



**January 28<sup>th</sup>, 2019**

**Camden County Senate Bill 40 Board  
(dba) Camden County Developmental  
Disability Resources**

**Open Session Board Meeting**

# Agenda

Camden County Senate Bill 40 Board  
d/b/a Camden County Developmental Disability Resources  
100 Third Street  
Camdenton, MO 65020

Tentative Agenda for Open Session Board Meeting on January 28<sup>th</sup>, 2019, 4:00 PM

**This Board Meeting will be held at:**

**255 Keystone Industrial Park Drive**

**Camdenton, MO 65020**

Call to Order/Roll Call

Approval of Agenda

Approval of Open Session Board Meeting Minutes for December 17<sup>th</sup>, 2018

Acknowledgement of Distributed Materials to Board Members

- FY 2017 Final Audit Report
- CLC Monthly Reports
- LAI Monthly Reports
- December 2018 Support Coordination Report
- December 2018 CARF Reports
- December 2018 Employment Report
- December 2018 Agency Economic Report
- November 2018 Credit Card Statement
- Resolutions: 2019-1, 2019-2, 2019-3, 2019-4, 2019-5, 2019-6, 2019-7, 2019-8, & 2019-9

Speakers/Guests

- Jo L. Moore – Evers & Company CPA's, LLC: Presentation of the FY 2017 Final Audit Report

Monthly Reports

- Arc of the Lake
- Children's Learning Center
- Lake Area Industries

Old Business for Discussion

- NONE

New Business for Discussion

- Board Member Vacancy

December Support Coordination Report

December CARF Reports

December Employment Report

December Agency Economic Report

November Credit Card Statement

Discussion & Conclusion of Resolutions:

1. Resolution 2019-1: Calendar Year 2019 Board Officer Election & Appointments
2. Resolution 2019-2: Calendar Year 2019 Human Resource Committee Nominations & Appointments
3. Resolution 2019-3: Calendar Year 2019 Budget Appropriations Committee Nominations & Appointments
4. Resolution 2019-4: Calendar Year 2019 Agency Governance Committee Nominations & Appointments
5. Resolution 2019-5: Re-Allocation/Allocation of Restricted/Unrestricted Funds
6. Resolution 2019-6: 2019 LAI Capital Funding Agreement
7. Resolution 2019-7: Change in Mileage Rate
8. Resolution 2019-8: Temporary Committee Continuation - Joint CCDDR/LAI Committee
9. Resolution 2019-9: Approval of Amended Policy #29

Public Comment

Pursuant to **ARTICLE IV, "Meetings"**, Section 5. Public Comment:

"The Board values input from the public. There shall be opportunity for comment by the public during the portion of the Board agenda designated for "Public Comment". Public comment shall be limited to no more than 3 minutes per person to allow all who wish to participate to speak. It is the policy of the Board that the Board shall not respond to public comment at the Board meeting."

"Only comments related to agency-related matters will be received, however such comments need not be related to specific items of the Board's agenda for the meeting. The Board shall not receive comments related to specific client matters and/or personnel grievances, which are addressed separately per Board policies and procedures."

Closed Session Meeting - Pursuant to Section 610.021 RSMo, subsections (13) & (14)

Adjournment

**The news media may obtain copies of this notice by contacting:**

**Ed Thomas, CCDDR Executive Director**

**5816 Osage Beach Parkway, Suite 108, Osage Beach, MO 65065**

**Office: 573-693-1511 Fax: 573-693-1515 Email: director@ccddr.org**

**December 17<sup>th</sup>, 2018**  
**Open Session Minutes**

## **CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

### **Open Session Minutes of December 17th, 2018**

**Members Present** Suzanne Perkins, Lorraine Russell, Chris Bothwell, Kym Jones, Angela Sellers, Brian Willey, Lisa Jackson via telephone

**Members Absent** Paul DiBello, Shanna Weber

**Others Present** Ed Thomas, Executive Director

**Guests Present** Susan Daniels (CLC)  
Natalie Couch, Lillie Smith (LAI)  
Marcie Vansyoc, Jeanna Booth, Rachel Baskerville,  
Connie Baker, Linda Simms (CCDDR)

#### **Approval of Agenda**

Motion by Suzanne Perkins, second Chris Bothwell, to approve the agenda as presented.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

#### **Approval of Open Session Board Minutes for November 19th, 2018**

Motion by Suzanne Perkins, second Kym Jones, to approve the November 19th, 2018 open session board meeting minutes as presented.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones

NO: None

ABSTAIN: Angela Sellers, Brian Willey, because they were  
not at the November 19<sup>th</sup> board meeting.

#### **Acknowledgement of Distributed Materials to Board Members**

- CLC Monthly Reports
- LAI Monthly Reports
- November 2018 Support Coordination Report
- November 2018 CARF Reports
- November 2018 Employment Report
- November 2018 Agency Economic Report
- October 2018 Credit Card Statement
- Resolutions: 2018-34, 2018-35, 2018-36, & 2018-37

**Speakers/Guests**

- None

**Monthly Reports****Arc of the Lake**

No report.

**Children's Learning Center (CLC)****Susan Daniels**

CLC is full and has a waiting list. Received a \$300 grant from Walmart to purchase specialty bicycles. Camdenton robotics donated a car for a child with special needs. If you know of anyone that can use The car, contact CLC. Tickets sold for Kansas City Chiefs football games was 101, CLC received \$1,010. Pizza for a purpose will be in March.

**Lake Area Industries (LAI)****Natalie Couch**

Net income for November was \$2600. Stopped production for drink stix as customer changed flavor and began working on packaging creamer. Holiday kits were completed. LAI purchased an extended pallet jack and forks for the sled project for purpose of working on bigger sleds. The tackle box project should arrive within the next week. Foam recycling – a trailer was donated which will be placed at the Butcher Shop to replace the one that moved from there to the hospital. Working on shredding of clothes received from the Thrift Store. LAI Christmas party is Thursday from 12pm to 3pm. There will be face painting, pizza and face painting. CCDDR is invited to come. The LAI Holiday fundraiser sold over \$4000 and made a \$1600 profit. Brian Willey will look for trailers that can be donated to LAI.

**Old Business for Discussion**

- None

**New Business for Discussion**

- None

**November Support Coordination Report**

Daily client totals for November was 345 to 355. CCDDR closed November at 350.

Motion by Kym Jones, second Chris Bothwell, to approve the report as presented.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

### **November CARF Reports**

Same as last month. Set-Works is tracking correct information, making improvement on the reports.

Motion by Kym Jones, second Chris Bothwell, to approve the report as presented.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

### **November Employment Report**

November competitive integrated employment dropped from 20% to 16-17%, which is likely due to being the Lake Area's offseason now. We hope the numbers will starting going up in spring.

Motion by Kym Jones, second Chris Bothwell, to approve the report as presented.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

### **November Agency Economic Report**

It is likely year-end actual numbers will be within budgeted expectations.

Motion by Kym Jones, second Chris Bothwell, to approve the report as presented.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

Ed informed the board that all letters for reappointment of board members with terms expiring December 31, 2018 had been delivered to the County Commissioner. He suggested if board members were not informed of reappointment by the January 21<sup>st</sup> board meeting, the 3 board members whose terms expire attend the January 2019 meeting. A quorum of 4 would be needed for all motions made in January if appointments have not been made. An update of policy 14 (changes to retain board members until they are reappointed or replaced) was also discussed.

### **October 2018 Credit Card Statement**

No Questions and a vote not necessary.



## **Discussion & Conclusion of Resolutions:**

### **1. Resolution 2018-34: LAI POS Agreement January 1<sup>st</sup> to December 31<sup>st</sup>, 2019**

The only change for the annual LAI POS Agreement was the dates changed to January 1<sup>st</sup> to December 31<sup>st</sup>, 2019

Motion by Kym Jones, second Brian Willey, to approve Resolution 2018-34 as presented.

. AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

### **2. Resolution 2018-35: CLC POS Agreement January 1<sup>st</sup> to December 31<sup>st</sup>, 2019**

The only change for the annual CLC POS Agreement was the dates changed to January 1<sup>st</sup> to December 31<sup>st</sup>, 2019

Motion by Chris Bothwell, second Suzanne Perkins, to approve Resolution 2018-35 as presented.

. AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

### **3. Resolution 2018-36: OATS POS Agreement January 1<sup>st</sup> to December 31<sup>st</sup>, 2019**

The contract reflects the usage of the new deviated route, which will include 10 or 11 LAI employees utilizing the route to get to work.

Motion by Lorraine Russell, second Lisa Jackson, to approve Resolution 2018-36 as presented.

. AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

### **4. Resolution 2018-37: Approval of Amended Policy #31**

Changes in state statute were effective in August. Minor changes of verbiage to reflect statute changes. CCDDR legal counsel has review the statute changes accordingly.

Motion by Chris Bothwell, second Suzanne Perkins, to approve Resolution 2018-37 as presented.

. AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

Chris asked about completion of Camdenton office renovation.

Brian said the annual Christmas party was great.

Natalie said LAI was now on city sewer.

**Adjournment:**

Motion by Suzanne Perkins, second Brian Willey, to adjourn to closed session pursuant to section 610.02 RSMO, subsections 13 & 17. A voice vote was taken.

. AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

Board Members returned from Closed Session

**Adjournment:**

Motion by Suzanne Perkins, second Chris Bothwell, to adjourn meeting.

AYE: Suzanne Perkins, Lorraine Russell, Chris Bothwell,  
Lisa Jackson, Kym Jones, Angela Sellers, Brian Willey

NO: None

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Board Chairman

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Secretary

# **FY 2017 Final Audit Report**

**CAMDEN COUNTY  
DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**INDEPENDENT AUDITORS' REPORT**

For the Year Ended December 31, 2017

# TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT .....	1 - 2
MANAGEMENT'S DISCUSSION & ANALYSIS .....	3 - 7
BASIC FINANCIAL STATEMENTS:	
Statement of Net Position .....	8
Statement of Revenues, Expenses, and Changes in Net Position.....	9 - 10
Statement of Cash Flows .....	11 - 12
Notes to the Financial Statements .....	13 - 23
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Changes in Net Pension Liability and Related Ratios.....	24
Schedule of Contributions.....	25 - 26
SUPPLEMENTARY INFORMATION:	
Statement of Revenues and Expenses by Program.....	27 - 28



# Evers & Company, CPA's, L.L.C.

Certified Public Accountants and Consultants

Richard E. Elliott  
Dale A. Siebeneck  
Jo L. Moore  
Wendy M. Renner  
Eldon H. Becker  
Bruce A. Vanderveld  
Jessica L. Bridges  
Bobbie J. Redmon-Murray

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
**Camden County Developmental Disability Resources**  
Camdenton, Missouri:

Elmer L. Evers, Emeritus  
Jerome L. Kauffman, Emeritus  
Keith L. Taylor, Emeritus

We have audited the accompanying financial statements of **Camden County Developmental Disability Resources (CCDDR)** as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise CCDDR's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Camden County Developmental Disability Resources** as of December 31, 2017, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of changes in net pension liability and related ratios and contributions on pages 3 - 7 and 24 - 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

The Schedule of Revenues and Expenses by Program is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues and Expenses by Program is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Evors & Company, CPA's, LLC*

EVERS & COMPANY, CPA's, L.L.C.  
Jefferson City, Missouri

January 7, 2019

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2017  
(Unaudited)

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The discussion and analysis of the Camden County Senate Bill 40 Board doing business as Camden County Developmental Disability Resources (CCDDR) financial performance provides an overall review of CCDDR's financial activities for the year ended December 31, 2017. The intent of this discussion and analysis is to look at CCDDR's financial performance as a whole; readers should also review the basic financial statements to enhance their understanding of CCDDR's financial performance.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for Fiscal Year 2017 are as follows:

- CCDDR's liquid assets of cash and cash equivalents were \$931,472.51 and \$772,945.27 for the years ended December 31, 2017 and 2016, respectively.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand CCDDR as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at CCDDR's specific financial conditions.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CCDDR, like other special purpose state and local governments, uses proprietary fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Proprietary Funds**

The proprietary fund consists of one enterprise fund, which provides services to qualifying developmentally disabled individuals in Camden County. Enterprise fund accounting is permitted whenever a fee is charged to external users for goods and services.

