

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 14

In the County Commission of said county, on the 20th day of March 20 14

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve Contract Renewal Number Five to 49-27OCT08 for Financial and Compliance Auditing Services with RubinBrown LLP for auditing services for year end 2013.

The terms of this Contract Renewal are stipulated in the attached Agreement. It is further ordered the Presiding Commissioner is hereby authorized to sign said Agreement.

Done this 20th day of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission

Daniel K. Atwill
Daniel K. Atwill
Presiding Commissioner

Karen M. Miller
Karen M. Miller
District I Commissioner

Janet M. Thompson
Janet M. Thompson
District II Commissioner

Boone County Purchasing

Melinda Bobbitt, CPPO, CPPB
Director of Purchasing



613 E. Ash St, Room 110
Columbia, MO 65201
Phone: (573) 886-4391
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Melinda Bobbitt, CPPB
DATE: March 13, 2014
RE: Contract Renewal Number Five – 49-27OCT08 – Financial and Compliance Auditing Services

Contract 49-27OCT08 – Financial and Compliance Auditing Services was approved by commission for award to RubinBrown LLP on January 4, 2010, commission order 2-2010. The attached contract renewal is for auditing services for year end 2013.

Total cost of contract is \$89,900 and will be paid from departments 1190 – Non-Departmental, account 71101 – Professional Services.

cc: June Pitchford, Auditor
Bid File

**AGREEMENT FOR
FINANCIAL AND COMPLIANCE AUDITING SERVICES
RENEWAL #5 – FOR YEAR ENDED 12/31/2013**

THIS AGREEMENT dated the 20th day of March 2014 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein “County” and **RubinBrown LLP** herein “Contractor.”

IN CONSIDERATION of the parties performance of the respective obligations contained herein, the parties agree as follows:

1. **Contract Documents** - This agreement shall consist of this Agreement for **Financial and Compliance Auditing Services**, County of Boone Request for Proposal number **49-27OCT08** including Instructions and General Conditions, Introduction and General Information, Scope of Services, Contract Terms and Conditions, Proposal Submission Information, the unexecuted Response/Pricing Page, addendums #1, #2, #3, & #4, Best and Final Offer #1, Contractor’s proposal response dated October 23, 2008, Best and Final Offer Response dated November 25, 2008, and Engagement Letter dated February 4, 2014, executed by Jeffrey Winter, on behalf of the Contractor. All such documents shall constitute the contract documents, which are attached hereto and incorporated herein by reference. In the event of conflict between any of the foregoing documents, the terms, conditions, provisions and requirements contained in this Agreement, the proposal specifications including Instructions and General Conditions, Introduction and General Information, Scope of Services, Contract Terms and Conditions, Proposal Submission Information, the unexecuted Response/Pricing Page and the Best and Final Offer, shall prevail and control over the Contractor’s proposal, Engagement Letter and Best and Final Offer responses. In addition, the following portions of the Contractor’s proposal (also referred to as “Engagement Terms”) attached to the Engagement Letter dated February 4, 2014, directed to June Pitchford, Boone County Auditor, are specifically NOT part of this Contract and are to be considered deleted or modified as set forth below:

- a). Fees and Billing terms referenced in Exhibit A are modified to be consistent with the terms of this Contract document, paragraphs 2, 3 and 4, as set forth below.
- b). The “Agreed Upon Scope of Work” is to be considered modified so as to include those terms and provisions set out in the other Contract documents referenced above.
- c). The “Confidentiality” clause is considered modified so as to allow any disclosure required by Chapter 610 RSMo, also known as “The Sunshine Act.”
- d). The “Limitation of Liability” clause is deleted.
- e). The “Indemnification” clause is deleted.
- f). The “Mediation” clause is deleted.
- g). The “Binding Arbitration” clause is deleted.
- h). The “Attorneys’ Fees and Costs” clause is deleted.
- i). The “Entire Agreement and Modification” clause is considered modified to be consistent with paragraph 6 below.

2. **Purchase** - The County agrees to purchase from the Contractor and the Contractor agrees to furnish Financial and Compliance Auditing Services to the County, as described and in compliance with the original Request for Proposal and as presented in Contractor's response(s). Cost for audit fee for said services for year ended December 31, 2013 (for audit conducted in 2014) shall be Eighty Nine Thousand Nine Hundred Dollars and Zero Cents (\$89,900.00).

3. **Contract Duration** - This agreement may be extended beyond the expiration date by order of the County for one additional one year period and thereafter on a month to month basis in the event the County is unable to award a new contract prior to the expiration date. Pricing for renewal year shall be as agreed upon by the parties.

4. **Billing and Payment** - All billing shall be invoiced to the Boone County Auditor on an annual basis for service described in the proposal specifications. The County agrees to pay all invoices within thirty days of receipt of a correct and valid invoice. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the Contractor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.

5. **Binding Effect** - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.

6. **Entire Agreement** - This agreement constitutes the entire agreement between the parties and supersedes any prior negotiations, written or verbal, and any other proposal or contractual agreement. This agreement may only be amended by a signed writing executed with the same formality as this agreement.

7. **Termination** - This agreement may be terminated by the County upon thirty days advance written notice for any of the following reasons or under any of the following circumstances:

- a. County may terminate this agreement due to material breach of any term or condition of this agreement, or
- b. County may terminate this agreement if key personnel providing services are changed such that in the opinion of the Boone County commission delivery of services are or will be delayed or impaired, or if services are otherwise not in conformity with proposal specifications, or if services are deficient in quality in the sole judgment of County, or
- c. If appropriations are not made available and budgeted for any calendar year to fund this agreement.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

RUBINBROWN LLP

By: J. Brown

Title: Partner

BOONE COUNTY, MISSOURI

By: Boone County Commission

Daniel K. Atwill

Daniel K. Atwill, Presiding Commissioner

APPROVED AS TO FORM:

J. House

County Counselor

ATTEST:

Wendy S. Noren

Wendy S. Noren, County Clerk

AUDITOR CERTIFICATION:

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

Jane Pitchford by jg

Signature

03/13/2014

Date

1190 / 71101 / \$89,900.00

Appropriation Account



RubinBrown LLP
Certified Public Accountants
& Business Consultants

One North Brentwood
Saint Louis, MO 63105

T 314.290.3300
F 314.290.3400

W rubinbrown.com
E info@rubinbrown.com

February 4, 2014

The County Commissioners
Ms. June Pitchford, County Auditor
Boone County, Missouri
801 East Walnut
Room 304
Columbia, Missouri 65201

Ladies and Gentlemen:

We appreciate the opportunity to be of service to Boone County, Missouri ("Client"). This letter ("Letter") sets forth the services that RubinBrown LLP ("RubinBrown") will provide for you. In order to better understand each party's obligations, the terms "we," "us," and "our" refer to RubinBrown and the terms "you," "your" and "management" refer to Boone County, Missouri. Your engagement of RubinBrown will be governed by the terms of this Letter and the attached RubinBrown LLP Engagement Terms.

Scope of Services

We are pleased to confirm our understanding of the services we are to provide Boone County, Missouri for the year ended December 31, 2013. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Boone County, Missouri as of and for the year ended December 31, 2013. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Boone County, Missouri's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Boone County, Missouri's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Information
3. Pension and OPEB Information

We have also been engaged to report on supplementary information other than RSI that accompanies Boone County, Missouri's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards
2. Combining and Individual Fund Statements and Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Introductory Section of the CAFR
2. Statistical Section of the CAFR

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of the

accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Audit Procedures — General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories (if applicable), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Jeff Winter will serve as the partner responsible for the overall supervision of the audit engagement and for authorizing the Firm's signature on the audit report letter.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if

performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures — Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Boone County, Missouri's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Circular A-133 Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Boone County, Missouri's major programs. The purpose of these procedures will be to express an opinion on Boone County, Missouri's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. If you have so requested, as part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. If you have requested our assistance with the preparation of the financial statements and related notes, you will be required to acknowledge in a written representation letter our assistance with such preparation and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes (if applicable) and any other nonattest services we provide; and for evaluating the adequacy and results of those services and

accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is responsible for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Boone County, Missouri and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in a written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review on the first day of our interim fieldwork.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3)

that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Engagement Administration, Timing and Fees

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of RubinBrown LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or oversight agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RubinBrown LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by cognizant or oversight agencies or pass-through entities. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review report accompanies this letter.

Our fee for the Attest Services will be \$89,900, which includes out-of-pocket expenses. The fees are based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. It also contemplates that there will be no more than one major federal program required to be audited as part of the Single Audit, as stipulated in our original proposal. If significant additional fees are necessary, we will discuss them with you and agree to a new fee estimate before additional fees are incurred. We will keep you informed of our progress and work closely with you to structure our work to ensure that it is completed in a cost-effective manner.

Engagement Terms

Attached is an additional statement of terms regarding our engagement titled, RubinBrown LLP Engagement Terms (hereinafter "RubinBrown Engagement Terms"). The RubinBrown Engagement Terms are hereby incorporated by reference and the contents of this Letter should be construed in accordance with the terms set forth therein, unless expressly stated otherwise in this Letter. When construing or interpreting the contents of this Letter or the terms of our engagement, the RubinBrown Engagement Terms will govern. To the extent any apparent or actual contradiction may exist, the RubinBrown Engagement Terms will be deemed controlling and will supersede any such statement contained herein, unless expressly stated otherwise in the provision or portion of this Letter at issue.

Conclusion

We appreciate the opportunity to be of service to you. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this Letter and the RubinBrown Engagement Terms, please sign the enclosed copy and return it to us. By signing the enclosed copy of this Letter, you acknowledge that you have read, understood and agreed to the terms as set forth in this Letter and in the RubinBrown Engagement Terms.

THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES.

Sincerely,

RubinBrown LLP



Jeffrey B. Winter, CPA
Partner

Direct Dial Number: 314.290.3408

Email: jeff.winter@rubinbrown.com

Attachment

Exhibit A - RubinBrown LLP Engagement Terms

By signing below, the signatory further represents and warrants that she/he is authorized to approve the terms of this engagement on behalf of Boone County, Missouri.

Approved By: _____



Title: _____

PRESIDING COMMISSIONER Date: 3-20-14

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

These Engagement Terms (the "Terms") and the engagement letter (the "Letter") incorporating the Terms (the Terms and Letter are hereinafter collectively referred to as the Agreement), entered into by and between RubinBrown LLP (RubinBrown) and Client, set forth the terms and conditions of RubinBrown's engagement with Client (the "Engagement"). These Terms shall also apply to any additional work that Client requests RubinBrown to perform unless a separate engagement letter is entered into by and between RubinBrown and Client for such additional work.