CCDDR's proprietary fund statements include:

The *statement of net position* presents information on CCDDR's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of CCDDR is improving or deteriorating.



# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2017

(Unaudited)

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While the statement of net position provides information about the nature and amount of resources and obligations at year-end, the *statement of revenues, expenses, and changes in net position* presents the results of CCDDR's operations over the course of the year and information as to how the *net position* changed during the year. This statement can be used as an indicator of the extent to which CCDDR has successfully recovered its costs through user fees and other charges. All changes in net position are reported during the period in which the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods, such as delayed collection of operating revenues and the expense of employee earned but unused vacation leave.

The *statement of cash flows* presents changes in cash and cash equivalents resulting from operation, capital, noncapital, and investing activities. This statement summarizes the annual flow of cash receipts and cash payments, without consideration of the timing of the event giving rise to the obligation or receipts and excludes noncash accounting measures of depreciation or amortization of assets.

**Notes to Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to basic financial statements can be found on pages 13 to 23 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* which includes a schedule of changes in net pension liability and related ratios and a schedule of contributions.

The Statement of Net Position presents CCDDR as a whole. Table 1 provides a summary of CCDDR's net position for 2017 and 2016.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2017  
(Unaudited)

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**Table 1**  
**Statement of Net Position**

	2017	2016
<b>Assets</b>		
Current and Other Assets	\$ 2,053,811.61	\$ 1,883,180.72
Capital Assets	656,642.27	653,486.30
Total Assets	2,710,453.88	2,536,667.02
 <b>Deferred Outflows of Resources</b>		
Deferred Outflows Related to Pensions	64,400.00	60,875.00
Total Deferred Outflows of Resources	64,400.00	60,875.00
 <b>Liabilities</b>		
Current Liabilities	107,751.14	77,919.74
Total Liabilities	107,751.14	77,919.74
 <b>Deferred Inflows of Resources</b>		
Unavailable Revenue - Property Taxes	923,938.68	913,718.17
Deferred Inflows Related to Pensions	1,595.00	-
Total Deferred Inflows of Resources	925,533.68	913,718.17
 <b>Net Position</b>		
Net Investment in Capital Assets	656,642.27	653,486.30
Restricted	1,084,926.79	952,417.81
 <b>Total Net Position</b>	 \$ 1,741,569.06	 \$ 1,605,904.11

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2017  
(Unaudited)

Table 2 shows the changes in CCDDR's net position for the years ended December 31, 2017 and 2016.

**Table 2**  
**Changes in Net Position**

	2017	2016
<b>Revenues</b>		
Operating Revenues		
TCM Income	\$ 1,187,835.84	\$ 1,061,786.88
Miscellaneous	222.04	208.96
Nonoperating Revenues		
Property Tax Receipts	1,097,970.07	907,775.28
MEHTAP Grant	1,318.52	877.43
Rent	5,712.00	5,712.00
Interest	6,648.95	2,685.14
Total Revenue	2,299,707.42	1,979,045.69
<b>Expenses</b>		
Operating Expenses	2,164,042.27	1,811,314.24
Total Expenses	2,164,042.27	1,811,314.24
Change in Net Position	135,664.95	167,731.45
Net Position, Beginning of Year	1,605,904.11	1,438,172.66
Net Position, End of Year	\$ 1,741,569.06	\$ 1,605,904.11

While several revenue sources help to fund CCDDR, TCM income was the biggest contributor for 2017 and 2016 accounting for 51.7% and 53.7% of total revenues, respectively. CCDDR's assessed valuation is provided by subclasses of Real and Personal Property at this time. The tax levy was .0566 and .0566 per \$100 valuation, for the years ended December 31, 2017 and 2016, respectively.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2017  
(Unaudited)

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**Capital Assets**

CCDDR had \$656,642 and \$653,486 (net of accumulated depreciation) invested in capital assets as of December 31, 2017 and 2016, respectively. The investment in capital assets includes buildings, furniture and equipment, and vehicles. CCDDR's net revenue is used to finance capital investments.

**Table 3**  
**Capital Assets, Net of Depreciation**  
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Land	\$ 61,399	\$ 61,399
Structures, buildings, and Equipment, net	<u>595,243</u>	<u>592,087</u>
Totals	<u>\$ 656,642</u>	<u>\$ 653,486</u>

**Economic Factors and Next Year's Budget:**

**General Fund Budget Summary**

The Fiscal Year 2018 Property Tax budget ("SB 40 Tax Funds") was prepared using a tax rate of .566 per \$100 of valuation and estimates of receipts to equal expenditures. The Fiscal Year 2018 Charges for Services budget ("Services") was prepared using an estimated total of services to be charged at a rate of \$8.64 per 5-minute unit provided and estimates of receipts to equal expenditures.

**Contacting CCDDR's Financial Management**

This financial discussion and report is designed to provide a general overview of CCDDR's finances for all those with an interest in CCDDR's finances and to demonstrate CCDDR's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to CCDDR Treasurer.

**CAMDEN COUNTY DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**STATEMENT OF NET POSITION**

December 31, 2017

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**ASSETS**

Cash and Cash Equivalents	\$ 931,472.51
Property Tax Receivable, Net of Allowance for Uncollectibles	1,036,217.21
TCM Receivable	48,755.52
Non Medicaid Receivable	19,103.04
Prepaid Insurance	18,263.33
Capital Assets Not Being Depreciated:	
Land	61,399.50
Capital Assets, Net of Accumulated Depreciation	
Structures, Buildings, and Equipment	<u>595,242.77</u>
<b>Total Assets</b>	<u><u>2,710,453.88</u></u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Outflows Related to Pensions	<u>64,400.00</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>64,400.00</u></u>

**LIABILITIES**

Accrued Expenses	85,710.14
Net Pension Liability	<u>22,041.00</u>
<b>Total Liabilities</b>	<u><u>107,751.14</u></u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable Revenue - Property Taxes	923,938.68
Deferred Inflows Related to Pensions	<u>1,595.00</u>
<b>Total Deferred Inflows of Resources</b>	<u><u>925,533.68</u></u>

**NET POSITION**

Net Investment in Capital Assets	656,642.27
Restricted	<u>1,084,926.79</u>
<b>Total Net Position</b>	<u><u>\$ 1,741,569.06</u></u>

See accompanying notes to the financial statements.

**CAMDEN COUNTY DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION**

For the Year Ended December 31, 2017

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**OPERATING REVENUES**

Charges for Services	\$ 1,187,835.84
Miscellaneous	<u>222.04</u>

**Total Operating Revenues** 1,188,057.88

**OPERATING EXPENSES**

Administrative Expenses:

Public Meetings	10,798.27
Office Expenses	23,842.45
Licenses and Permits	210.00
Dues	6,716.99
Training	4,617.32
Travel	1,817.29
Miscellaneous	1,504.17
Utilities	13,878.24
Insurance	15,174.18
Depreciation	29,064.40
Medicaid Match	7,340.37
Partnership for Hope	216,699.18
Housing Programs	112,113.00
CLC	137,874.87
Community Employment	14,562.65
Special Needs	125,818.15
Lake Area Industries	343,063.51
Professional Fees	38,160.06
Contracted Business Services	69,222.33
Repairs and Maintenance	7,581.58
Personnel Services	<u>983,983.46</u>

**Total Operating Expenses** 2,164,042.47

**Net Operating Income (Loss)** (975,984.59)

See accompanying notes to the financial statements.

**CAMDEN COUNTY DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION**

For the Year Ended December 31, 2017

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**NONOPERATING REVENUES (EXPENSES)**

Property Taxes	1,097,970.07
Interest Income	6,648.95
MEHTAP Grant	1,318.52
Rent	<u>5,712.00</u>

**Total Nonoperating Revenues (Expenses)** 1,111,649.54

**CHANGE IN NET POSITION** 135,664.95

**NET POSITION AT BEGINNING OF YEAR** 1,605,904.11

**NET POSITION AT END OF YEAR** \$ 1,741,569.06

See accompanying notes to the financial statements.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
**CAMDENTON, MISSOURI**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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<u>Cash Flows from Operating Activities:</u>	
Receipts from customers and users	\$ 1,169,283.16
Payments to suppliers	(1,122,055.38)
Payments to employees	<u>(985,671.42)</u>
Net Cash Provided (Used) by Operating Activities	(938,443.64)
 <u>Cash Flows from Noncapital Financing Activities:</u>	
Property taxes	1,115,511.74
Proceeds from rent	<u>5,712.00</u>
Net Cash Provided (Used) by Noncapital Financing Activities	1,121,223.74
 <u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(32,220.33)
Proceeds from grant	<u>1,318.52</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	(30,901.81)
 <u>Cash Flow from Investing Activities:</u>	
Receipts of interest	<u>6,648.95</u>
Net Cash Provided (Used) by Investing Activities	<u>6,648.95</u>
Net Increase (Decrease) in Cash and Cash Equivalents	158,527.24
Cash & Cash Equivalents at Beginning of Year	<u>772,945.27</u>
Cash & Cash Equivalents at End of Year	<u><u>\$ 931,472.51</u></u>

See accompanying notes to the financial statements.



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
**CAMDENTON, MISSOURI**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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<u>Reconciliation of operating income to net cash</u>	
<u>provided (used) by operating activities:</u>	
Net Operating Income (Loss)	\$ (975,984.59)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	29,064.40
(Increase) Decrease in:	
TCM Receivable	328.34
Non Medicaid Receivable	(19,103.04)
Prepaid insurance	(650.15)
Deferred Outflows Related to Pensions	(3,525.00)
Increase (Decrease) in:	
Net Pension Liability	515.00
Accrued Expenses	29,316.40
Deferred Inflows Related to Pensions	1,595.00
Net Cash Provided (Used) by Operating Activities	<u>\$ (938,443.64)</u>

See accompanying notes to the financial statements.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

CCDDR complies with accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. General Statement

The Camden County Senate Bill 40 Board doing business as Camden County Developmental Disability Resources (CCDDR) was formed with voter approval in 1980 under the provisions of Chapter 205 of the Missouri Statutes. Pursuant to the provisions, CCDDR is operated under the direction of nine members appointed by the Camden County Commissioners.