- 1. Agreed Upon Scope of Work.** RubinBrown shall be obligated only for the services, work product and deliverables specified in the Letter, and only for changes in such scope that are set forth in writing and duly executed by the parties hereto. Unless expressly provided for in the Letter, RubinBrown's services do not include giving testimony, appearing or participating in discovery proceedings, administrative hearings, court, or other legal or regulatory inquiries or proceedings and, in the event RubinBrown later agrees to perform such services, RubinBrown will charge and Client shall pay RubinBrown's customary fee for such services.
- 2. Period Covered.** This engagement letter covers the period beginning on the date the described services begin and ending on the date all such services have been completed. Except where a separate engagement letter is used, the terms of the Letter and these Terms will apply to any such additional work we are asked to perform.
- 3. Billing Terms.** Invoices will be rendered monthly and presented to you for services performed in the prior month and are due and payable within 30 days of the date of the billing statement. We reserve the right to suspend or terminate further services until payment is received on all invoices that are not paid in full within 30 days of the date of the billing statement. In the event that we suspend or terminate this engagement as a result of non-payment, you agree that we will not be responsible for your failure to meet government or other filing deadlines, or for penalties or interest that may be assessed against you resulting from your failure to meet said deadlines. A 1½% per month service charge will be added to balances remaining unpaid 60 days or more after the invoice date.
- 4. Cooperation and Participation.** While RubinBrown may from time to time suggest various options that may be available to Client and further give its professional evaluation of each of these options, Client must make the ultimate decision as to which, if any, of these options to implement. Client shall be solely responsible for applying independent business judgment with respect to RubinBrown's services, work product and/or deliverables (including decisions regarding implementation or other further course(s) of action) and shall be solely and exclusively responsible for such decisions. RubinBrown shall be entitled to rely on all decisions and approvals of Client (and its counsel). Except as specifically provided in the Letter, RubinBrown shall be entitled to rely on the accuracy and completeness of all information provided by Client, and RubinBrown has no duty to verify the accuracy or completeness of information provided by Client.
- 5. Access to Resources and Information.** Unless specified herein as the responsibility of RubinBrown to provide, Client shall obtain for RubinBrown, on a timely basis, any internal and third-party permissions, licenses or approvals that are required for RubinBrown to perform the services contemplated hereunder (including the use of any necessary software or data). Client shall also provide RubinBrown with such information, signoffs and assistance as may be necessary for RubinBrown to perform the Engagement or as RubinBrown may reasonably request.
- 6. Record Retention.** Pursuant to RubinBrown's record retention policy, at the conclusion of this Engagement, RubinBrown may retain copies of the records supplied to RubinBrown by Client and RubinBrown will return all such original records to the Client. The records and files retained by RubinBrown are RubinBrown's property and are not a substitute for the Client's own records. Client shall be responsible for retaining and maintaining records of its operations and records required to backup and support the Client's financial reports and tax returns. RubinBrown will destroy Client files and all pertinent work papers after a retention period of seven years, after which time these items will no longer be available. In addition, catastrophic events or physical deterioration may result in RubinBrown's records being unavailable.

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

7. **Confidentiality.** RubinBrown shall maintain the confidentiality of Client information, which is of a confidential nature, using the same degree of care it uses in maintaining its own confidential information. Nothing herein shall preclude RubinBrown from disclosing confidential Client information in response to a validly issued and enforceable subpoena or as otherwise required by law, or from disclosing confidential Client information to RubinBrown's attorneys, advisors, insurers, or agents who agree to maintain the confidentiality of such information, with or without notice to Client.

In the course of providing professional services to Client in connection with this engagement, RubinBrown may require the assistance of third party professional service providers with specialized capabilities or expertise. RubinBrown enters into confidentiality agreements with such third party professional service providers to ensure that confidential information of its clients is fully protected from loss or misuse. In the event RubinBrown is unable to secure an appropriate confidentiality agreement, Client will be asked to provide its consent prior to the sharing of its confidential information with the third-party professional service provider.

Except as otherwise specifically provided herein, Client shall at no time disclose any of RubinBrown's services, fees, work product, deliverables and other confidential material, including but not limited to internally developed financial models, or RubinBrown's role in the Engagement, to any third party (except to a government agency, to the extent such filing is an agreed objective of the Agreement, or as otherwise legally compelled) without RubinBrown's prior written consent in each case. Client's use of RubinBrown's services, work product or deliverables hereunder (except for copies of filed tax returns) shall in any event be restricted to the stated purpose, if any, in the Letter and otherwise to Client's internal business use only. Client and RubinBrown each retains the right in any event to use the ideas, concepts, techniques, industry data and know-how used or developed in the course of the Engagement. Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, email (including email exchanged via Internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning the Engagement, as well as other means of communication used or accepted by the other.

Notwithstanding anything herein to the contrary, (i) no term of the Agreement is intended to be, and shall not be construed to be, a condition of confidentiality as such term is used in Sections 6011, 6111 and 6112 of the Internal Revenue Code of 1986, as amended ("IRC"), the regulations thereunder and/or Section 10.35 of Treasury Department Circular 230 ("Circular 230"), (ii) Client is hereby authorized to disclose to any and all persons, without any limitation of any kind, any aspect of any entity, plan, arrangement or transaction RubinBrown introduces, addresses or recommends, or with respect to which RubinBrown provides advice, consultation or services pursuant to the Agreement, it being Client's duty to ascertain whether any additional authorization from any other person or entity is necessary or desirable, and (iii) there is no limitation imposed herein on any person or entity on disclosure of the tax treatment, tax structure or tax strategy of any transaction that is the subject of written advice (as defined in Circular 230) provided by RubinBrown pursuant to the Agreement.

RubinBrown is required to comply with certain peer review requirements in order to maintain its professional licensing. In complying with these peer review requirements certain confidential information may be disclosed to the reviewer. These peer reviews are only conducted by other qualified professionals who are subject to maintaining the confidentiality of information disclosed in the course of the review. Client acknowledges that these confidential disclosures by RubinBrown are not a violation of RubinBrown's obligation to maintain the confidentiality of information.

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

8. **Subpoenas for Client's Records and Information.** At any time during or after our Engagement, should RubinBrown receive a subpoena from a Third Party seeking production of Client's records or confidential information, or testimony relating to RubinBrown's Engagement, RubinBrown will, to the extent permitted by law, notify Client using the last contact information for Client known to RubinBrown. Upon such notification, should Client wish to take action to protect its records and /or its information from production in compliance with the subpoena, it shall be Client's obligation to do so in compliance with applicable law, at Client's expense, using counsel of Client's choice. Irrespective of Client's decision regarding what action, if any, it intends to take to protect its records and information, RubinBrown shall have the right to engage its own counsel to assist and advise RubinBrown in coordinating with Client and/or Client's counsel in this regard, and/or in responding to the subpoena. Client shall reimburse RubinBrown, upon receipt of an appropriate invoice, for all of RubinBrown's internal and external costs and expenses in responding to any subpoena for Client's records, and/or providing testimony pursuant to such subpoena, including RubinBrown's reasonable and customary fees for such services, as well as its internal costs (employee time and expenses), external costs (copy services or other vendors), and reasonable attorneys' fees.

9. **Taxpayer Confidentiality Privileges: Use of Counsel.** The parties acknowledge that certain documents and other communications involving and/or disclosed to or by RubinBrown may be subject to one or more claims of privilege by or on behalf of Client (e.g., the attorney-client privilege, the IRC SEC 7525 tax advisory privilege, etc.). Although Client is solely responsible for managing the recognition, establishment and maintenance (e.g., possible waiver) of these possible protections (and for involving legal counsel as it deems necessary), RubinBrown shall cooperate with Client's reasonable written instructions regarding such privileges.

10. **Management Dishonesty.** While RubinBrown will advise Client if RubinBrown discovers errors or irregularities, Client understands and agrees that Client cannot rely on RubinBrown to detect employee or management dishonesty, including, without limitation, embezzlement, unless specifically set forth in the Letter.

11. **External Factors; Standards of Performance.** Client acknowledges that the Engagement will involve analysis, judgment and other performance from time to time in a context where the participation of Client or others is necessary, where answers are often uncertain or unverifiable in advance and where facts and available information change with time. Accordingly, evaluation of RubinBrown's performance of its obligations shall be based solely on its substantial conformance with any standards or specifications expressly set forth in the Agreement and all applicable professional standards, any such nonconformance (and applicability) to be clearly and convincingly shown. If there are any changes in the relevant laws, regulations, industry, market conditions or other circumstances, including in the Client's own business practices, RubinBrown has no responsibility to advise Client of any such changes and Client acknowledges the need for it to re-evaluate RubinBrown's preceding services, work product and deliverables. RubinBrown reserves the right, in whole or in part, to decline to perform certain tasks or withdraw from the Engagement entirely if information comes to RubinBrown's attention indicating that performing such tasks could cause RubinBrown to be in violation of any applicable law, regulations or standards, to be in a conflict of interest or to suffer reputational damage.

12. **Affiliates.** If the Letter provides that RubinBrown's services, work product or deliverables may pertain not only to Client but also to a parent, subsidiaries, affiliates, advisors, contractors, family members, related trusts, partnerships, partners, estates or foundations, such Affiliates shall be bound by the terms of the Agreement. Client shall, as may be requested by RubinBrown from time to time (including subsequent to completion of the Engagement), obtain written confirmation of their agreement to the terms of the Agreement.

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

13. **Limitation of Liability.** The liability of RubinBrown (including its partners, employees, agents and affiliated companies) to Client (and any purported third-party beneficiaries, including Affiliates) for any claim or damages (including but not limited to incidental, special, exemplary, punitive or consequential), whether in contract, strict liability, tort (including but not limited to RubinBrown's NEGLIGENCE or FAULT, except that this provision does not purport to limit liability for RubinBrown's intentional/willful torts or for any other liabilities for which a limitation of liability is prohibited by Missouri law), or otherwise, arising out of, connected with, or resulting from RubinBrown's services, work product or deliverables or the Engagement generally, shall not exceed all fees related to the Engagement paid by Client to RubinBrown, even if RubinBrown has been advised of the possibility of such claims or damages.

14. **Baker Tilly International.** RubinBrown is an independent member of Baker Tilly International. Baker Tilly International Limited is an English Company. Baker Tilly International provides no professional services to clients. Each of the member firm is a separate and independent legal entity and each describes itself as such. RubinBrown is not Baker Tilly International's agent and does not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, RubinBrown, or any of the other independent member firms of Baker Tilly International has any liability for each others acts or omissions. In addition, neither Baker Tilly International nor any other member has a right to exercise management control over any other member firm. RubinBrown shall in no event be held liable for any work or conduct (whether negligent, intentional, fraudulent, or otherwise) done by Baker Tilly International or any other member firm.

15. **Indemnification.** Client agrees to release, indemnify, and hold RubinBrown, its partners, officers, managers, personnel, agents, employees, affiliated companies, successors and assigns harmless from any liability and costs, including attorneys' fees, resulting from knowing misrepresentations by management of Client. Client's obligation to indemnify shall survive until such time as all claims against RubinBrown are legally barred under all applicable statutes of limitation.

16. **Independent Contractor Status.** Each party is an independent contractor with respect to the other and shall not be construed as having an employment, partnership, trustee or fiduciary relationship.

17. **Assignments and Successors.** Neither party may assign any of its rights or benefits under the Agreement without the prior written consent of the other party. Subject to the preceding sentence, the Agreement will apply to, be binding in all respects upon, and inure to the benefit of the permitted successors, assigns, heirs, estates, and legal representatives of the parties. Notwithstanding the foregoing, RubinBrown may authorize and allow its affiliates and contractors to assist in performing the Engagement and to share in RubinBrown's rights hereunder, provided any such party shall commit (as applicable) to be bound by the restrictions set forth in the Agreement.

18. **No Third Party Rights.** Unless specifically set forth in the Letter, nothing expressed or referred to in the Agreement will be construed to give any person, other than the parties to the Agreement, any legal or equitable right, remedy, claim, benefit, priority or interest under or with respect to the Agreement or any provision of the Agreement. Except as specifically provided in the Letter, the Agreement and any services, work product or other deliverables hereunder are for the sole and exclusive benefit of the Client and its permitted successors and assigns, and neither Client nor RubinBrown intends for RubinBrown's services to be used by or to provide any benefit or guidance to any other persons. The work product or services provided hereunder shall not be disclosed or disseminated to third parties or used for any purpose, other than as specifically set forth in the Letter, without RubinBrown's prior written consent.

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

19. **Mediation.** If Client (including any purported third-party beneficiaries, including Affiliates) is dissatisfied with the quality or timeliness of RubinBrown's services, or believes such services were in any way negligently performed, Client agrees to promptly notify RubinBrown in writing of its dissatisfaction and specifically set forth its complaints. If the parties are unable to resolve their differences within thirty (30) days after RubinBrown's receipt of Client's written notice, it is agreed that either party may invoke the services of an impartial mediator under the auspices of the commercial mediation rules of the American Arbitration Association, United States Arbitration and Mediation Service, or any other national neutral mediation service, at the election of the party who first requests mediation. It is agreed that no claim pertaining to the quality or timeliness and/or alleged negligence of RubinBrown's provided services shall be arbitrated unless the foregoing procedures have first been followed and the mediator fails to settle the claim within thirty (30) days after the mediation process has concluded.

20. **Binding Arbitration.** Any and all disputes in any way concerning the services provided by RubinBrown pursuant to the Agreement (including services performed under any prior agreement) or the business relationship arising out of the Engagement or any prior Engagement shall be committed to binding arbitration before the American Arbitration Association ("AAA"), including any disputes involving parties who are Affiliates of Client or who are alleged third-party beneficiaries to this Agreement. The Arbitrator, and not any federal, state, or local court or agency, shall have exclusive jurisdiction to resolve any disputes involving RubinBrown, and it is the intent of this Agreement that this grant of jurisdiction be the broadest allowed by law, and that any disputes regarding the scope of the Arbitrator's jurisdiction be both decided by the Arbitrator and resolved in favor of arbitration, except where expressly prohibited by applicable law. Without limiting the foregoing, the Arbitrator shall have exclusive jurisdiction to resolve any dispute relating to the interpretation, applicability, enforceability or formation of this Agreement including, but not limited to any claim that all or any part of this Agreement was not agreed to, is invalid, or is void or voidable. Such arbitration shall be conducted in accordance with the AAA's Commercial Arbitration Rules then in effect, as modified by the provisions stated herein. The location of the arbitration shall be in the St. Louis metropolitan area. The parties shall select one arbitrator, unless the amount of any demand or counterclaim in the arbitration shall be \$750,000 or more, in which case the parties shall select three arbitrators. The parties shall have the right to conduct discovery in the arbitration consistent with that discovery permitted by the Federal Rules of Civil Procedure, with the arbitrator(s) to decide any discovery disputes. All proceedings conducted in the arbitration, including any discovery and any order entered by the arbitrator(s), shall be strictly confidential. The award of the arbitrator(s) shall be final, and may be confirmed by the parties in the St. Louis County Circuit Court, or in the United States District Court for the Eastern District of Missouri.

21. **Governing Law.** The Agreement, including its formation, the parties' respective rights and duties and all disputes that might arise from or in connection with the Agreement or its subject matter, shall be governed by and construed in accordance with the laws of Missouri, without giving effect to conflicts of laws rules.

22. **Attorneys' Fees and Costs.** In connection with any legal action, arbitration or litigation arising from or in connection with the Agreement or its subject matter, the prevailing party shall be entitled to recover, subject to the damage limitations set forth in the Agreement, all costs incurred by such party in furtherance of such legal action, arbitration or litigation, including reasonable attorney's fees.

23. **Construction.** To the extent any apparent or actual contradiction may exist when construing or interpreting the contents of the Letter and the Terms, the Terms shall control and supersede any statement contained in the Letter, unless expressly stated otherwise in the provision or portion of the Letter or Terms at issue.

24. **Waivers.** Neither the failure nor any delay by any party in exercising any right, power or privilege under the Agreement will operate as a waiver of such right, power or privilege, and no single or partial exercise of any such right, power or privilege will preclude any other or further exercise of such right, power or privilege or the exercise of any other right, power or privilege.

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

25. **Entire Agreement and Modification.** The Agreement supersedes all prior agreements, arrangements and communications between the parties with respect to its subject matter and constitutes a complete and exclusive statement of the terms of the agreement between the parties with respect to its subject matter. The Agreement may not be modified or amended except by the mutual written agreement of both parties.

26. **Severability.** If any arbitrator or court of competent jurisdiction holds any provision of the Agreement invalid or unenforceable, the other provisions of the Agreement will remain in full force and effect. Any provision of the Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

27. **Headings.** The headings of paragraphs contained in the Agreement are provided for convenience only. They form no part of the Agreement and shall not affect its construction or interpretation.

**THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION
WHICH MAY BE ENFORCED BY THE PARTIES.**

System Review Report

To the Partners of
RubinBrown LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of RubinBrown LLP (the firm) applicable to non-SEC issuers in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans and examinations of service organizations (SOC 1).

In our opinion, the system of quality control for the accounting and auditing practice of RubinBrown LLP, applicable to non-SEC issuers in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. RubinBrown LLP has received a rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
August 22, 2013



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
09/11/13

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Aon Insurance Services 200 East Randolph Street, 5th Floor Chicago, IL 60601	CONTACT NAME: PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: _____														
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A : Continental Casualty Company (CNA)</td> <td></td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Continental Casualty Company (CNA)		INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Continental Casualty Company (CNA)															
INSURER B :															
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															
INSURED RubinBrown LLP One North Brentwood St. Louis, MO 63105															

COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:
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THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability Insurance			APL-275253561	08/15/13	08/15/14	\$1,000,000 Annual Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER Boone County, Missouri 801 East Walnut, Room 304 Columbia, MO 65201	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 14

In the County Commission of said county, on the 20th day of March 20 14

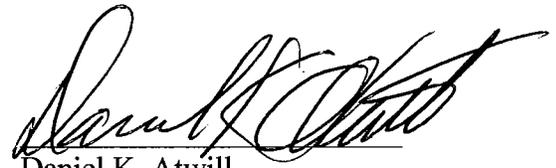
the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve, by mutual agreement, the second extension of the MOU with Local Union 773. The terms of the second extension are stipulated in the attached Agreement. It is further ordered the Presiding Commissioner is hereby authorized to sign said Extension Agreement.

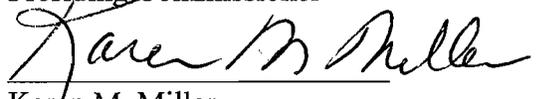
Done this 20th day of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Karen M. Miller
District I Commissioner



Janet M. Thompson
District II Commissioner

**SECOND MUTUAL AGREEMENT FOR EXTENSION OF MOU
TO ALLOW TIME FOR NEGOTIATION**

THIS AGREEMENT dated the 14 day of March, 2014, is made and entered into by and between Boone County, Missouri, a first class non-charter county, by and through its County Commission, herein "County," and the Laborer's Local Union 773, herein "Union."

WITNESSETH:

WHEREAS, the Union has provided timely, written notice to the County of its desire to change or revise the MOU currently in place between County and Union; and

WHEREAS, by the terms of the MOU, the current MOU expires on December 31, 2013 and was extended once by mutual agreement through March 14, 2014, by an Extension Agreement approved in Commission Order 590-2013; and

WHEREAS, due to the pressures of time, staffing issues with County, and other business of the parties, there has not been sufficient time for both parties complete negotiations, although productive negotiations have begun; and

WHEREAS, the parties have mutually agreed that it would be in both parties' interest to extend the existing MOU's termination date to allow for sufficient time to engage in good-faith negotiations; and

WHEREAS, the parties have previously agreed to an additional extension through April 30, 2014; and

WHEREAS, both parties believe additional time is necessary for good-faith negotiations;

NOW, THEREFORE, IT IS AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. The parties agree that the existing MOU between the parties shall be extended to April 30, 2014.

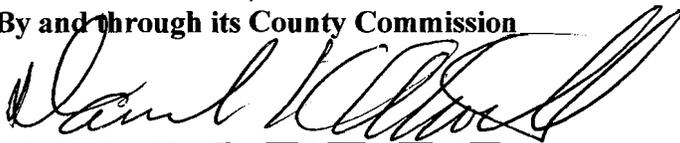
2. The parties will make a good-faith effort to continue negotiations regarding the amendment or revision of the MOU between the parties from and after the date of this Agreement and complete said negotiations before the second extension deadline of April 30, 2014.

3. As the parties work toward an agreement on all issues, the parties understand they may also negotiate to make any agreed-upon wage increases retroactive to the first pay period in 2014 part of any final, written agreement.

4. The signatories to this agreement, by signing this agreement, represent that they have obtained authority to enter into this Agreement on behalf of the respective parties hereto and bind such parties to all terms and conditions contained herein.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers on the date(s) indicated below.

BOONE COUNTY, MISSOURI
By and through its County Commission



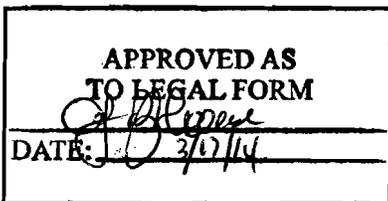
DANIEL K. ATWILL
Presiding Commissioner

DATED: 3-20-14

ATTEST:



WENDY S. NOREN
County Clerk



LABORER'S LOCAL UNION 773

BY:

A handwritten signature in black ink, appearing to read 'Regina Guevara', written over a horizontal line.

REGINA GUEVARA

Field Representative

DATED: 3/14/14

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 14

In the County Commission of said county, on the 20th day of March 20 14

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the Consultant Services Agreement with Architects Design Group/ADG.

It is further ordered the Presiding Commissioner is hereby authorized to sign the attached Consultant Services Agreement.

Done this 20th day of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission

Absent

Daniel K. Atwill
Presiding Commissioner

Karen M. Miller
Karen M. Miller
District I Commissioner

Janet M. Thompson
Janet M. Thompson
District II Commissioner

GENERAL CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT dated this 20th day of March 2014, by and between Boone County, Missouri, a first class county and political subdivision of the state of Missouri through its County Commission, (herein "Owner") and Architects Design Group/ADG Inc (herein "Consultant").

IN CONSIDERATION OF the performance of the services rendered under this Agreement and payment for such services, the parties agree to the following:

1. **Agreement duration** – This contract shall be in effect beginning January 1, 2014 or the date of full execution; which ever is later and run through the calendar year ending on December 31, 2014. This agreement may be terminated in accordance with the terms and conditions set forth in this agreement.

2. **Services** - As authorized by the Owner in writing, the Consultant shall provide the Owner all engineering, surveying, and other professional services for the benefit of the Owner as prescribed by the Owner based upon requests for proposals for projects assigned during the term of this agreement and the Consultant shall provide the Owner, as applicable, with the services, reports, studies, surveys, plans, specifications, and other work required by the Owner's request for proposal. Consultant agrees to provide all such services in a timely manner as established by the Owner in writing for each assigned project, or in the absence of the designation, within a reasonable time after receipt of Owner directives. Consultant agrees to provide services by and through qualified personnel under standards and conditions generally accepted by professionals in the field or occupations for which services are provided. Services shall be provided based only upon requests for proposals provided to the Consultant by the Owner or Owner's representative and to which the Consultant prepares and submits a written proposal for services which is approved by the Owner in writing. No work shall be performed nor shall compensation be paid for Consultant work performed without an Owner approved written proposal for professional services. Proposals for services shall be in written form, as required by the request for proposal, and shall be specifically responsive to the criteria provided by the Owner in its request for proposal. All work performed by the Consultant, based upon Owner approved proposals submitted by the Consultant, shall be subject to the terms and conditions of this agreement unless otherwise specifically agreed upon by the Owner and Consultant in writing. All proposals for work submitted by the Consultant to the Owner for work shall at a minimum contain the following:

2.1 **Scope of Services** - Each proposal for services shall contain a detailed description of work to be performed by the Consultant. When the Owner provides the Consultant with a written and/or graphic request for proposal, the Consultant's proposal shall be responsive to the request with the same or greater level of specificity required by the request for proposal. The Consultant shall specifically identify services which are included as basic services and those services which are excluded from basic services in the proposal. Services which the Consultant does not identify as excluded from basic services under the proposal and which are necessary for successful completion of the work in the judgment of the Owner shall be presumed to be a part of basic services under the proposal. If a request for proposal requires the Consultant to provide optional services, the Consultant's proposal shall respond to the options requested, or provide

reasons why the Consultant cannot provide or respond to the request for optional services.