B. Basis of Accounting

The accrual basis of accounting is followed. Under this basis of accounting, revenue is recognized when earned and expenses are recognized when incurred.

C. Cash and Cash Equivalents

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

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

E. Income Taxes

No provision for income taxes has been recorded since CCDDR is exempt from income taxation.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:** (Cont'd.)

F. Allowance for Doubtful Accounts

CCDDR receives property tax revenue from residents of Camden County. The County collects its revenue on behalf of CCDDR and remits the collections to them monthly. CCDDR has determined that a portion of that revenue may be uncollectible. The allowance for doubtful accounts for the year ended December 31, 2017 was \$14,542.28. All other program related receivables have been deemed fully collectible at December 31, 2017.

G. Structures, Buildings, and Equipment

Structures, buildings, and equipment are carried at cost. CCDDR's policy is to depreciate structures, buildings, and equipment over the estimated useful lives of the assets by use of the straight line method.

Buildings	20 – 40 years
Furniture and Equipment	5 – 7 years
Vehicles	5 – 7 years

H. Net Position

Net position comprises the various net earnings from operating income, nonoperating revenues and expenses, capital contributions, and special items. Net position is classified in the following three components:

*Net Investment in Capital Assets* – This component of net position consists of capital assets net of accumulated depreciation. If CCDDR were to issue debt, the component would be reduced by the outstanding balances of any bonds, mortgages, notes, or other obligations that would be attributable to the acquisition, construction, or improvement of those assets. If there were significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds would not be included in the calculation of net investment in capital assets. Rather, that portion of the debt would be included in the same net position component as the unspent proceeds.

*Restricted* – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions of enabling legislation.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:** (Cont'd.)

H. Net Position (Cont'd.)

*Unrestricted* – This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”. It is CCDDR’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

I. Operating Revenues

CCDDR distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the CCDDR’s principal ongoing operations. The principal operating revenues of CCDDR are charges to client for services. Operating expenses for CCDDR include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

J. Subsequent Events

CCDDR evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through January 7, 2019, which is the date the financial statements were available to be issued.

**NOTE 2 – DEPOSITS:**

*Custodial Credit Risk* – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations that have a market value not less than the principal amount of the deposits. Of the \$965,507.88 held at multiple banks by CCDDR on December 31, 2017, all of the balances were either fully insured by FDIC or collateralized by pledged securities.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 3 – PROPERTY TAXES:**

CCDDR’s property tax is levied by Camden County each October 1, based on the assessed value as of the previous January 1, for all real and personal property located in Camden County. Assessed values are established by the County Assessor.

Property taxes are billed by November 1 following the levy date, due by December 31 and considered delinquent on January 1. A lien is placed on the property as of March 1 if delinquent taxes are not paid.

The assessed valuation of the taxable tangible property of CCDDR was as follows:

	<u>2016</u>
Camden County	\$1,640,892,746

The tax levy per \$100 of assessed valuation of taxable tangible property for 2017 was \$0.0566.

The ratio of taxes received to taxes assessed (collection rate) for the year ended December 31, 2017 was as follows, categorized by levy dates:

	<u>2016 Levy</u>
Assessed valuation	\$1,640,892,746
Levy per \$100 of assessed valuation	<u>.000566</u>
Current Taxes Assessed	<u>\$ 928,745.29</u>
Collection Rate:	
Total Taxes Received in 2017	\$1,097,970.07
Current Taxes Assessed	<u>928,745.29</u>
Percentage of Total Collection	<u>118.2%</u>

Collection percentages can vary depending upon subsequent collection of delinquent accounts.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 4 - RISK MANAGEMENT:**

CCDDR is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. CCDDR's insurance protection for general liability, employee benefit liability, and automatic liability is provided by Missouri Public Entity Risk Management Fund, of which CCDDR is a participating member. No significant reduction in insurance coverage occurred during the year and no settlements exceeded insurance coverage during any of the past three fiscal years.

The Missouri Public Entity Risk Management Fund is structured such that member premiums are based on an actuarial review that will provide adequate reserves to allow the Fund to meet its expected financial obligations. The Fund has the authority to assess its member's additional premiums should reserves and annual premiums be insufficient to meet the Fund's obligations.

CCDDR is also insured by Cincinnati Insurance Company for potential worker related accidents and casualty claims.

**NOTE 5 – RETIREMENT PLAN:**

**Summary of Significant Accounting Policies**

*Pensions.* For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 5 – RETIREMENT PLAN:** (Cont'd)

**General Information about the Pension Plan**

*Plan description.* The Camden County Developmental Disability Resources defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The Camden County Developmental Disability Resources participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

*Benefits provided.* LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 and receive a reduced allowance.

**2017 Valuation**

Benefit Multiplier:	1.0%
Final Average Salary:	3 years
Member Contributions:	0%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

*Employees covered by benefit terms.* At June 30, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	1
Active employees	18
	<u>20</u>

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 5 – RETIREMENT PLAN:** (Cont'd)

*Contributions.* The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 7.8%.

*Net pension liability.* The employer's net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2017.

*Actuarial assumptions.* The total pension liability in the February 28, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50 % price inflation
Salary Increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality tables for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2017 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table.



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

**NOTE 5 – RETIREMENT PLAN:** (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	43.00%	5.29%
Fixed Income	26.00%	2.23%
Real Assets	21.00%	3.31%
Strategic Assets	10.00%	5.73%

*Discount Rate.* The single discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

**Changes in the Net Pension Liability**

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net Pension Liability</u> <u>(a) – (b)</u>
<b>Balances at 6/30/2016</b>	\$ 250,332	\$ 228,806	\$ 21,526
<b>Changes for the year:</b>			
Service Cost	35,211	-	35,211
Interest	19,356	-	19,356
Difference between expected and actual experience	19,112	-	19,112
Contributions – employer	-	47,106	(47,106)
Contributions – employee	-	-	-
Net Investment income	-	28,798	(28,798)
Benefit Payments, including refunds	(1,323)	(1,323)	-
Administrative expense	-	(1,602)	1,602
Other changes	-	(1,138)	1,138
<b>Net Changes</b>	<u>72,356</u>	<u>71,841</u>	<u>515</u>
<b>Balances at 6/30/2017</b>	<u>\$ 322,688</u>	<u>\$ 300,647</u>	<u>\$ 22,041</u>

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

**NOTE 5 – RETIREMENT PLAN:** (Cont'd)

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	<b>Current Single Discount</b>		
	<b>1% Decrease 6.25%</b>	<b>Rate Assumption 7.25%</b>	<b>1% Increase 8.25%</b>
Total Pension Liability (TPL)	\$375,470	\$322,688	\$ 279,972
Plan Fiduciary Net Pension	300,647	300,647	300,647
Net Pension Liability/(Asset) (NPL)	<u>\$ 74,823</u>	<u>\$ 22,041</u>	<u>\$ (20,675)</u>

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2017 the employer recognized pension expense of \$48,858.52. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in experience	\$ 27,109	\$ (1,595)
Differences in assumptions	7,913	-
Excess (deficit) investment returns	4,374	-
Contributions subsequent to the measurement date	25,004	
Total	<u>\$ 64,400</u>	<u>\$ (1,595)</u>

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

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**NOTE 5 – RETIREMENT PLAN:** (Cont'd)

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	Net Deferred Outflows of Resources
2018	\$ 9,609
2019	9,607
2020	7,734
2021	2,988
2022	3,743
Thereafter	4,120
Total	\$ 37,801

**NOTE 6 – TAX ABATEMENTS**

Pursuant to the Real Property Tax Increment Allocation Act, Sections 99.800 through 99.865, RsMO, as amended (the “TIF Act”), cities and counties (governments) may adopt a redevelopment plan (“TIF plan”) that provides for the redevelopment of a “blighted area”, “conservation area”, or “economic development area” located within the boundaries of the government to encourage increased property valuations.

In general, once approved, the City of Osage Beach enters into a development contract with the developer covering the development project, including property tax abatements. There are no provisions for recapture since the taxes abated are for property development and used to fund project and service debt. As of December 31, 2017, tax abatements for the District consisted of the following:

- Property tax abatements attributable to the increase in assessed value of the property in the TIF district over the assessed value of the property before the development. Total property taxes abated under the agreements totaled:

Camden County  
\$ 1,300.99

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

**NOTE 7 - STRUCTURES, BUILDINGS, AND EQUIPMENT:**

Structures, buildings, and equipment and accumulated depreciation by major class are as follows at December 31, 2017:

	Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$61,399.50	\$ -	\$ -	\$ 61,399.50
Total capital assets, not being depreciated	61,399.50	-	-	61,399.50
Capital assets being depreciated:				
Buildings	739,273.17	32,220.33	-	771,493.50
Furniture and equipment	54,941.08	-	3,829.00	51,112.08
Vehicles	6,740.00	-	-	6,740.00
Total capital assets, being depreciated	800,954.25	32,220.33	3,829.00	829,345.58
Less accumulated depreciation for:				
Buildings	(175,322.00)	(21,928.23)	-	(197,250.23)
Furniture and equipment	(26,805.41)	(7,136.17)	3,829.00	(30,112.58)
Vehicles	(6,740.00)	-	-	(6,740.00)
Total accumulated depreciation	(208,867.41)	(29,064.40)	3,829.00	(234,102.81)
Total capital assets being depreciated, net	592,086.84	3,155.93	-	595,242.77
Capital assets, net	\$ 653,486.34	\$ 3,155.93	\$ -	\$ 656,642.27

Total depreciation expense for 2017 was \$29,064.40

REQUIRED  
SUPPLEMENTARY  
INFORMATION

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
For the Year Ended December 31, 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>A. Total Pension Liability</b>			
1. Service Cost	\$ 35,211	\$ 31,053	\$ 26,765
2. Interest on Total Pension Liability	19,356	15,332	11,123
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	19,112	(2,175)	19,802
5. Changes of Assumptions	-	10,789	-
6. Benefit payments, including refunds of employee contributions	<u>(1,323)</u>	<u>1,752</u>	<u>(1,734)</u>
7. Net change in total pension liability	72,356	53,247	55,956
8. Total pension liability - beginning	<u>250,332</u>	<u>197,085</u>	<u>141,129</u>
9. Total pension liability - ending	<u>\$ 322,688</u>	<u>\$ 250,332</u>	<u>\$ 197,085</u>
<b>B. Plan fiduciary net position</b>			
1. Contributions - employer	\$ 47,106	\$ 34,888	\$ 32,891
2. Contributions - employee	-	-	-
3. Net investment income	28,798	171	3,367
4. Benefit payments, including refunds of employer contributions	(1,323)	(1,752)	(1,734)
5. Pension Plan Administrative Expense	(1,602)	(1,431)	(1,305)
6. Other (Net Transfer)	<u>(1,138)</u>	<u>(1,203)</u>	<u>7,580</u>
7. Net change in plan fiduciary net position	71,841	30,673	40,799
8. Plan fiduciary net position - beginning	<u>228,806</u>	<u>198,133</u>	<u>157,334</u>
9. Plan fiduciary net position - ending	<u>\$ 300,647</u>	<u>\$ 228,806</u>	<u>\$ 198,133</u>
<b>C. Net pension liability / (asset)</b>	<u>\$ 22,041</u>	<u>\$ 21,526</u>	<u>\$ (1,048)</u>
<b>D. Plan fiduciary net position as a percentage of the total pension liability</b>	93.17%	91.40%	100.53%
<b>E. Covered - employee payroll</b>	\$ 646,825	\$ 512,552	\$ 477,451
<b>F. Net pension liability as a percentage of covered employee payroll</b>	3.41%	4.20%	(0.22)%

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**SCHEDULE OF CONTRIBUTIONS**  
For the Year Ended December 31, 2017

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<b>Fiscal Year</b>	<b>Actuarially Determined Contribution</b>	<b>Contribution in Relation</b>	<b>Contribution Deficiency</b>	<b>Covered Employee Payroll</b>	<b>Contribution As Percentage</b>
2008	\$ 12,936.53	\$ 12,936.52	\$ 0.01	\$ 165,850.69	7.80%
2009	14,391.99	14,392.29	(0.30)	186,910.38	7.70%
2010	20,464.20	20,464.20	0.00	243,621.96	8.40%
2011	12,716.27	12,716.42	(0.15)	149,602.51	8.50%
2012	12,798.33	12,798.36	(0.03)	154,197.28	8.30%
2013	22,280.06	22,280.03	0.03	285,642.33	7.80%
2014	32,928.34	32,928.24	0.10	457,337.46	7.20%
2015	33,255.02	33,255.26	(0.24)	481,956.26	6.90%
2016	39,150.57	39,150.69	(0.12)	567,401.14	6.90%
2017	50,209.92	50,209.97	(0.05)	687,807.72	7.30%

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
Camdenton, Missouri

**SCHEDULE OF CONTRIBUTIONS**  
For the Year Ended December 31, 2017

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<b>Valuation Date:</b>	February 28, 2017
<b>Notes:</b>	The roll-forward of total pension liability from February 28, 2017 to June 30, 2017 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.
<b>Methods and assumptions used to determine contribution rates:</b>	
<b>Actuarial Cost Method</b>	Entry Age Normal and Modified Terminal Funding
<b>Amortization Method</b>	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
<b>Remaining Amortization Period</b>	Multiple bases from 13 to 20 years
<b>Asset Valuation Method</b>	5-Year smoothed market; 20% corridor
<b>Inflation</b>	3.25% wage inflation; 2.50% price inflation
<b>Salary Increases</b>	3.25% to 6.55% including wage inflation
<b>Investment Rate of Return</b>	7.25%, net of investment expenses
<b>Retirement Age</b>	Experience-based table of rates that are specific to the type of eligibility condition.
<b>Mortality</b>	<p>The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.</p> <p>Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.</p>
<b>Other Information:</b>	None



**SUPPLEMENTARY  
INFORMATION**

**CAMDEN COUNTY DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**SCHEDULE OF REVENUES AND EXPENSES  
BY PROGRAM**

For the Year Ended December 31, 2017

	<u>GRANTS</u>	<u>TCM</u>	<u>TOTAL</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ -	\$ 1,187,835.84	\$ 1,187,835.84
Miscellaneous	-	222.04	222.04
	<hr/>	<hr/>	<hr/>
<b>Total Operating Revenues</b>	-	1,188,057.88	1,188,057.88
<b>OPERATING EXPENSES</b>			
Administrative Expenses:			
Public Meetings	-	10,798.27	10,798.27
Office Expenses	-	23,842.45	23,842.45
Licenses and Permits	-	210.00	210.00
Dues	-	6,716.99	6,716.99
Training	-	4,617.32	4,617.32
Travel	-	1,817.29	1,817.29
Miscellaneous	-	1,504.17	1,504.17
Utilities	-	13,878.24	13,878.24
Insurance	-	15,174.18	15,174.18
Depreciation	-	29,064.40	29,064.40
Medicaid Match	7,340.37	-	7,340.37
Partnership for Hope	46,684.26	-	46,684.26
Targeted Case Management	170,014.92	-	170,014.92
Housing Programs	112,113.00	-	112,113.00
CLC	137,874.87	-	137,874.87
Community Employment	4,562.65	-	4,562.65
Community Resources	10,000.00	-	10,000.00
Special Needs	125,818.15	-	125,818.15
Lake Area Industries	343,063.51	-	343,063.51
Professional Fees	12,073.30	26,086.76	38,160.06
Contracted Business Services	-	69,222.33	69,222.33
Repairs and Maintenance	-	7,581.58	7,581.58
Personnel Services	-	983,983.46	983,983.46
	<hr/>	<hr/>	<hr/>
<b>Total Operating Expenses</b>	969,545.03	1,194,497.44	2,164,042.47
<b>Net Operating Income (Loss)</b>	(969,545.03)	(6,439.56)	(975,984.59)

**CAMDEN COUNTY DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**SCHEDULE OF REVENUES AND EXPENSES  
BY PROGRAM**

For the Year Ended December 31, 2017

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	<u>GRANTS</u>	<u>TCM</u>	<u>TOTAL</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property Taxes	1,097,970.07	-	1,097,970.07
Interest Income	6,365.75	283.20	6,648.95
MEHTAP Grant	1,318.52	-	1,318.52
Rent	-	5,712.00	5,712.00
	<hr/>	<hr/>	<hr/>
<b>Total Nonoperating Revenues (Expenses)</b>	<b>1,105,654.34</b>	<b>5,995.20</b>	<b>1,111,649.54</b>
	<hr/>	<hr/>	<hr/>
<b>CHANGE IN NET POSITION</b>	<b>\$ 136,109.31</b>	<b>\$ (444.36)</b>	<b>\$ 135,664.95</b>
	<hr/>	<hr/>	<hr/>

# **CLC Monthly Report**



**SB40/CCDDR Funding Request  
for  
JANUARY 2019**

Utilizing DECEMBER 2018 Records

**CHILDREN'S LEARNING CENTER**  
**AGENCY UPDATE/PROGRESS REPORT**  
**DEC 2018**

○ **CHILD COUNT/ATTENDANCE**

Step Ahead currently has 28 children enrolled  
17 of the 24 with special needs/dd (5 one-on-ones)

○ **COMMUNITY EVENTS**

**Attended:**

12/3 – CCDDR Christmas Party  
12/18 – Santa's Little Helpers Fundraiser – Alley Cat's Pizzeria to benefit CLC  
12/19 – CLC Staff Christmas Party  
12/22 – CLC Center Holiday Gathering

**Current / Upcoming:**

1/15/19 – Lake Area Chamber Social  
1/17/19 – Guest Speaker at Sunrise Beach Rotary  
3/8/19 – Pizza For A Purpose – RedHeads Yacht Club

○ **GENERAL PROGRAM NEWS**

○ **FUNDRAISING/GRANTS**

KC Chiefs Fundraiser – Sold 101 (\$1,010)  
Pizza For A Purpose – Collecting Donations  
Preparing grant for 2019 Louis &L. & Julia Dorothy Coover Charitable Grant (Due Feb 15)  
Preparing to submit grant for 2019 Community Foundation of the Lake (Due Jan 31)  
Preparing grant for Lake Ozark Rotary Club (Due Jan 21)

**CHILDREN'S LEARNING CENTER**  
**Statement of Activity**  
December 2018

	First Steps	Step Ahead	TOTAL
<b>Revenue</b>			
40000 INCOME			0.00
41000 Contributions & Grants			0.00
41100 CACFP		890.70	890.70
41200 Camden County SB40	1,372.80	14,950.23	16,323.03
Total 41000 Contributions & Grants	\$ 1,372.80	\$ 15,840.93	\$ 17,213.73
42000 Program Services			0.00
Total 42100 First Steps	\$ 9,753.56	\$ 2,016.00	\$ 11,769.56
Total 42000 Program Services	\$ 9,753.56	\$ 2,016.00	\$ 11,769.56
43000 Tuition			0.00
43100 Dining			0.00
43120 Lunch		225.00	225.00
43130 Snack		45.00	45.00
Total 43100 Dining	\$ 0.00	\$ 270.00	\$ 270.00
43500 Tuition		3,157.75	3,157.75
43505 Subsidy Tuition		362.29	362.29
Total 43500 Tuition	\$ 0.00	\$ 3,520.04	\$ 3,520.04
Total 43000 Tuition	\$ 0.00	\$ 3,790.04	\$ 3,790.04
45000 Other Revenue			0.00
45200 Fundraising Income		105.00	105.00
45240 Scholastic, Inc.		36.00	36.00
Total 45200 Fundraising Income	\$ 0.00	\$ 141.00	\$ 141.00
45300 Donation Income			0.00
45310 Donations		2,000.00	2,000.00
45315 Bear Market		75.00	75.00
Total 45310 Donations	\$ 0.00	\$ 2,075.00	\$ 2,075.00
Total 45300 Donation Income	\$ 0.00	\$ 2,075.00	\$ 2,075.00
Total 45000 Other Revenue	\$ 0.00	\$ 2,216.00	\$ 2,216.00
<b>Total 40000 INCOME</b>	<b>\$ 11,126.36</b>	<b>\$ 23,862.97</b>	<b>\$ 34,989.33</b>
<b>Total Revenue</b>	<b>\$ 11,126.36</b>	<b>\$ 23,862.97</b>	<b>\$ 34,989.33</b>
<b>Gross Profit</b>	<b>\$ 11,126.36</b>	<b>\$ 23,862.97</b>	<b>\$ 34,989.33</b>
<b>Expenditures</b>			
50000 EXPENDITURES			0.00
51000 Payroll Expenditures			0.00
Total 51100 Employee Salaries	\$ 0.00	\$ 19,063.24	\$ 19,063.24
51500 Employee Taxes			0.00
Total 51500 Employee Taxes	\$ 0.00	\$ 1,406.98	\$ 1,406.98
Total 51600 Health Insurance	\$ 0.00	\$ 1,479.20	\$ 1,479.20
Total 51000 Payroll Expenditures	\$ 0.00	\$ 21,949.42	\$ 21,949.42
53000 Equipment		150.00	150.00
54000 Fundraising/Grants			0.00
54400 Scholastic, Inc.		81.00	81.00