2.2 Time for Completion - Each proposal for services shall contain a detailed description of the estimated time to complete each task or item of work to be performed by the Consultant under the proposal. When the Owner provides the Consultant with a written and/or graphic request for proposal, the Consultant's proposal shall be responsive to any request for estimated or maximum completion times for work with the same or greater level of specificity required by the request for proposal.

2.3 Compensation - Each proposal for services shall state the basis of compensation on either: (1) an hourly fee plus expense basis with a statement of a maximum compensation to be charged, or, (2) a lump sum payment of compensation for all work to be performed, or, (3) a payment based upon unit prices. Proposals for compensation for an hourly fee plus expense basis shall provide detailed time and expense estimates to support a maximum contract amount to be charged and shall be consistent with the hourly rates, unit prices and reimbursement rates made a part of this agreement by reference in paragraph two (2) below. When the Owner or Owner's representative requests the Consultant to provide work on an hourly fee plus expense basis, the Consultant's proposal shall be responsive to the request and shall not propose payment on another basis unless otherwise authorized. Unit price proposals shall identify and estimate the quantity of units as a part of the proposal when they can be identified and estimated, or as necessary in response to a particular request for proposal requesting such information. Each proposal for services shall also state a proposed payment schedule at a frequency no greater than monthly in such amounts as are consistent with amount of work to be performed and billed. Reimbursable expenses proposed shall be specifically identified and estimated as a part of the proposal with a statement of the maximum amount to be charged unless the Owner's request for proposal specifies otherwise.

2.4 Signatures - Consultant proposals for services under this agreement shall be signed and dated by the Consultant or an authorized representative of the Consultant (as applicable), and shall be considered binding offers to contract open for acceptance by the Owner for an indefinite duration unless limited in the proposal or withdrawn prior to acceptance by the Owner. All proposals for services under this agreement shall be on forms approved by the Owner; use of the signature block shown in this agreement on a proposal for services shall be considered an adequate signature block. In the absence of an Owner provided form, the signature block shall contain a signature line for Boone County, Missouri by its Presiding Commissioner, a signature line for attestation by the County Clerk, a signature line approving the proposal by the Director of Resource Management, and a signature line for the County Attorney approving the proposal as to legal form. In addition, the signature block shall contain a line for insertion of the date the proposal is approved by the Owner.

3. Compensation - In consideration for the Consultant's provision of services under this agreement, the Owner agrees to compensate the Consultant for services rendered in accordance with the hourly rates, unit prices and reimbursement rates for expenses set forth in the schedule for hourly rates and expense charges to be in effect for the calendar year of this agreement which is either attached to this agreement or maintained on file with the Boone County Resource Management Department and is hereby incorporated by reference. No increases in the rates and charges set forth in the attached schedule shall be permitted for this

calendar year without the written authorization of the Owner. Payments shall be made within thirty (30) days of receipt of invoice by the Owner. Invoices shall be submitted periodically as mutually agreed upon by the Owner and Consultant, or in the absence of such agreement, upon completion of the work constituting the task or project for which services are provided. Invoices for services on an hourly fee plus expense basis shall individually describe the task or project by name, show hours expended by classes of personnel in increments of not less than one-half hour and rates applied, as well as describe work performed during the invoice period; reimbursable expenses shall be itemized. Invoices for services performed on a unit price basis shall identify the task or project by name, identify and quantify units charged for services during the invoice period. Invoices for services on a lump sum basis shall identify the task or project by name and the invoiced amount. Periodic invoices shall not exceed the amounts permitted in the Consultant's proposal approved by the Owner. The Owner reserves the right to withhold payment for inadequately documented invoices until documented as required herein. The Owner further reserves the right to withhold payments for unperformed work or work not performed on a timely basis in accordance with the Consultant's proposal when delays in performance of services are not attributable to the Owner, or as a result of a billing dispute between the Owner and Consultant. However, Owner agrees to pay interest at a rate of nine percent (9%) annum on any disputed billed amounts for which payments are withheld beyond thirty (30) days of invoice if and to the extent that those disputed amounts are resolved in favor of the Consultant.

4. **Owner Responsibilities** - Owner agrees to furnish Consultant with all current and available information for each task or project assigned to Consultant, along with any information necessitated by changes in work or services initiated by the Owner which may affect services rendered thereunder.

5. **Coordination of Work and Work Product** - Consultant shall coordinate all work with the Owner's designated representative for each task or project assigned to Consultant and submit to the Owner's representative all work product in written or graphic form (and in electronic form if requested) as applicable or required. All reports, surveys, test data, memoranda, samples, plans, specifications, and other documents or materials submitted by or to the Owner shall be considered the property of the Owner. When available and requested by the Owner, work product shall be provided in electronic form at actual cost in media compatible for use with Owner software and equipment.

6. **Insurance** - Consultant shall procure and maintain professional liability insurance in such amounts as are deemed mutually agreeable to the parties and approved by the Owner or the Owner's representative in writing within thirty (30) days of this Agreement. Consultant shall also maintain general public liability insurance with coverage's no less than \$2,000,000.00 per occurrence, and worker's compensation insurance as required by state law. Failure of Consultant to obtain or maintain such insurance during this contract, or to provide proper proofs thereof upon request of the Owner, shall not diminish, waive or otherwise reduce the Consultant's obligations to maintain such insurance coverage and Consultant shall indemnify and hold the Owner and all its personnel harmless from and against any and all claims, damages, losses and expenses, including reasonable attorney's fees and litigation costs, arising out of or resulting from the performance of services, provided that any such claim, damage, loss or expenses, is caused in whole or in part by the negligent act, omission and or liability of the Consultant, its agents or employees. The Consultant shall provide the Owner with certificates of insurance



exhibiting the coverage as specified above within thirty (30) days of execution of this agreement and thereafter within five (5) working days after request by the Owner. All certificates of insurance shall contain provision that insurance provided shall not be canceled or altered except upon ten (10) days written notice to the Owner.

7. **Delegation and Subcontracting** - Unless otherwise proposed and approved in the Consultant's proposal for services, the Consultant shall not delegate or subcontract any work to be performed by the Consultant under this agreement to any other person, business or entity without the express advance written approval of the Owner for such delegation or subcontract work.

8. **Records and Samples** - To the extent not otherwise transferred to the Owner's possession, Consultant agrees to retain and provide the Owner with reasonable access to all work product, records, papers and other documents involving transactions and work related to or performed under this agreement for a period of three (3) years after this agreement expires. When services involve testing or sampling, Consultant agrees to either retain all test products or samples collected by or submitted to Consultant, or return same to the Owner as mutually agreed upon. In absence of agreement, Consultant shall not dispose of test samples or products without notice to or consent by the Owner or the Owner's representative.

9. **Additional Services** - No compensation shall be paid for any service rendered by the Consultant considered an additional service beyond the scope of services approved by the Owner unless rendition of that service and expense thereof has been authorized in writing by the Owner in advance of performance of such service. Any additional services performed by the Consultant prior to such authorization by the Owner shall be deemed a part of basic services for work performed under an Owner approved proposal for services governed by this agreement, whether enumerated in this agreement or not, for which the Consultant shall be entitled to no additional compensation.

10. **Owner Authorization** -When the term Owner is used in this agreement, it shall mean the government of Boone County, Missouri or the Boone County Commission, as the context requires. Authorization by the Owner shall mean authorization obtained by recorded majority vote of the Boone County Commission. It is further understood and agreed that no person or party is authorized to bind the Owner to any proposed agreement for services under the auspices of this agreement without having obtained the prior approval of the Boone County Commission by recorded majority vote for such authorization. In this regard, it is understood and agreed that the Consultant shall not be entitled to rely upon verbal or written representations by any agent or employee of the Owner in deviation to the terms and conditions of this agreement, or as authorization for compensation for services except as may be approved by recorded vote of the Boone County Commission. When the term Owner's representative is used, it shall mean the Director of the Boone County Resource Management Department or his designee as specified in writing. It shall be presumed that such representative shall have all necessary decision making authority with respect to services provided under this agreement and Owner approved proposals for services except such representative shall have no authority to make decisions concerning changes to the Consultant's compensation or reimbursement, or with respect to services to be performed under this agreement or Owner approved proposal for services which involve or affect cost, expense or budgetary allowances.

11. **Termination** - The Owner may and reserves the right to terminate this agreement at any time with or without cause by giving the Consultant written notice of termination. Upon receipt of such notice, Consultant shall discontinue all services in connection with the performance of services authorized under this agreement or Owner approved proposal for services and Owner shall upon invoice remit payment for all authorized services completed up to the date of termination notice. Upon payment of this invoice, the Consultant shall deliver any and all work product including drawings, plans, and specifications, or other documents, prepared as instruments of service, whether complete or in progress. It is further agreed that if services are terminated the Consultant shall be compensated for all services rendered through the date of termination not to exceed the amount authorized for services through the date of termination. If the Owner questions the extent of work on a final invoice, the Consultant shall give the Owner the opportunity to review and evaluate all work upon which the invoice is based in the offices of the Consultant prior to payment. This agreement or work performed under the provisions of this agreement may also be terminated by the Consultant upon not less than seven days written notice in the event the Owner shall substantially fail to perform in accordance with the terms and conditions of this agreement, through no fault of the Consultant. In the event of termination by the Consultant, the other provisions concerning termination contained in this paragraph shall be applicable.

12. **Governing Law** - This agreement shall be governed by the laws of the state of Missouri and it is agreed that this agreement is made in Boone County, Missouri and that Boone County, Missouri is proper venue for any action pertaining to the interpretation or enforcement of any provision within or services performed under this agreement.

13. **Certification of Lawful Presence / Work Authorization** - Consultant shall complete and return the Work Authorization Certification attached hereto, and if applicable, the other required lawful presence documents for an individual Consultant.

14. **Miscellaneous** - This agreement constitutes the entire agreement of the parties superseding all prior negotiations, written or verbal, and may only be amended by signed writing executed by the parties through their authorized representatives hereunder.

IN WITNESS WHEREOF, the parties have executed this agreement by their duly authorized signatories effective the date and year first-above written.

ARCHITECTS DESIGN GROUP/ADG INC

BOONE COUNTY, MISSOURI

By [Signature]

By [Signature]

Kevin Ratigan, AIA
Title Senior Vice President

Presiding Commissioner

Dated: March 5, 2014

Dated: 3-20-14

APPROVED AS TO FORM:

ATTEST:

[Signature]
County Attorney

[Signature]
County Clerk

APPROVED:

[Signature]
Director, Boone County Resource Management



ARCHITECTS DESIGN GROUP, INC.
ADDITIONAL SERVICES HOURLY RATES
Effective 01/13 through 01/14

Per hour rates of the Architects, Interior Designers and other personnel are established as follows:

Principals.....	178.00/hr.
Studio Department Principals/Project Architects	158.00/hr.
Associates	132.00/hr.
Project Managers	132.00/hr.
Designers.....	79.00/hr.
Computer Draftsperson I.....	66.00/hr.
Computer Draftsperson II	59.00/hr.
Computer Supervisor	86.00/hr.
Threshold Inspector (Certified).....	75.00/hr.
Construction Administrators.....	102.00/hr.
Specification Writer	89.00/hr.
Senior Draftsperson	79.00/hr.
Draftsperson I.....	66.00/hr.
Draftsperson II	59.00/hr.
Accounting Services	75.00/hr.
Staff (Word Processor I).....	45.00/hr.
Graphic Designer	65.00/hr.
Interior Design Principal.....	95.00/hr.
Interior Design Designer.....	70.00/hr.
Interior Design Specification Writer.....	69.00/hr.
Interior Design Draftsperson I	60.00/hr.

Note: Any changes in the above noted hourly rates, after January, 2013 shall be provided to the Owner thirty (30) days prior to said date and cannot exceed the noted rates by an amount greater than fifteen (15%) percent.



**Architects Design
Group/ADG Inc
Discipline List**

*Instructions: Please place a check mark in the
Services Offered box next to those disciplines
provided by your firm*

Discipline	Services Offered	
Architecture	X	
Bridge Design		
Civil Engineering		
Construction Management		
Electrical Engineering	X	- sub-contract
Geotechnical Engineering		
Lab Testing		
Mechanical Engineering	X	- sub-contract
Planning	X	
Structural Engineering	X	- sub-contract
Surveying		
Traffic		
Transportation		
Acoustical	X	- sub-contract
Building Enclosure Consulting	X	
Control System Integration	X	- sub-contract
Design/Build		
Environmental		
Forensic		
GIS		
Industrial		
Interior Design	X	
Landscape Architecture		
Natural Gas		
Photogrammetry		
Telecommunications	X	- sub-contract
Water Resources		

121-2014

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 14

In the County Commission of said county, on the 20th day of March 20 14

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the attached Human Resources 2013 Annual Report.

Done this 20th day of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission *my*

Absent
Daniel K. Atwill
Presiding Commissioner

Karen M. Miller
Karen M. Miller
District I Commissioner

Janet M. Thompson
Janet M. Thompson
District II Commissioner

Human Resources 2013 Annual Report



Jennifer Feltner, Human Resources

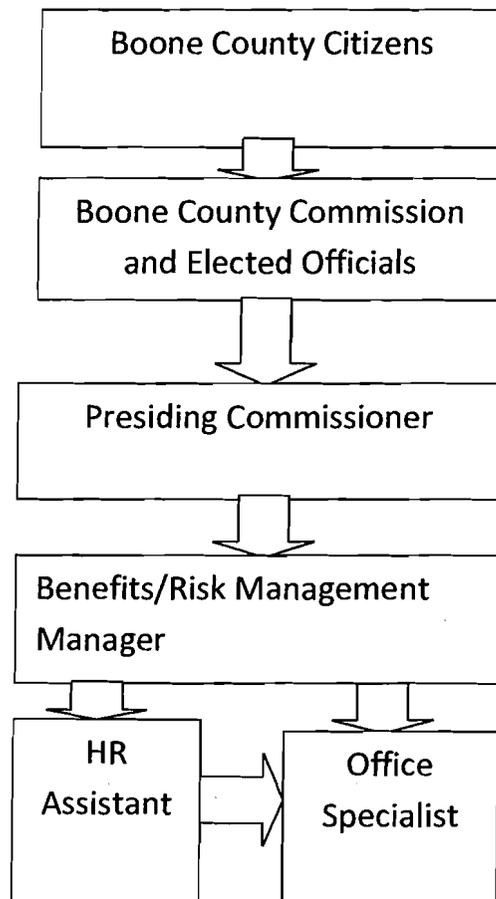
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Mission

The County Commission created the Human Resources Department in 1994 to provide for centralized recruitment for County offices. Human Resources provides support services to Elected Officials, Department Directors, and staff as it relates to human resources issues. Services include, but are not limited to: continuous evaluation of the job classification system, applicant screening, EEO-4 reporting, EEO reporting, development and coordination of the County's Affirmative Action Plan, insured compliance with federal and state employment laws, review and development of the County's Personnel Policy Manual, recruitment, salary studies, risk management, benefits, advertising, and coordination of training programs for County employees.

Organizational Chart



Recruitment

Human Resources coordinates job postings and advertising for County positions, attends job fairs, screens applications, administers keyboarding tests, schedules and administers interviews, and conducts background and reference checks.

This was the first year were able to assess the success of our new online job application process. The online system has sped up the timing of the application process. For example, a link was created that directed applicants to take a typing test online instead of having to come in to the Human Resources Office. This helped the public and allowed them to take the test at a time convenient for them.

We worked closely with the Information Technology department to continue troubleshooting various issues and further develop and enhance our system. As our organization continues to grow and change, we will strive to improve our system.

This was our first year attending career fairs. We plan on increasing the number of job fairs we attend in the coming year to help serve our Elected Officials and Department Heads.

In April 2013, a sales tax was passed to build a new 9-1-1/Joint Communications facility, hire more personnel, and improve equipment. Emergency Management and 9-1-1 will slowly transition from being under city control to under county control. At the end of 2013, the county began hiring 9-1-1 personnel. As our organization continues to evolve, recruiting will be an important factor.

Applicants

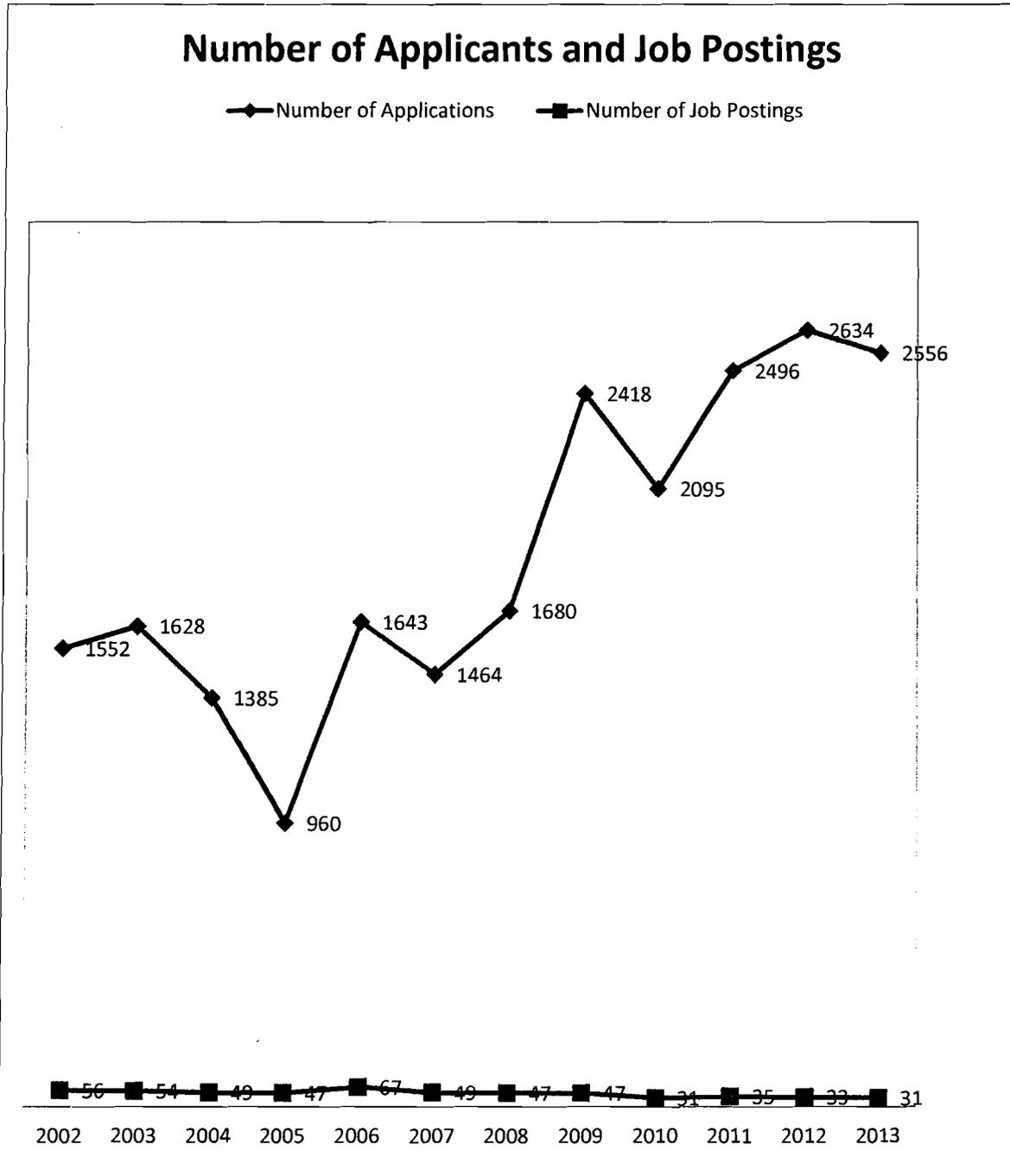
Year ending 2013, we were slightly down in applications. Below is a three year summary of applications that were turned in to Human Resources.

Month	2011		2012		% Change	2013		% Change
	Job Postings	Applicants	Job Postings	Applicants	2012 Apps compared to 2011	Job Postings	Applicants	2013 Apps compared to 2012
January	6	190	10	348	83%	8	163	-53%
February	4	36	7	146	306%	11	211	101%
March	5	154	8	124	-19%	10	272	119%
April	6	131	8	226	73%	8	136	-40%
May	6	165	13	211	115%	6	116	-67%
June	7	205	9	236	15%	8	280	19%
July	6	274	7	146	-47%	9	273	87%
August	10	168	7	168	-49%	13	279	66%
September	8	258	8	168	52%	6	116	-70%
October	8	276	8	249	-10%	8	168	20%
November	9	184	7	123	-33%	8	227	85%
December	11	168	6	120	-59%	7	103	-14%
Totals	86	2,496	98	2,634	6%	102	2,556	-3%

Highest Applicant Month in the Year

Second Highest Applicant Month in the Year

Because the previous chart is summarized by month, job postings that spanned multiple months are counted multiple times. Actual applicants per unique job posting for the past 13 years are represented below.