Total 54000 Fundraising/Grants	\$	0.00	\$	81.00	\$	81.00
56000 Office Expenditures						0.00
56200 Miscellaneous				9.94		9.94
56300 Office Supplies				523.68		523.68
Total 56000 Office Expenditures	\$	0.00	\$	533.62	\$	533.62
57000 Office/General Administrative Expenditures						0.00
57160 QuickBooks Payments Fees				130.50		130.50
57400 Child Management Software				35.00		35.00
57960 Janitorial/Custodial				650.00		650.00
Total 57000 Office/General Administrative Expenditures	\$	0.00	\$	815.50	\$	815.50
58000 Operating Supplies						0.00
58100 Classroom Consumables				2.61		2.61
58150 Center Consumables				76.23		76.23
58175 Paper Consumables				36.45		36.45
58200 Dining				735.29		735.29
58300 Pet				3.97		3.97
58400 Sanitizing				8.16		8.16
Total 58000 Operating Supplies	\$	0.00	\$	862.71	\$	862.71
59000 Program Service Fees						0.00
Total 59100 First Steps	\$	9,773.84	\$	0.00	\$	9,773.84
Total 59000 Program Service Fees	\$	9,773.84	\$	0.00	\$	9,773.84
61000 Repair & Maintenance				569.34		569.34
63000 Utilities						0.00
63100 Electric		91.35		213.15		304.50
63200 Internet		18.00		41.99		59.99
63300 Telephone		38.77		91.00		129.77
63500 Water Softener				24.00		24.00
Total 63000 Utilities	\$	148.12	\$	370.14	\$	518.26
Total 50000 EXPENDITURES	\$	9,921.96	\$	25,331.73	\$	35,253.69
Payroll Expenses						0.00
Company Contributions						0.00
Health Insurance				750.20		750.20
Total Company Contributions	\$	0.00	\$	750.20	\$	750.20
Taxes				70.35		70.35
Total Payroll Expenses	\$	0.00	\$	820.55	\$	820.55
Total Expenditures	\$	9,921.96	\$	26,152.28	\$	36,074.24
Net Operating Revenue	\$	1,204.40	-\$	2,289.31	-\$	1,084.91
Net Revenue	\$	1,204.40	-\$	2,289.31	-\$	1,084.91



**CHILDREN'S LEARNING CENTER**  
**Statement of Activity**  
January - December 2018

	First Steps	Step Ahead	TOTAL
<b>Revenue</b>			
40000 INCOME			0.00
41000 Contributions & Grants			0.00
41100 CACFP		12,477.48	12,477.48
41200 Camden County SB40	14,285.70	170,725.49	185,011.19
41400 United Way Grant		5,850.00	5,850.00
<b>Total 41000 Contributions &amp; Grants</b>	<b>\$ 14,285.70</b>	<b>\$ 169,052.97</b>	<b>\$ 203,338.67</b>
42000 Program Services			0.00
Total 42100 First Steps	\$ 117,384.30	\$ 26,438.00	\$ 143,822.30
<b>Total 42000 Program Services</b>	<b>\$ 117,384.30</b>	<b>\$ 26,438.00</b>	<b>\$ 143,822.30</b>
43000 Tuition			0.00
43100 Dining			0.00
43120 Lunch		2,700.00	2,700.00
43130 Snack		535.00	535.00
<b>Total 43100 Dining</b>	<b>\$ 0.00</b>	<b>\$ 3,235.00</b>	<b>\$ 3,235.00</b>
43200 Enrollment Fees		520.00	520.00
43500 Tuition		32,182.21	32,182.21
43505 Subsidy Tuition		6,684.30	6,684.30
<b>Total 43500 Tuition</b>	<b>\$ 0.00</b>	<b>\$ 38,866.51</b>	<b>\$ 38,866.51</b>
<b>Total 43000 Tuition</b>	<b>\$ 0.00</b>	<b>\$ 42,621.51</b>	<b>\$ 42,621.51</b>
45000 Other Revenue		287.50	287.50
45200 Fundraising Income		105.00	105.00
45220 Summer Night Glow 5K		11,974.77	11,974.77
45221 Raffle-Summer Night Glow		425.00	425.00
<b>Total 45220 Summer Night Glow 5K</b>	<b>\$ 0.00</b>	<b>\$ 12,399.77</b>	<b>\$ 12,399.77</b>
45240 Scholastic, Inc.		85.00	85.00
45270 Frosty Float Fundraiser		2,150.00	2,150.00
45280 Pizza For A Purpose		7,401.43	7,401.43
45285 Lip Sync Battle		5,501.33	5,501.33
45286 Fall Follies Wine Run & Walk		2,300.00	2,300.00
45287 Shoot Out		16,143.00	16,143.00
<b>Total 45200 Fundraising Income</b>	<b>\$ 0.00</b>	<b>\$ 46,085.53</b>	<b>\$ 46,085.53</b>
45300 Donation Income		947.95	947.95
45310 Donations		3,529.00	3,529.00
45312 Community Rewards		1,015.62	1,015.62
45313 Playground Fund		0.00	0.00
45314 Kiwanis Club Of Ozarks		1,000.00	1,000.00
45315 Bear Market		900.00	900.00
45316 Daybreak Rotary		500.00	500.00
45351 Community Foundation of the Lake		1,440.00	1,440.00
<b>Total 45310 Donations</b>	<b>\$ 0.00</b>	<b>\$ 8,384.62</b>	<b>\$ 8,384.62</b>
<b>Total 45300 Donation Income</b>	<b>\$ 0.00</b>	<b>\$ 9,332.57</b>	<b>\$ 9,332.57</b>
<b>Total 45000 Other Revenue</b>	<b>\$ 0.00</b>	<b>\$ 55,705.60</b>	<b>\$ 55,705.60</b>
<b>Total 40000 INCOME</b>	<b>\$ 131,670.00</b>	<b>\$ 313,818.08</b>	<b>\$ 445,488.08</b>
<b>Total Revenue</b>	<b>\$ 131,670.00</b>	<b>\$ 313,818.08</b>	<b>\$ 445,488.08</b>
<b>Gross Profit</b>	<b>\$ 131,670.00</b>	<b>\$ 313,818.08</b>	<b>\$ 445,488.08</b>
<b>Expenditures</b>			
50000 EXPENDITURES			0.00
51000 Payroll Expenditures			0.00
Total 51100 Employee Salaries	\$ 0.00	\$ 221,068.43	\$ 221,068.43
Total 51300 Employee Mileage	-\$ 1,188.96	\$ 30.00	-\$ 1,158.96
Total 51500 Employee Taxes	\$ 0.00	\$ 19,838.72	\$ 19,838.72
Total 51600 Health Insurance	\$ 0.00	\$ 12,026.20	\$ 12,026.20
51700 Life Insurance			0.00
51730 Care & Education Aide		20.00	20.00
<b>Total 51700 Life Insurance</b>	<b>\$ 0.00</b>	<b>\$ 20.00</b>	<b>\$ 20.00</b>
51900 Workermans Comp Insurance		2,150.00	2,150.00
51950 Employee Garnishments		336.80	336.80
<b>Total 51000 Payroll Expenditures</b>	<b>-\$ 1,188.96</b>	<b>\$ 255,470.15</b>	<b>\$ 254,281.19</b>
52000 Advertising/Promotional		2,105.24	2,105.24
53000 Equipment		5,677.69	5,677.69
54000 Fundraising/Grants			0.00
54200 Summer Night Glow 5K		4,703.00	4,703.00
54400 Scholastic, Inc.		130.00	130.00
54510 United Way Grant		5,850.00	5,850.00

54600 Frosty Float Fundraiser		10.75	10.75
54700 Pizza For A Purpose		763.19	763.19
54800 Lip Sync Battle Fundraiser		1,956.74	1,956.74
<b>Total 54000 Fundraising/Grants</b>	<b>\$ 0.00</b>	<b>\$ 13,413.68</b>	<b>\$ 13,413.68</b>
55000 Insurance			0.00
55100 Brokerage/Other Fees		50.00	50.00
55200 Commercial General Liability		627.00	627.00
55300 Commercial Property		512.00	512.00
55400 Director's & Officers		478.00	478.00
55500 Hired & Non-Owned Auto		52.00	52.00
55600 Professional Liability		1,240.00	1,240.00
55700 Crime Policy		533.00	533.00
<b>Total 55000 Insurance</b>	<b>\$ 0.00</b>	<b>\$ 3,500.00</b>	<b>\$ 3,500.00</b>
56000 Office Expenditures			0.00
56100 Copy Machine	1,168.64	2,599.49	3,768.13
56200 Miscellaneous		279.25	279.25
56300 Office Supplies		2,714.63	2,714.63
<b>Total 56000 Office Expenditures</b>	<b>\$ 1,168.64</b>	<b>\$ 5,593.37</b>	<b>\$ 6,762.01</b>
57000 Office/General Administrative Expenditures		286.05	286.05
57100 Accounting Fees		5,435.00	5,435.00
57150 Online Accounting Software Service		1,366.65	1,366.65
<b>Total 57100 Accounting Fees</b>	<b>\$ 0.00</b>	<b>\$ 6,801.65</b>	<b>\$ 6,801.65</b>
57160 QuickBooks Payments Fees		771.92	771.92
57400 Child Management Software		420.00	420.00
57600 License/Accreditation/Permit Fees		2,123.75	2,123.75
57900 Seminars/Training		405.00	405.00
57950 Travel/Lodging/Meals		35.93	35.93
57960 Janitorial/Custodial		5,080.84	5,080.84
<b>Total 57000 Office/General Administrative Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 15,925.14</b>	<b>\$ 15,925.14</b>
58000 Operating Supplies		748.47	748.47
58100 Classroom Consumables		2,409.44	2,409.44
58150 Center Consumables		1,310.52	1,310.52
58175 Paper Consumables		178.05	178.05
58200 Dining		16,206.09	16,206.09
58300 Pet		61.96	61.96
58400 Sanitizing		588.75	588.75
<b>Total 58000 Operating Supplies</b>	<b>\$ 0.00</b>	<b>\$ 21,503.28</b>	<b>\$ 21,503.28</b>
59000 Program Service Fees			0.00
Total 59100 First Steps	\$ 113,506.24	\$ 0.00	\$ 113,506.24
<b>Total 59000 Program Service Fees</b>	<b>\$ 113,506.24</b>	<b>\$ 0.00</b>	<b>\$ 113,506.24</b>
61000 Repair & Maintenance		1,039.34	1,039.34
62000 Safety & Security	204.50	336.77	541.67
63000 Utilities			0.00
63100 Electric	1,276.90	2,979.42	4,256.32
63200 Internet	228.89	552.85	781.74
63300 Telephone	489.86	1,188.38	1,678.24
63400 Trash Service		445.86	445.86
63500 Water Softener		311.74	311.74
<b>Total 63000 Utilities</b>	<b>\$ 1,995.65</b>	<b>\$ 5,478.28</b>	<b>\$ 7,473.90</b>
<b>Total 50000 EXPENDITURES</b>	<b>\$ 115,686.47</b>	<b>\$ 330,042.91</b>	<b>\$ 445,729.38</b>
Payroll Expenses			0.00
Company Contributions			0.00
Health Insurance		7,911.17	7,911.17
<b>Total Company Contributions</b>	<b>\$ 0.00</b>	<b>\$ 7,911.17</b>	<b>\$ 7,911.17</b>
Taxes		275.65	275.65
<b>Total Payroll Expenses</b>	<b>\$ 0.00</b>	<b>\$ 8,186.82</b>	<b>\$ 8,186.82</b>
Reimbursements		904.59	904.59
Expenditures			0.00
Employee Salaries			0.00
Care & Education Aids		0.00	0.00
<b>Total Employee Salaries</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Total Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Total Expenditures</b>	<b>\$ 115,686.47</b>	<b>\$ 339,134.32</b>	<b>\$ 454,820.79</b>
<b>Net Operating Revenue</b>	<b>\$ 15,983.53</b>	<b>-\$ 25,316.24</b>	<b>-\$ 9,332.71</b>
<b>Net Revenue</b>	<b>\$ 15,983.53</b>	<b>-\$ 25,316.24</b>	<b>-\$ 9,332.71</b>