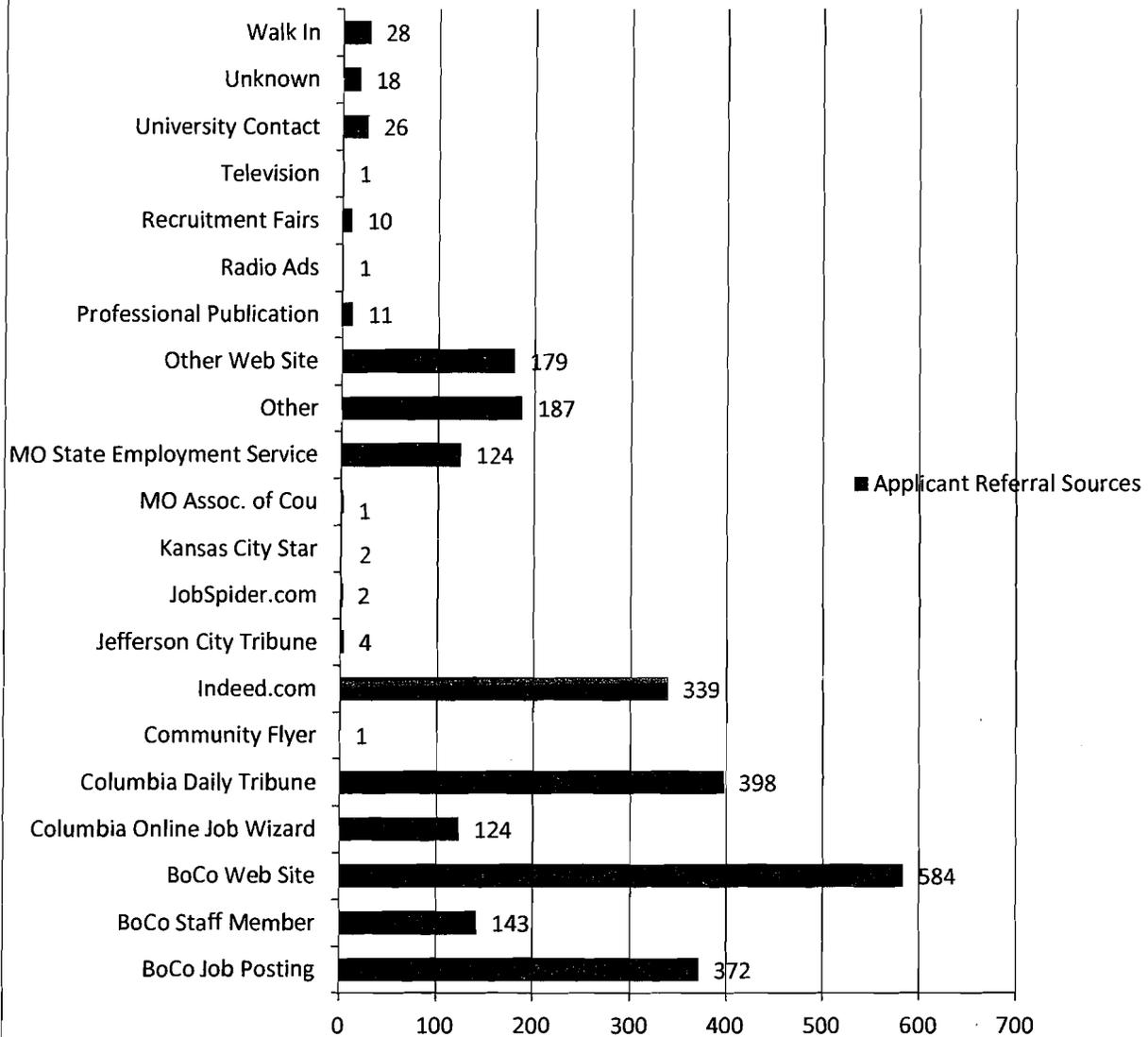


Applicant Referral Sources

The most current list of job opportunities is maintained on our website at www.showmeboone.com/hr. Job postings are advertised in a variety of places such as: newspapers, internet websites, and career fairs. Additionally, job postings are distributed via mail and e-mail to over 60 area contacts including schools, churches, and other community organizations. Below is a breakdown of applicant referral sources along with the percentage that translated into full-time new hires for the County.

Referral Source	Applications Received	Resulting New Hires	Percent Hired
BoCo Job Posting	372	10	2.7
BoCo Staff Member	143	10	7
BoCo Web site	584	13	2.2
Columbia Online Job Wizard	124	1	.8
Columbia Daily Tribune	398	6	1.5
Community Flyer	1	0	0
Indeed.com	339	6	1.8
Jefferson City Tribune	4	0	0
JobSpider.com	2	0	0
Kansas City Star	1	0	0
Missouri Assoc. of Cou	2	1	50
MO State Employment Service	124	0	0
Other	187	9	4.8
Other Web site	179	0	0
Professional Publication	11	1	9.1
Radio Ads	1	0	0
Recruitment Fairs	10	1	10
Television	1	0	0
University Contact	26	0	0
Unknown	18	1	5.5
Walk In	28	1	3.6
Total	2556	60	

Applicant Referral Sources

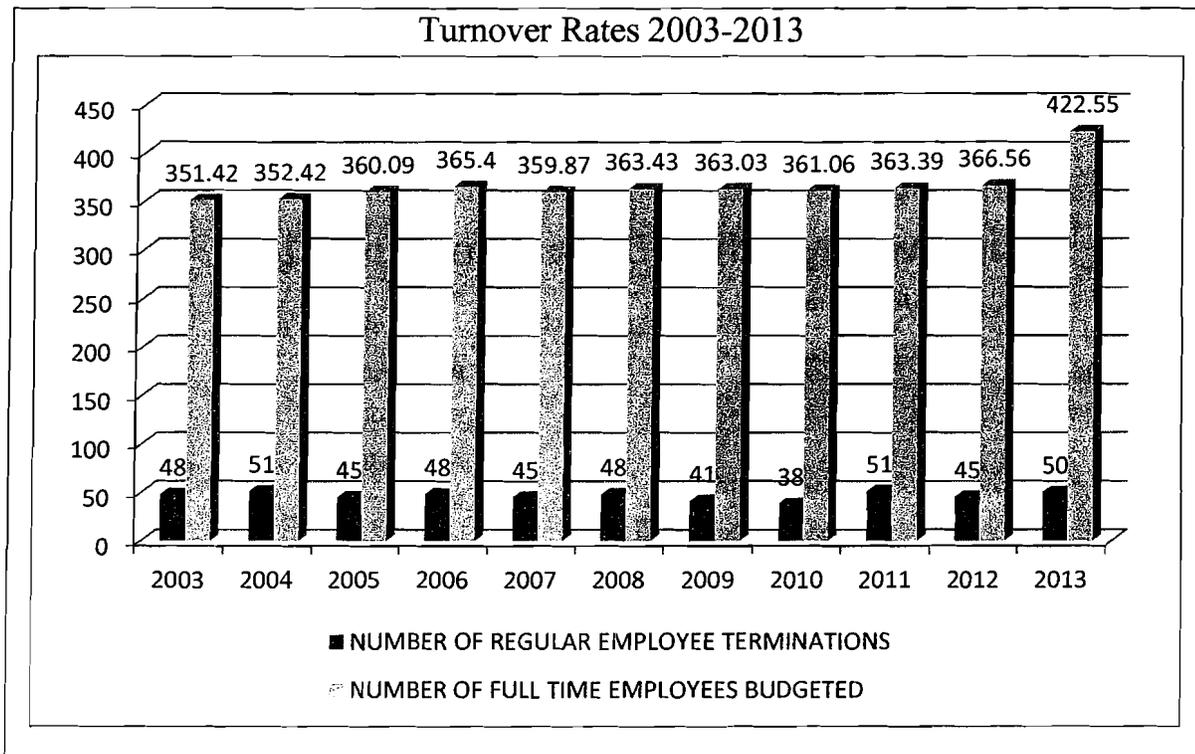


Turnover

In 2013, we had 50 full-time employees terminate County employment: 48 voluntary terminations with seven (7) of those retirements, and two (2) involuntary terminations.

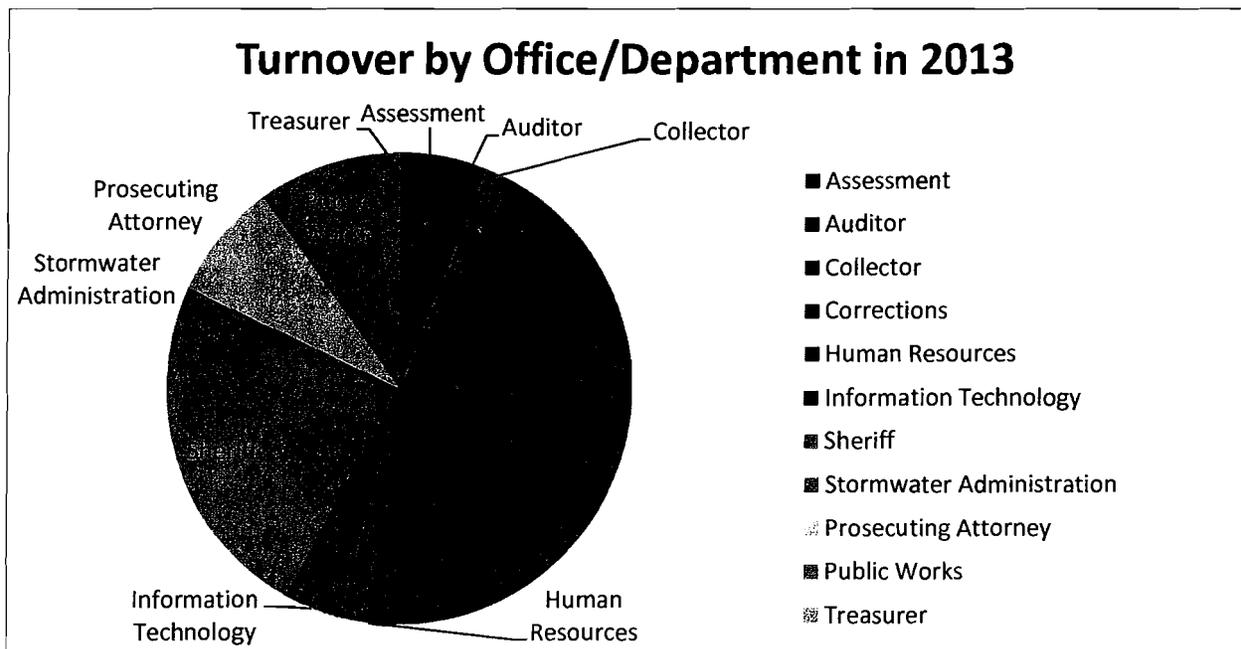
Year	Employee Terminations	Budget Full-Time Employees	Turnover Percent
2003	48	351.42	14%
2004	51	352.42	14%
2005	45	360.09	12%
2006	48	365.40	13%
2007	45	359.87	13%
2008	48	363.43	13%
2009	41	363.03	11%
2010	38	361.06	11%
2011	51	363.39	14%
2012	45	366.56	12%
2013	50	422.55	12%

Turnover rates exclude Court Services employees, temporary positions such as temporary election workers and internships, pool positions, and Elected Officials who have left office.



Turnover by Office or Department

Departments	Turnover	FTE	Turnover Percent
911/Joint Communications	0	9.0	0%
Assessor	2	16.75	12%
Auditor	1	5.0	20%
Collector	1	8.33	12%
Commission	0	5.45	0%
Corrections	21	66.31	32%
County Clerk	0	3.75	0%
Elections and Registration	0	11.19	0%
Facilities Maintenance	0	13.0	0%
GIS	0	2.11	0%
Human Resources	2	3.0	67%
Information Technology	2	15.0	13%
Legal Counsel	0	3.0	0%
Mail Services	0	2.0	0%
Prosecuting Attorney	4	36.73	11%
Public Administrator	0	5.63	0%
Public Works	4	58.48	7%
Purchasing	0	2.5	0%
Recorder	0	8.0	0%
Resource Management	1	28.63	4%
Sheriff	11	78.97	14%
Treasurer	1	3.63	28%
Total Turnover 2013	50	386.46	13%



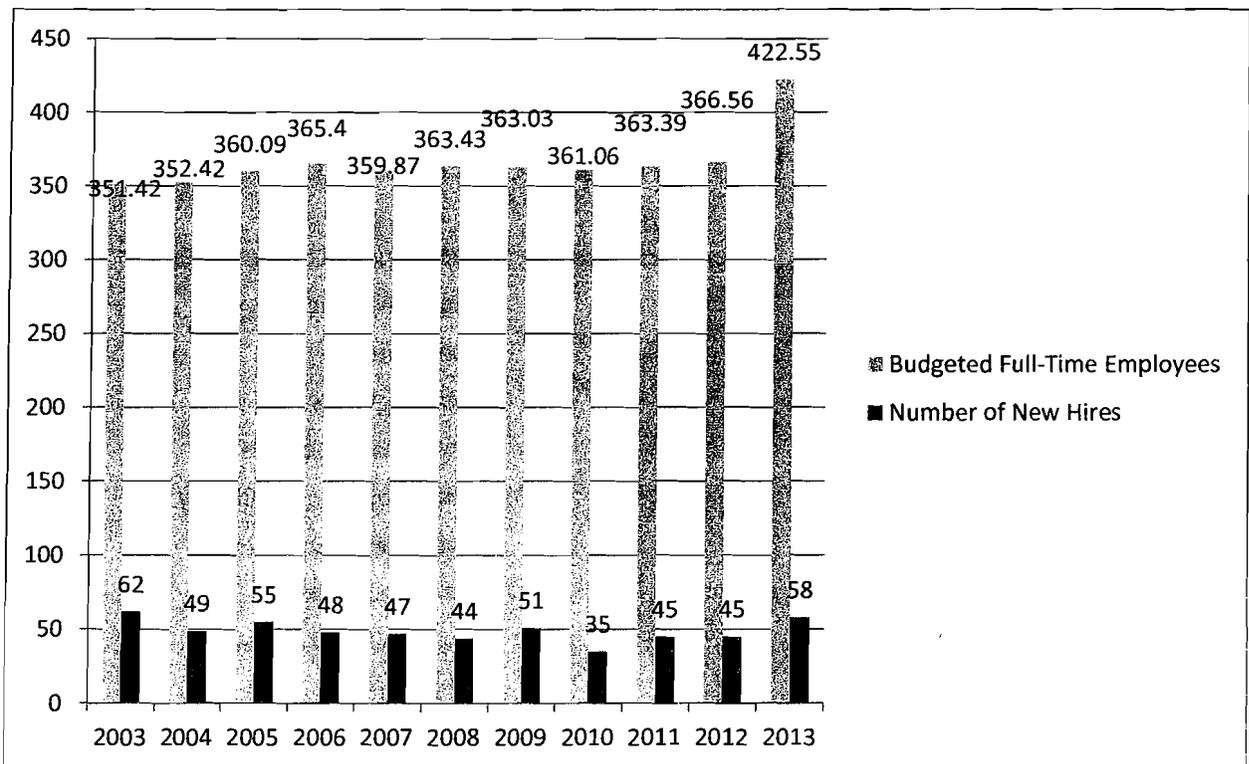
New Hires

In 2013, we hired 58 full-time employees or 14% of the County's budgeted full-time employees.