**CHILDREN'S LEARNING CENTER**  
**Statement of Cash Flows**  
January - December 2018

	First Steps	Step Ahead	Not Specified	TOTAL
<b>OPERATING ACTIVITIES</b>				
Net Revenue	26,419.18	-25,316.24	-10,435.65	-9,332.71
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				0.00
Accounts Receivable (A/R)			-206.00	-206.00
Cash Advance		-700.00		-700.00
Repayment: Cash Advance Repayment			700.00	700.00
Accounts Payable (A/P)			0.00	0.00
21000 CBOLO MasterCard -8027		-12,121.69	12,397.38	275.69
21200 Kroger-DS1634 CLC		-16,499.97	15,899.88	-600.09
22100 Payroll Liabilities: Anthem			182.65	182.65
22200 Payroll Liabilities: Childcare Tuition			960.00	960.00
22300 Payroll Liabilities: Federal Taxes (941/944)			82.89	82.89
22400 Payroll Liabilities: MO Income Tax			-404.00	-404.00
22500 Payroll Liabilities: MO Unemployment Tax			-17.67	-17.67
Direct Deposit Payable			0.00	0.00
Payroll Liabilities: Affac			5,307.29	5,307.29
Payroll Liabilities: Allera			5,758.01	5,758.01
Payroll Liabilities: US Department of Education			505.20	505.20
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	\$ 0.00	-\$ 29,321.66	\$ 41,165.63	\$ 11,843.97
Net cash provided by operating activities	\$ 26,419.18	-\$ 54,637.90	\$ 30,729.98	\$ 2,511.26
Net cash increase for period	\$ 26,419.18	-\$ 54,637.90	\$ 30,729.98	\$ 2,511.26
Cash at beginning of period			26,388.47	26,388.47
Cash at end of period	\$ 26,419.18	-\$ 54,637.90	\$ 57,118.45	\$ 28,899.73

**CHILDREN'S LEARNING CENTER**  
**Statement of Financial Position**  
As of December 31, 2018

Jan - Dec 2018

ASSETS	Jan - Dec 2018
Current Assets	
Bank Accounts	
11000 CBOLO Checking	28,899.73
Total Bank Accounts	\$ 28,899.73
Accounts Receivable	
Accounts Receivable (A/R)	1,202.75
Total Accounts Receivable	\$ 1,202.75
Other Current Assets	
14000 Undeposited Funds	0.00
Cash Advance	700.00
Prepaid Expenses	7,971.74
Repayment	
Cash Advance Repayment	-700.00
Total Repayment	-\$ 700.00
Total Other Current Assets	\$ 7,971.74
Total Current Assets	\$ 38,074.22
TOTAL ASSETS	\$ 38,074.22
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$ 0.00
Credit Cards	
21000 CBOLO MasterCard - 8027	1,242.29
21200 Kroger-DS1634 CLC	321.62
Total Credit Cards	\$ 1,563.91
Other Current Liabilities	
22000 Payroll Liabilities	
22100 Anthem	2,191.63
22200 Childcare Tuition	3,141.44
22300 Federal Taxes (941/944)	-6,439.76
22400 MO Income Tax	-2,784.48
22500 MO Unemployment Tax	-790.96
22600 Primevest Financial	448.19
Aflac	5,907.29
Allera	5,758.01
Health Care (United HealthCare)	776.25
US Department of Education	778.85
Total 22000 Payroll Liabilities	\$ 8,386.46
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$ 8,386.46
Total Current Liabilities	\$ 9,950.37
Total Liabilities	\$ 9,950.37
Equity	
30000 Opening Balance Equity	13,816.12
Retained Earnings	23,640.44
Net Revenue	-9,332.71
Total Equity	\$ 28,123.85
TOTAL LIABILITIES AND EQUITY	\$ 38,074.22

**CHILDREN'S LEARNING CENTER**  
**Accounts Receivable YTD by Class**  
 January - December 2018

	Date	Transaction Type	Num	Department	Class	Amount	Balance
Step Ahead	05/01/2018	Pledge	1906		Step Ahead	25.00	25.00
	05/01/2018	Pledge	1906		Step Ahead	70.00	95.00
	05/01/2018	Pledge	1906		Step Ahead	5.00	100.00
	06/01/2018	Pledge	1914		Step Ahead	70.00	170.00
	06/01/2018	Pledge	1914		Step Ahead	25.00	195.00
	06/01/2018	Pledge	1914		Step Ahead	5.00	200.00
	06/11/2018	Pledge	1917		Step Ahead	130.00	330.00
	07/01/2018	Pledge	1923		Step Ahead	100.00	430.00
	07/01/2018	Pledge	1923		Step Ahead	25.00	455.00
	07/01/2018	Pledge	1923		Step Ahead	5.00	460.00
	09/01/2018	Pledge	1942		Step Ahead	25.00	485.00
	09/01/2018	Pledge	1942		Step Ahead	210.00	695.00
	09/01/2018	Pledge	1942		Step Ahead	5.00	700.00
	10/01/2018	Pledge	1959		Step Ahead	25.00	725.00
	10/01/2018	Pledge	1959		Step Ahead	330.00	1,055.00
	10/01/2018	Pledge	1959		Step Ahead	5.00	1,060.00
	12/04/2018	Pledge	1983		Step Ahead	183.75	1,243.75
	12/04/2018	Pledge	1983		Step Ahead	25.00	1,268.75
	12/04/2018	Pledge	1983		Step Ahead	5.00	1,273.75
	12/04/2018	Pledge	1985		Step Ahead	247.50	1,521.25
	12/04/2018	Pledge	1985		Step Ahead	25.00	1,546.25
	12/04/2018	Pledge	1985		Step Ahead	5.00	1,551.25
	12/04/2018	Pledge	1992		Step Ahead	25.00	1,576.25
	12/04/2018	Pledge	1992		Step Ahead	427.50	2,003.75
	12/04/2018	Pledge	1992		Step Ahead	5.00	2,008.75
<b>Total for Step Ahead</b>						<b>\$ 2,008.75</b>	

# **LAI Monthly Report**



## Monthly Financial Reports

Lake Area Industries, Inc.

**DECEMBER, 31 2018**

**Lake Area Industries, Inc.**  
**Balance Sheet Comparison**  
As of December 31st

	2018	2017
<b>ASSETS</b>		
<b>Current Assets</b>		
Total Bank Accounts	\$248,996	\$102,309
ACCOUNTS RECEIVABLE	\$71,472	\$75,668
Total Accounts Receivable	\$71,472	\$75,668
<b>Other Current Assets</b>		
ALLOWANCE FOR BAD DEBTS	\$0	(\$4,438)
Community Foundation of the Ozarks Agency Partner Account	\$1,000	
INVENTORY	\$13,814	\$10,406
PETTY CASH	\$150	\$150
Total Other Current Assets	\$14,964	\$6,118
<b>Total Current Assets</b>	<b>\$335,432</b>	<b>\$184,095</b>
<b>Fixed Assets</b>		
ACCUMULATED DEPRECIATION	(\$743,949)	(\$743,949)
AUTO AND TRUCK	\$135,854	\$135,854
BUILDING	\$377,261	\$377,261
DONATED EQUIPMENT	\$0	\$0
FURN & FIX ORIGINAL VALUE	\$19,284	\$19,284
GH RETAIL STORE	\$16,505	\$16,505
GREENHOUSE EQUIPMENT	\$10,341	\$10,341
GREENHOUSE FACILITY	\$145,872	\$145,872
GREENHOUSE FIXTURES	\$0	\$0
LAND	\$33,324	\$33,324
LAND IMPROVEMENT	\$25,502	\$25,502
MACHINERY & EQUIPMENT	\$228,826	\$228,826
OFFICE EQUIPMENT	\$11,563	\$11,563
SHREDDING BUILDING	\$0	\$0
SHREDDING EQUIPMENT	\$45,572	\$45,572
<b>Total Fixed Assets</b>	<b>\$305,954</b>	<b>\$305,954</b>
<b>Other Assets</b>		
CURRENT CAPITAL IMPROVEMENT	\$79,279	\$0
SALES TAX BOND	\$1,060	\$1,060
UTILITY DEPOSITS	\$554	\$845
<b>Total Other Assets</b>	<b>\$80,893</b>	<b>\$1,905</b>
<b>TOTAL ASSETS</b>	<b>\$722,279</b>	<b>\$491,954</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Total Accounts Payable	\$3,080	\$4,686
Total Credit Cards	\$0	\$1,707
<b>Other Current Liabilities</b>		
ACCRUED WAGES	\$0	\$5,133
AFLAC DEDUCTIONS PAYABLE	\$27	\$0
Gift Certificate Payable	\$113	\$145
Missouri Department of Revenue Payable	\$9	\$0
OAK STAR BANK LOAN-4096	\$16,439	\$86,310
SALES TAX PAYABLE	\$72	\$0
Total Other Current Liabilities	\$16,660	\$91,588
<b>Total Current Liabilities</b>	<b>\$19,741</b>	<b>\$97,982</b>
<b>Total Liabilities</b>	<b>\$19,741</b>	<b>\$97,982</b>
<b>Equity</b>		
Unrestricted Net Assets	\$393,973	\$316,060
Net Income	\$308,566	\$77,913
Total Equity	\$702,539	\$393,973
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$722,279</b>	<b>\$491,954</b>



**Lake Area Industries, Inc.**  
**Profit and Loss**  
December 2018

	Dec 2018	YTD
Income		
CONTRACT PACKAGING	37,802	374,132
FOAM RECYCLING		457
GREENHOUSE SALES		50,970
SECURE DOCUMENT SHREDDING	1,305	32,837
Total Income	39,107	458,397
Cost of Goods Sold		
CONTRACT LABOR		7,114
Cost of Goods Sold	3,758	35,327
GG PLANTS & SUPPLIES		30,640
SHIPPING AND DELIVERY	107	2,667
WAGES - TEMPORARY WORKERS		24,619
WAGES-EMPLOYEES	25,374	267,939
Total Cost of Goods Sold	29,238	368,306
Gross Profit	9,868	90,091
Expenses		
ACCTG. & AUDIT FEES		8,410
ALL OTHER EXPENSES	6,437	19,431
BAD DEBT EXPENSE		(4,438)
Bus Fare	100	1,804
CASH OVER/SHORT		(107)
EQUIP. PURCHASES & MAINTENANCE	1,974	31,884
INSURANCE	1,361	16,184
NON MANUFACTURING SUPPLIES		410
PAYROLL	24,061	183,901
PAYROLL EXP & BENEFITS	7,256	72,729
PROFESSIONAL SERVICES	1,210	15,086
SALES TAX		(60)
UTILITIES	2,085	20,816
Total Expenses	44,484	366,050
Net Operating Income	(34,616)	(275,959)
Other Income		
Gain/Loss on Disposal of Assets		14,990
INTEREST INCOME	140	558
OTHER CONTRIBUTIONS	685	22,258
SB-40 REVENUE	29,995	308,996
STATE AID	19,157	237,723
Total Other Income	49,976	584,525
Other Expenses		
ALLOCATION NON OPERATING EXPENSES	0	0
Total Other Expenses	0	0
Net Other Income	49,976	584,525
Net Income	15,360	308,566

**Lake Area Industries, Inc.**  
**Budget vs. Actuals**

	Dec 2018			YTD		
	Actual	Budget	over Budget	Actual	Budget	over Budget
<b>Income</b>						
CONTRACT PACKAGING	\$37,802	\$30,803	\$6,999	\$374,132	\$429,988	(\$55,856)
FOAM RECYCLING		\$417	(\$417)	\$457	\$5,004	(\$4,547)
GREENHOUSE SALES		\$0	\$0	\$50,970	\$55,654	(\$4,683)
SECURE DOCUMENT SHREDDING	\$1,305	\$2,400	(\$1,095)	\$32,837	\$28,800	\$4,037
<b>Total Income</b>	<b>\$39,107</b>	<b>\$33,620</b>	<b>\$5,487</b>	<b>\$458,397</b>	<b>\$519,446</b>	<b>(\$61,049)</b>
<b>Cost of Goods Sold</b>						
CONTRACT LABOR			\$0	\$7,114	\$0	\$7,114
Cost of Goods Sold	\$3,758	\$3,200	\$558	\$35,327	\$38,400	(\$3,073)
GG PLANTS & SUPPLIES		\$0	\$0	\$30,640	\$33,216	(\$2,576)
SHIPPING AND DELIVERY	\$107	\$115	(\$8)	\$2,667	\$3,754	(\$1,088)
WAGES - TEMPORARY WORKERS		\$7,300	(\$7,300)	\$24,619	\$87,600	(\$62,981)
WAGES-EMPLOYEES	\$25,374	\$21,417	\$3,957	\$267,939	\$261,908	\$6,031
<b>Total Cost of Goods Sold</b>	<b>\$29,238</b>	<b>\$32,032</b>	<b>(\$2,794)</b>	<b>\$368,306</b>	<b>\$424,878</b>	<b>(\$56,573)</b>
<b>Gross Profit</b>	<b>\$9,868</b>	<b>\$1,588</b>	<b>\$8,280</b>	<b>\$90,091</b>	<b>\$94,567</b>	<b>(\$4,476)</b>
<b>Expenses</b>						
ACCTG. & AUDIT FEES		\$0	\$0	\$8,410	\$8,185	\$225
ALL OTHER EXPENSES	\$6,437	\$4,850	\$1,587	\$19,431	\$60,482	(\$41,051)
BAD DEBT EXPENSE			\$0	(\$4,438)	\$0	(\$4,438)
Bus Fare	\$100		\$100	\$1,804	\$0	\$1,804
CASH OVER/SHORT			\$0	(\$107)	\$0	(\$107)
EQUIP. PURCHASES & MAINTENANCE	\$1,974	\$4,295	(\$2,321)	\$31,884	\$52,487	(\$20,602)
INSURANCE	\$1,361	\$1,530	(\$169)	\$16,184	\$16,760	(\$576)
NON MANUFACTURING SUPPLIES			\$0	\$410	\$0	\$410
PAYROLL	\$24,061	\$20,090	\$3,971	\$183,901	\$245,879	(\$61,978)
PAYROLL EXP & BENEFITS	\$7,256	\$8,278	(\$1,022)	\$72,729	\$99,961	(\$27,232)
PROFESSIONAL SERVICES	\$1,210	\$3,315	(\$2,105)	\$15,086	\$40,415	(\$25,330)
SALES TAX			\$0	(\$60)	\$0	(\$60)
UTILITIES	\$2,085	\$1,886	\$199	\$20,816	\$22,632	(\$1,816)
<b>Total Expenses</b>	<b>\$44,484</b>	<b>\$44,244</b>	<b>\$240</b>	<b>\$366,050</b>	<b>\$546,801</b>	<b>(\$180,751)</b>
<b>Net Operating Income</b>	<b>(\$34,616)</b>	<b>(\$42,656)</b>	<b>\$8,040</b>	<b>(\$275,959)</b>	<b>(\$452,234)</b>	<b>\$176,275</b>
<b>Other Income</b>						
Gain/Loss on Disposal of Assets			\$0	\$14,990	\$0	\$14,990
INTEREST INCOME	\$140	\$6	\$134	\$558	\$72	\$486
OTHER CONTRIBUTIONS	\$685		\$685	\$22,258	\$0	\$22,258
SB-40 REVENUE	\$29,995	\$16,289	\$13,705	\$308,996	\$195,472	\$113,524
STATE AID	\$19,157	\$16,836	\$2,321	\$237,723	\$206,241	\$31,482
<b>Total Other Income</b>	<b>\$49,976</b>	<b>\$33,131</b>	<b>\$16,844</b>	<b>\$584,525</b>	<b>\$401,785</b>	<b>\$182,740</b>
<b>Other Expenses</b>						
ALLOCATION NON OPERATING EXPENSES	\$0	(\$0)	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Other Income</b>	<b>\$49,976</b>	<b>\$33,131</b>	<b>\$16,844</b>	<b>\$584,525</b>	<b>\$401,785</b>	<b>\$182,740</b>
<b>Net Income</b>	<b>\$15,360</b>	<b>(\$9,525)</b>	<b>\$24,885</b>	<b>\$308,566</b>	<b>(\$50,449)</b>	<b>\$359,015</b>

**Lake Area Industries, Inc.**  
**Statement of Cash Flows**

December 2018

<b>OPERATING ACTIVITIES</b>	
Net Income	\$15,360
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	(\$3,713)
INVENTORY:RAW MATERIAL INVENTORY	\$3,257
PETTY CASH	(\$19)
Accounts Payable	(\$10,002)
CBOLO CC - 5203 Lillie	(\$238)
CBOLO CC - 5229 Kevin	(\$405)
CBOLO CC - 5237 Natalie	(\$475)
AFLAC DEDUCTIONS PAYABLE	\$0
OAK STAR BANK LOAN-4096	(\$6,200)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(\$17,795)
Net cash provided by operating activities	(\$2,435)
<b>INVESTING ACTIVITIES</b>	
CURRENT CAPITAL IMPROVEMENT	(\$6,099)
Net cash provided by investing activities	(\$6,099)
Net cash increase for period	(\$8,534)
Cash at beginning of period	\$257,530
Cash at end of period	\$248,996

**Lake Area Industries, Inc.**  
**A/R Aging Summary**

As of December 31, 2018

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
<b>TOTAL</b>	\$43,024	\$28,202	-\$ 314	\$ 0	\$ 560	\$71,472

**Lake Area Industries, Inc.**  
**A/P Aging Summary**

As of December 31, 2018

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
<b>TOTAL</b>	\$ 1,486	\$1,617	\$ 0	\$ 0	-\$ 23	\$3,080

**Lake Area Industries, Inc.**  
**Statement of Cash Flows**  
January - December 2018

<b>OPERATING ACTIVITIES</b>	
Net Income	\$308,566
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	\$4,196
ALLOWANCE FOR BAD DEBTS	(\$4,438)
Community Foundation of the Ozarks Agency Partner Account	(\$1,000)
GIFTED GARDEN CASH: DRAWER CASH - GG	\$0
GIFTED GARDEN CASH: SAFE CASH - GG	\$0
INVENTORY: GG PLANT & SUPPLIES INVEN	\$17
INVENTORY: RAW MATERIAL INVENTORY	(\$3,425)
PETTY CASH	\$0
Accounts Payable	(\$1,606)
CBOLO CC - 5203 Lillie	(\$48)
CBOLO CC - 5229 Kevin	(\$492)
CBOLO CC - 5237 Natalie	(\$1,167)
ACCRUED WAGES	(\$5,133)
AFLAC DEDUCTIONS PAYABLE	\$27
Gift Certificate Payable	(\$32)
Missouri Department of Revenue Payable	\$9
OAK STAR BANK LOAN-4096	(\$69,871)
SALES TAX PAYABLE	\$72
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(\$82,891)
Net cash provided by operating activities	\$225,675
<b>INVESTING ACTIVITIES</b>	
ACCUMULATED DEPRECIATION	\$0
GREENHOUSE EQUIPMENT	\$0
GREENHOUSE FACILITY	\$0
CURRENT CAPITAL IMPROVEMENT	(\$79,279)
UTILITY DEPOSITS	\$291
Net cash provided by investing activities	(\$78,988)
Net cash increase for period	\$146,686
Cash at beginning of period	\$102,309
Cash at end of period	\$248,996

# Support Coordination Report

December 2018

# Client Caseloads

- Number of Caseloads as of December 31<sup>st</sup>, 2018: 352
- Budgeted Number of Caseloads: 320
- Pending Number of New Intakes: 5
- Medicaid Eligibility: 85.51%

## Caseload Counts

Rachel Baskerville - 9  
Cynthia Brown - 38  
Lori Cornwell - 33  
Linda Gifford - 35  
Ryan Johnson - 36  
Jennifer Lyons - 33  
Annie Meyer – 32  
Lisa Patrick – 37  
Mary Petersen – 39  
Jami Weisenborn - 33  
Nicole Whittle - 27

**CARF Report  
Medicaid Eligible  
Clients**

# Outcome Measurement Report



## TCM 2018

### [Consumer Forms \(My support Coordinator made a difference in my life \(1\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	63	2	4	96.92 %
<b>Total</b>	63	2	4	96.92 %
<b>Goal</b>				<b>80 %</b>

### [Consumer Forms \(I received information about exploitation, personal protection and risk reduction \(2\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	69	0	1	100.00 %
<b>Total</b>	69	0	1	100.00 %
<b>Goal</b>				<b>100 %</b>

### [TCM: % of the time new consumers will be contacted by their Support Coordinator \(SC\) within 5 business days of their eligibility determination \(3\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
Targeted Case Management	17	1	0	94.44 %
<b>Total</b>	17	1	0	94.44 %
<b>Goal</b>				<b>100 %</b>

### [TCM: Planning meeting is held within 30 days of eligibility date \(4\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
Targeted Case Management	17	1	0	94.44 %
<b>Total</b>	17	1	0	94.44 %
<b>Goal</b>				<b>100 %</b>



# Outcome Measurement Report



[TCM: All ISPs will be submitted to RRO/guardian 21 days prior to implementation date \(5\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
Targeted Case Management	99	95	0	51.03 %
<b>Total</b>	99	95	0	51.03 %
<b>Goal</b>				<b>95 %</b>

[TCM: % of Quarterly Reports met \(6\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	291	127	0	69.62 %
<b>Total</b>	291	127	0	69.62 %
<b>Goal</b>				<b>95 %</b>

[Consumer Forms \(TCM: % of individuals that stated "My Support Coordinator is available throughout the year when needed" \(7\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	67	1	2	98.53 %
<b>Total</b>	67	1	2	98.53 %
<b>Goal</b>				<b>90 %</b>