Year	Number of New Hires	Budgeted Full-Time Employees	New Hire Percent
2003	62	351.42	18%
2004	49	352.42	14%
2005	55	360.09	15%
2006	48	365.40	13%
2007	47	359.87	13%
2008	44	363.43	12%
2009	51	363.03	14%
2010	35	361.06	10%
2011	45	363.39	12%
2012	45	366.56	12%
2013	58	422.55	14%

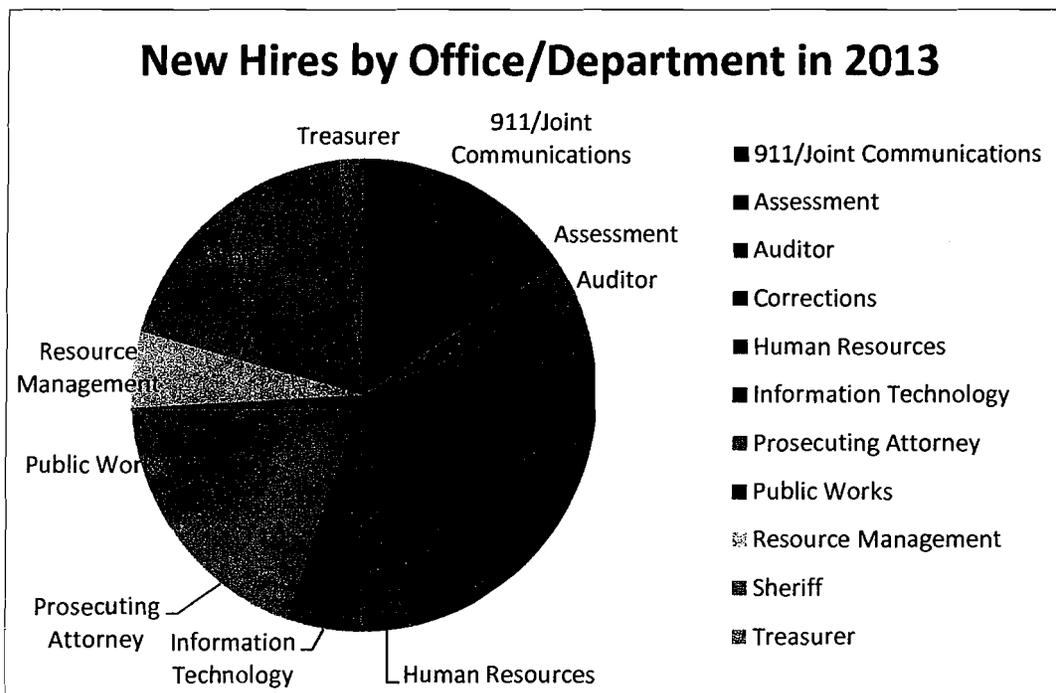
These new hire numbers exclude Court Services employees, temporary positions such as temporary elections workers and internships, pool positions, and Elected Officials.

Regular New Hires in 2013



New Hires by Office or Department

Departments	New Hires	FTE	New Hire Percent
911/Joint Communications	8	9.0	89%
Assessment	1	16.75	6%
Auditor	2	5.0	40%
Collector	0	8.33	0%
Commission	0	5.45	0%
Corrections	16	66.31	24%
County Clerk	0	3.75	0%
Elections and Registration	0	11.19	0%
Facilities Maintenance	0	13.0	0%
GIS	0	2.11	0%
Human Resources	2	3.0	67%
Information Technology	3	15.0	20%
Legal Counsel	0	3.0	0%
Mail Services	0	2.0	0%
Prosecuting Attorney	6	36.73	16%
Public Administrator	0	5.63	0%
Public Works	5	58.48	9%
Purchasing	0	2.5	0%
Recorder	0	8.0	0%
Resource Management	3	28.63	11%
Sheriff	11	78.97	14%
Treasurer	1	3.63	28%
Total New Hires 2013	58	422.55 (budgeted)	14%



Personnel Policy Manual

The Human Resource Director is chairperson of the Personnel Advisory Committee (PAC), which makes recommendations to the County Commission on policy changes and addresses various employment related issues while maintaining continued legal compliance.

Even though the Human Resources Director position was vacant for the year of 2013, PAC still met.

- Commission Order 58-2013 dated January 31, 2013 adopted a revision to the Parking Policy Section 2.10 of the Personnel Policy Manual. The revision was updated on the County website. Copies of this revision, along with an employee acknowledgement sheet, were distributed countywide to the Elected Officials and Department Heads to be disbursed to their employees.

Comprehensive Classification Study

The Human Resources Director serves as chairperson of the Job Classification Committee (JCC) and coordinates the review and classification of County positions to ensure proper placement in the County's Salary Plan.

Due to the HR Director position being vacant in 2013, the Benefits/Risk Management Manager and Human Resources Assistant attended the JCC meetings.

Per Commission Order 64-2013, the County Commission of the County of Boone, upgraded the Electronic Equipment Technician, range 31 to that of a Technology Research Operations Analyst, range 41. This recommendation was adopted on February 5, 2013.

Per Commission Order 65-2013, the County Commission of the County of Boone, approved a job position change: Replace Position 756, Benefits/Risk Management Assistant (benefited, non-exempt, range 28, class code 1035) with an HR Assistant position (benefited, non-exempt, range 28, class code 1034) effective immediately. This recommendation was also adopted on February 5, 2013.

Per Commission Order 274-2013, the County Commission of the County of Boone, added a full-time benefitted Office Specialist Position (Job Code 1022 and Pay Range 20) to the Human Resources Department, effective immediately. The salary and benefit cost of this additional position will be paid from the FY2013 budget allocations for other positions within the department which have been, and continue to be, vacant as a result of turnover and re-organization. At such time, that the final organizational structure for the Human Resources department is approved by the County Commission, one full-time benefitted position will be eliminated such that the overall number of full-time equivalent (FTE) positions is not increased

as a result of adding the Office Specialist Position. This recommendation was approved on June 20, 2013.

Per Commission Order 341-2013, the County Commission of the County of Boone, approved and accepted the recommendation to establish one new exempt position classification titled, Director, Community Services at pay range 55 and two new non-exempt position classifications titled Training/Quality Assurance Coordinator at pay range 33, and Emergency Telecommunicator at pay range 30. The recommendation was adopted on July 25, 2013 and the Human Resources Department was authorized to immediately begin recruitment efforts of the Training/QA Coordinator and Emergency Telecommunicator positions.

Per Commission Order 386-2013, the County Commission of the County of Boone, approved and accepted the recommendation to establish one new exempt position classification titled Director, 911 Joint Communications at pay range 62 and one new exempt position classification titled Director, HR & Risk Management at pay range 55. The recommendation was adopted on August 22, 2013 and the Human Resources Department was authorized to immediately begin recruitment efforts for the position of Director, HR & Risk Management.

Per Commission Order 570-2013, the County Commission of the County of Boone, approved the upgrade of the Senior Sign Maintenance Specialist salary range 29 to salary range 31. Also, it was recommended the Field Services Technician, salary range 23 be upgraded to range 26. Both were adopted on December 19, 2013 and would be effective January 1, 2014.

Per Commission Order 569-2013, the County Commission of the County of Boone established a new position classification titled Senior Accountant/Financial Analyst within the County's Salary Plan, effective January 1, 2014. The position will have a new class code number 1006, range 43, and be classified as non-exempt. This was adopted on December 19, 2013.

The Human Resources Assistant did a salary study for the Department of Public Works, Community Services Director (new position within the County,) Human Resources Director, 9-1-1 Operations Manager (new position within the County,) Training/Quality Assurance Coordinator (new position within the County,) and Emergency Telecommunicator (new position within the County.)

EEO Employment and Affirmative Action

Human Resources is responsible for completing the EEO-4 report on a biennial basis, and for updating the Affirmative Action Plan as necessary. 2013 was a reporting year for EEO-4 purposes. The following practices were employed in 2013 in an effort to ensure equal opportunity and affirmative action compliance:

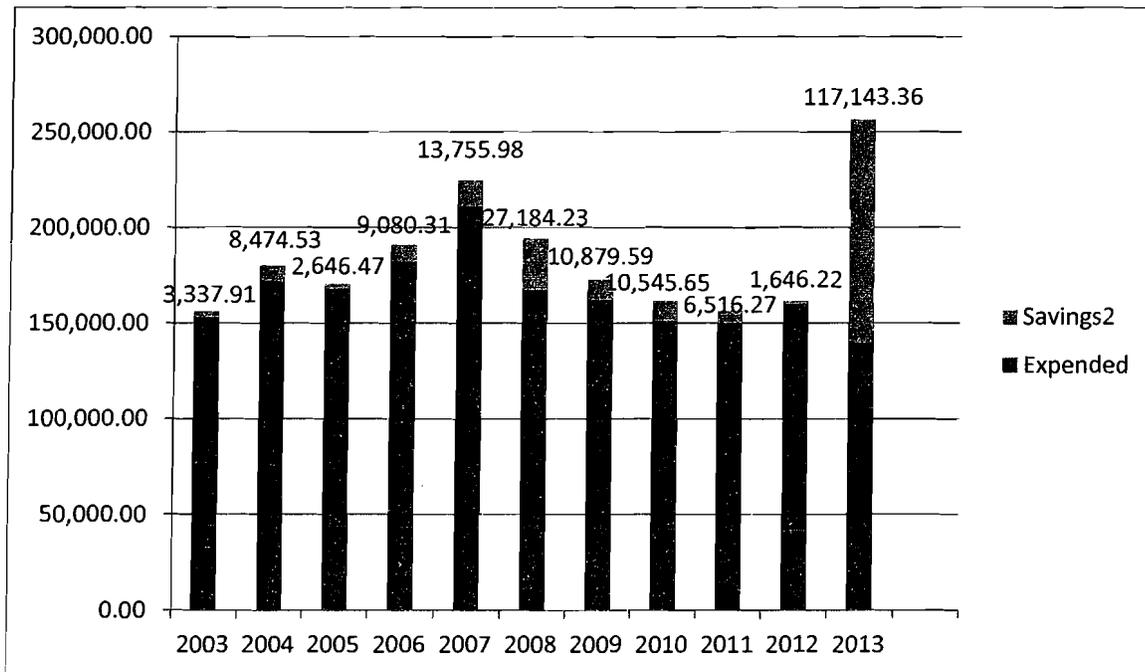
- Job posting opportunities are mass e-mailed to 45 organizations in an effort to target minority groups who may not have access to the local newspaper.
- Ethnicity designations of our workforce and applicants are collected for use in completion of EEO-4 reports, to update the Affirmative Action Plan and to comply with the Equal Employment Opportunity Plan (EEOP) requirements of federal grants.
- Continue to monitor new hires and terminations into job code 400-Law Enforcement and Corrections as identified in the County's Affirmative Action Plan. Applicant data including ethnicity and sex is communicated to the Sheriff's Department and the Commission on a biannual basis in an effort to monitor progress and increase awareness.
- Completed a Certification form for the renewal of a 2013 JAG Grant which states that current Equal Employment Opportunity Plan (EEOP) must be posted on the County's website. This plan, which includes an analysis of our internal workforce compared to the external workforce remains current for grant purposes for two years.

1115 HUMAN RESOURCES		2013	BUDGET	BUDGET ADJUSTMENTS	REVENUE/ EXPENDITURES	REMAINING BALANCE
Personnel Services						
10100	Salaries & Wages	\$ 173,576.00	\$ -	\$ 80,003.93	\$ 93,572.07	
10110	Overtime	\$ 500.00	\$ -	\$ 437.75	\$ 62.25	
10200	FICA	\$ 13,454.00	\$ -	\$ 5,994.77	\$ 7,653.99	
10300	Health Insurance	\$ 19,000.00	\$ -	\$ 11,083.00	\$ 7,917.00	
10325	Disability Insurance	\$ 508.00	\$ -	\$ 238.65	\$ 285.01	
10350	Life Insurance	\$ 188.00	\$ -	\$ 106.49	\$ 89.12	
10375	Dental Insurance	\$ 1,896.00	\$ -	\$ 1,106.00	\$ 790.00	
10400	Workers Comp	\$ 404.00	\$ -	\$ 266.53	\$ 137.47	
10500	Matching Plan 401 (A)	\$ 1,404.00	\$ -	\$ 775.00	\$ 629.00	
	TOTAL CLASS 1	\$ 210,930.00	\$ -	\$ 100,012.12	\$ 111,135.91	
Materials & Supplies						
22500	Subscriptions/Publication	\$ 2,100.00	\$ -	\$ 1,939.29	\$ 160.71	
23000	Office Supplies	\$ 1,000.00	\$ -	\$ 1,441.19	\$ (441.19)	
23001	Printing	\$ 495.00	\$ -	\$ 95.00	\$ 400.00	
23050	Other Supplies	\$ 1,150.00	\$ -	\$ 1,227.78	\$ (77.78)	
	TOTAL CLASS 2	\$ 4,745.00	\$ -	\$ 4,703.26	\$ 41.74	
Dues Travel & Training						
37000	Dues	\$ 450.00	\$ -	\$ 535.00	\$ (85.00)	
37210	Training/Schools	\$ 750.00	\$ -	\$ 989.00	\$ (239.00)	
37220	Travel: Mileage, Airfare, Etc.	\$ 1,890.00	\$ -	\$ 835.07	\$ 1,054.93	
37230	Meals/Lodging for Training	\$ 375.00	\$ -	\$ 1,073.39	\$ (698.39)	
	TOTAL CLASS 3	\$ 3,465.00	\$ -	\$ 3,432.46	\$ 32.54	
Utilities						
48000	Telephones	\$ 1,430.00	\$ -	\$ 1,290.16	\$ 139.84	
48050	Cellular Telephones	\$ 300.00	\$ 100.00	\$ 17.69	\$ 182.31	
	TOTAL CLASS 4	\$ 1,730.00	\$ 100.00	\$ 1,307.85	\$ 322.15	
Vehicle Expense						
59200	Local Mileage	\$ 30.00	\$ -	\$ 87.56	\$ 42.44	
	TOTAL CLASS 5	\$ 30.00	\$ -	\$ 87.56	\$ 42.44	
Equip & Bldg Maintenance						
60020	Equip Repairs/Maintenance	\$ -	\$ -	\$ 83.85	\$ 83.85	
60050	Equip Service Contract	\$ 567.00	\$ -	\$ 389.92	\$ 196.82	
	TOTAL CLASS 6	\$ 567.00	\$ -	\$ 454.03	\$ 280.67	
Contractual Services						
71100	Outside Services	\$ 3,000.00	\$ -	\$ 3,351.86	\$ (351.86)	
71500	Building Use/Rent Charge	\$ 9,845.00	\$ -	\$ 9,845.00	\$ 6,566.00	
	TOTAL CLASS 7	\$ 12,845.00	\$ -	\$ 13,196.86	\$ 6,214.14	
Other						
83100	Awards	\$ 400.00	\$ 243.00	\$ 14.99	\$ 142.01	
84010	Receptions/Meetings	\$ 1,000.00	\$ -	\$ 480.63	\$ 519.37	
84300	Advertising	\$ 21,000.00	\$ -	\$ 15,783.84	\$ 5,216.16	
	TOTAL CLASS 8	\$ 22,400.00	\$ -	\$ 16,279.46	\$ 5,877.54	
GRAND TOTALS:		\$ 256,712.00	\$ 343.00	\$ 139,493.34	\$ 117,143.36	

Historical Budget Comparison

Year	Budgeted	Expended	Savings	Percent Expended	FTE's
2003	156,098.00	152,760.09	3,337.91	98%	2.0
2004	180,167.00	171,692.47	8,474.53	95%	2.0
2005	170,511.00	167,864.53	2,646.47	98%	2.0
2006	191,167.00	182,086.69	9,080.31	95%	2.0
2007	224,697.00	210,941.02	13,755.98	94%	2.0
2008	194,299.00	167,114.77	27,184.23	86%	2.0
2009	172,871.00	161,991.41	10,879.59	94%	2.0
2010	161,757.00	151,211.35	10,545.65	93%	2.0
2011	156,468.00	149,951.73	6,516.27	96%	2.0
2012	161,720.00	160,073.78	1,646.22	99%	2.0
2013	256,712.00	139,493.34	117,143.36	54%	3.0

Human Resources Budgets and Expenses from 2003-2013



CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 14

In the County Commission of said county, on the 20th day of March 20 14

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby appoint the following:

Name	Board	Period
Jenna Rozum	Board of Parks Commission	March 18, 2014 through March 18, 2018

Done this 20th day of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission

Absent

Daniel K. Atwill
Presiding Commissioner

Karen M. Miller

Karen M. Miller
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

Dan Atwill, Presiding Commissioner
Karen M. Miller, District I Commissioner
Janet Thompson, District II Commissioner



Boone County Government Center
801 E. Walnut, Room 333
Columbia, MO 65201
573-886-4305 • FAX 573-886-4311
E-mail: commission@boonecountymo.org

Boone County Commission

BOONE COUNTY BOARD OR COMMISSION APPLICATION FORM

Board or Commission: Board of Parks Commission Term: _____

Current Township: Columbia Today's Date: 1/10/2014

Name: Jenna Rozum

Home Address: 2807 Summit Rd

City: Columbia Zip Code: 65203

Business Address: 181 General Services Building

City: Columbia Zip Code: 65211

Home Phone: 618-978-7634 Work Phone: 573-882-5212

Fax: _____ E-mail: rozumj@missouri.edu

Qualifications: Masters of Science in Agribusiness, Illinois State University '09

B.S. Agribusiness/Horticulture, Illinois State University '07

Landscape Gardener at the University of Missouri-Columbia (2010-present); oversees
over 8,000 square feet of annual beds and over 70,000 square feet of perennial

Past Community Service: Volunteer at the Illinois State University Horticulture Center (2007-2010).

Volunteer at the Columbia Farmer's Market (2011-2013).

University of Missouri Young Professionals civic volunteering and

References: Andrew Sommer

Business Manager, VC Student Affairs

I have no objections to the information in this application being made public. To the best of my knowledge at this time I can serve a full term if appointed. I do hereby certify that the above information is true and accurate.

Applicant Signature

Return Application
To: Boone County Commission Office
Boone County Government Center
801 East Walnut, Room 333
Columbia, MO 65201
Fax: 573-886-4311

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 2014

In the County Commission of said county, on the 20th day of March 20 14

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize a closed meeting on Tuesday, March 25, 2014, at 2:00 p.m. The meeting will be held in Room 338 of the Roger B. Wilson Boone County Government Center at 801 E. Walnut, Columbia, Missouri, as authorized by RSMo 610.021(1), to discuss legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys.

Done this 20th of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission

Absent
Daniel K. Atwill
Presiding Commissioner

Karen M. Miller
Karen M. Miller
District I Commissioner

Janet M. Thompson
Janet M. Thompson
District II Commissioner

124-2014

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 14

In the County Commission of said county, on the 20th day of March 20 14

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the Organizational Use of the Government Center Chambers by Columbia Area NOW for April 3, 2014 from 5:00 p.m. to 10:00 p.m.

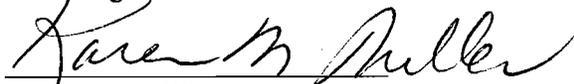
Done this 20th day of March, 2014.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Karen M. Miller
District I Commissioner



Janet M. Thompson
District II Commissioner



Boone County Commission

APPLICATION FOR ORGANIZATIONAL USE OF BOONE COUNTY CONFERENCE ROOMS

The undersigned organization hereby applies for a use permit to use the Roger B. Wilson Boone County Government Center conference rooms or Centralia Satellite Office as follows:

Organization: Columbia Area NOW(National Organization for Women)

Address: 2401 W. Broadway Apt. 1120

City: Columbia State: MO ZIP Code 65203

Phone: 573-445-7144 Website: www.missourinow.org

Individual Requesting Use: Diane Meeker Position in Organization: Vice-President

Facility requested: Chambers Room 301 Room 311 Room 332 Centralia Clinic

Event: Presentation on infrastructure financing

Description of Use (ex. Speaker, meeting, reception): Speaker/presentation

Date(s) of Use: April 3, 2014

Start Time of Setup: 5:00 PM AM/PM Start Time of Event: 6:30PM AM/PM

End Time of Event: 9:00 PM AM/PM End Time of Cleanup: 10:00 PM AM/PM

The undersigned organization agrees to abide by the following terms and conditions in the event this application is approved:

1. To abide by all applicable laws, ordinances and county policies in using Boone County Government conference rooms.
2. To remove all trash or other debris that may be deposited (by participants) in rooms by the organizational use.
3. To repair, replace, or pay for the repair or replacement of damaged property including carpet and furnishings in rooms.
4. To conduct its use in such a manner as to not unreasonably interfere with Boone County Government building functions.
5. To indemnify and hold the County of Boone, its officers, agents and employees, harmless from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature including costs, litigation expenses, attorney fees, judgments, settlements on account of bodily injury or property damage incurred by anyone participating in or attending the organizational use of rooms as specified in this application.

Organization Representative/Title: Diane Meeker, Vice-President

Phone Number: 573-445-7144 Date of Application: March 18, 2014

Email Address: columbiamonow@yahoo.com

PERMIT FOR ORGANIZATIONAL USE OF BOONE COUNTY GOVERNMENT CONFERENCE ROOMS

The County of Boone hereby grants the above application for permit in accordance with the terms and conditions above written. The above permit is subject to termination for any reason by duly entered order of the Boone County Commission.

ATTEST:

Wendy S. Noren
County Clerk

BOONE COUNTY, MISSOURI
[Signature]
County Commissioner

DATE: 3-20-14