[Consumer Forms \(Support Coordinators see their clients frequently enough \(8\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	65	1	2	98.48 %
<b>Total</b>	65	1	2	98.48 %
<b>Goal</b>				<b>90 %</b>

# Outcome Measurement Report



[Consumer Forms \(I am satisfied with the services provided by my Support Coordinator and agency staff \(9\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	69	0	1	100.00 %
<b>Total</b>	69	0	1	100.00 %
<b>Goal</b>				<b>90 %</b>

[Consumer Forms \(I contributed to the development of my plan \(10\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
Targeted Case Management	63	1	3	98.44 %
<b>Total</b>	63	1	3	98.44 %
<b>Goal</b>				<b>100 %</b>

[TCM: CCDDR will have an annual review of administrative policies and plans. \(11\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
Targeted Case Management	0	0	0	-
<b>Total</b>	0	0	0	-
<b>Goal</b>				<b>100 %</b>

**CARF Report**  
**Medicaid Ineligible**  
**Clients**

# Outcome Measurement Report



## TCM 2018

### [Consumer Forms \(My support Coordinator made a difference in my life \(1\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	3	0	1	100.00 %
<b>Total</b>	3	0	1	100.00 %
<b>Goal</b>				<b>80 %</b>

### [Consumer Forms \(I received information about exploitation, personal protection and risk reduction \(2\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	4	0	0	100.00 %
<b>Total</b>	4	0	0	100.00 %
<b>Goal</b>				<b>100 %</b>

### [TCM: % of the time new consumers will be contacted by their Support Coordinator \(SC\) within 5 business days of their eligibility determination \(3\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
CCDDR	8	0	0	100.00 %
<b>Total</b>	8	0	0	100.00 %
<b>Goal</b>				<b>100 %</b>

### [TCM: Planning meeting is held within 30 days of eligibility date \(4\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
CCDDR	8	0	0	100.00 %
<b>Total</b>	8	0	0	100.00 %
<b>Goal</b>				<b>100 %</b>

# Outcome Measurement Report



[TCM: All ISPs will be submitted to RRO/guardian 21 days prior to implementation date \(5\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters:

	Yes	No	NA	Percentage
CCDDR	10	16	0	38.46 %
<b>Total</b>	10	16	0	38.46 %
<b>Goal</b>				<b>95 %</b>

[TCM: % of Quarterly Reports met \(6\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	48	12	0	80.00 %
<b>Total</b>	48	12	0	80.00 %
<b>Goal</b>				<b>95 %</b>

[Consumer Forms \(TCM: % of individuals that stated "My Support Coordinator is available throughout the year when needed" \(7\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	4	0	0	100.00 %
<b>Total</b>	4	0	0	100.00 %
<b>Goal</b>				<b>90 %</b>

[Consumer Forms \(Support Coordinators see their clients frequently enough \(8\)\)](#)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	4	0	0	100.00 %
<b>Total</b>	4	0	0	100.00 %
<b>Goal</b>				<b>90 %</b>

## Outcome Measurement Report



### Consumer Forms (I am satisfied with the services provided by my Support Coordinator and agency staff (9))

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	4	0	0	100.00 %
<b>Total</b>	4	0	0	100.00 %
<b>Goal</b>				<b>90 %</b>

### Consumer Forms (I contributed to the development of my plan (10))

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

Parameters: Age: 0 - 1000;

	Yes	No	NA	Percentage
CCDDR	4	0	0	100.00 %
<b>Total</b>	4	0	0	100.00 %
<b>Goal</b>				<b>100 %</b>

### TCM: CCDDR will have an annual review of administrative policies and plans. (11)

For Services: Case Closure, Case Transition/Transfer, Documentation, Linking Resources, Planning Supports, Quarterly Review of Progress on ISPs, Service Monitoring/Quality Enhancement, Transfer of case responsibility

For Events:

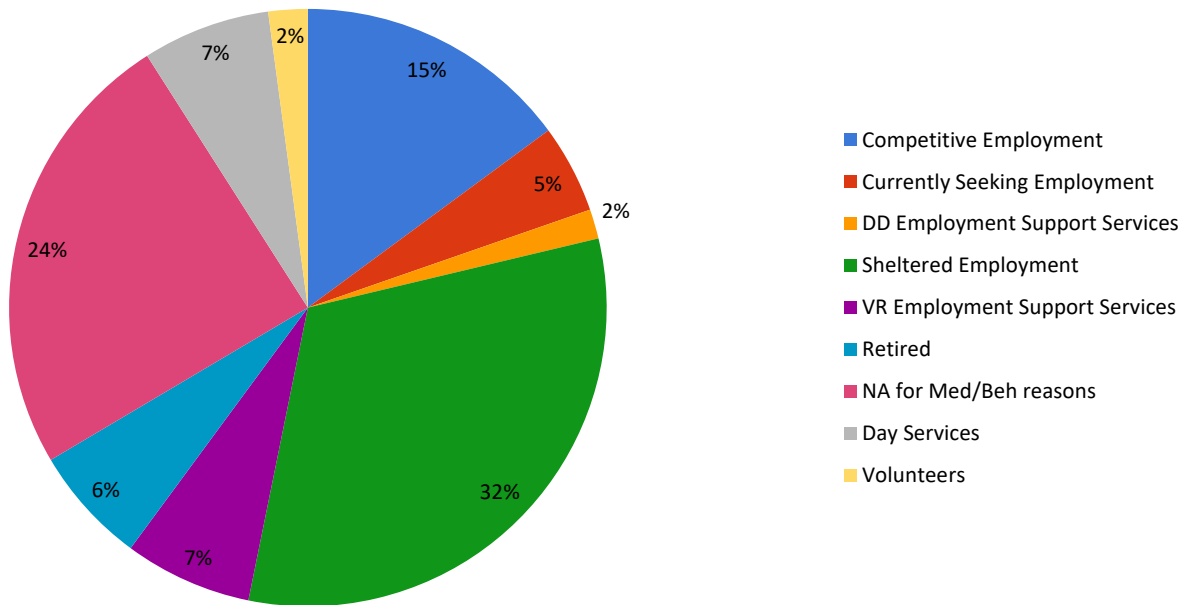
Parameters:

	Yes	No	NA	Percentage
CCDDR	0	0	0	-
<b>Total</b>	0	0	0	-
<b>Goal</b>				<b>100 %</b>

# **Employment Report**

SC name	Competitive Employment	Currently Seeking Employment	DD Employment Support Services	Sheltered Employment	VR Employment Support Services	Retired	NA for Med/Beh reasons	Day Services	Volunteers
<b>Agency Adults</b>	28	9	3	60	13	12	46	13	4
Baskerville	3	2	3	3	1	1	3	1	0
Brown	3	1	0	3	2	1	3	1	0
Lyon	2	0	0	9	0	2	4	3	1
Cornwell	4	0	0	6	2	0	7	3	0
Gifford	6	1	0	1	1	1	1	0	0
Patrick	3	0	0	8	1	1	7	0	0
Peterson	1	1	0	8	1	0	2	3	0
Johnson	2	1	0	7	3	2	5	0	2
Weisenborn	1	2	0	3	0	3	1	0	0
Meyer	2	0	0	12	0	1	13	1	1
Whittle	1	1	0	0	2	0	0	1	0

**CCDDR Adults employment status as of 12/31/2018**

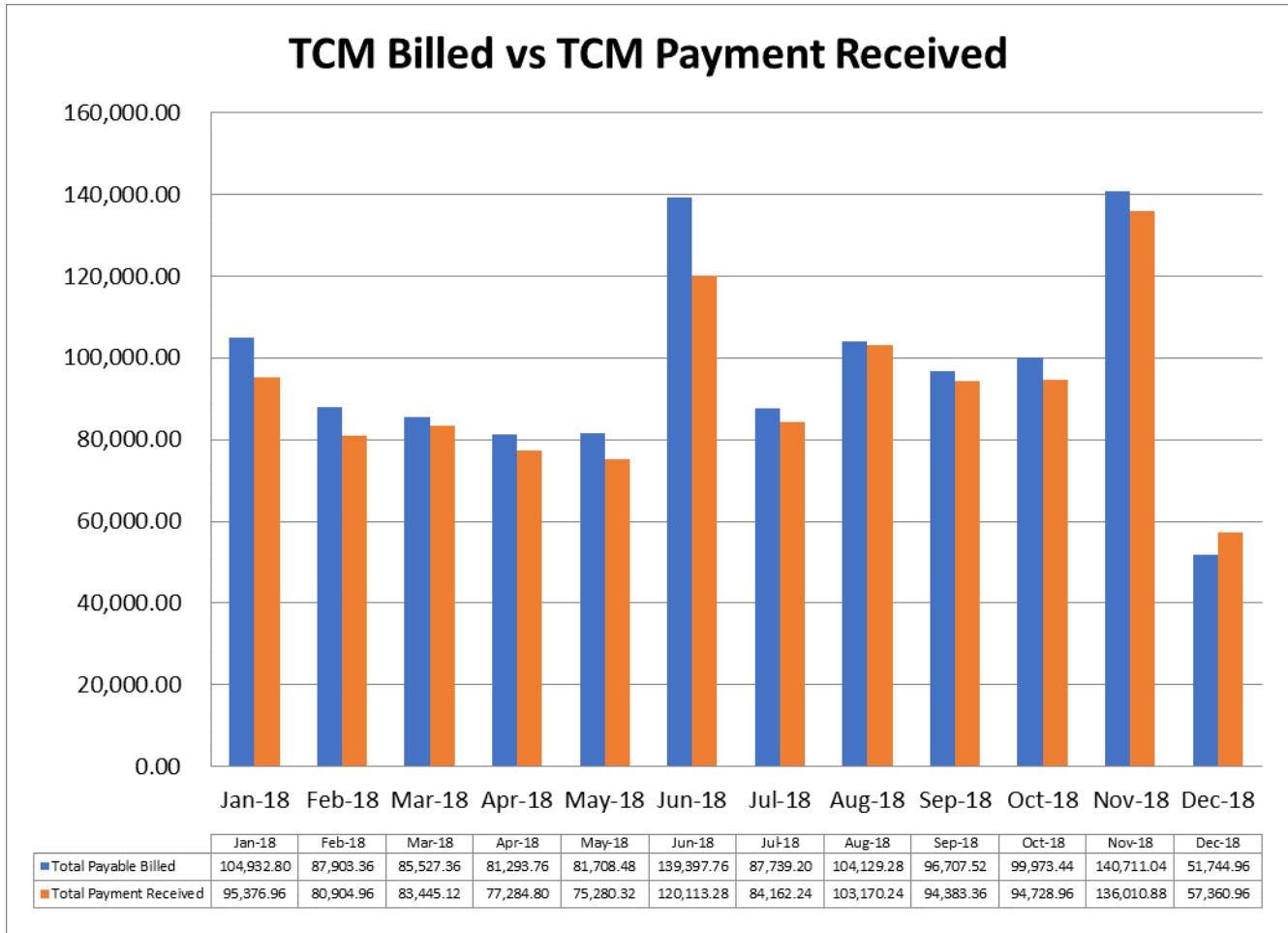




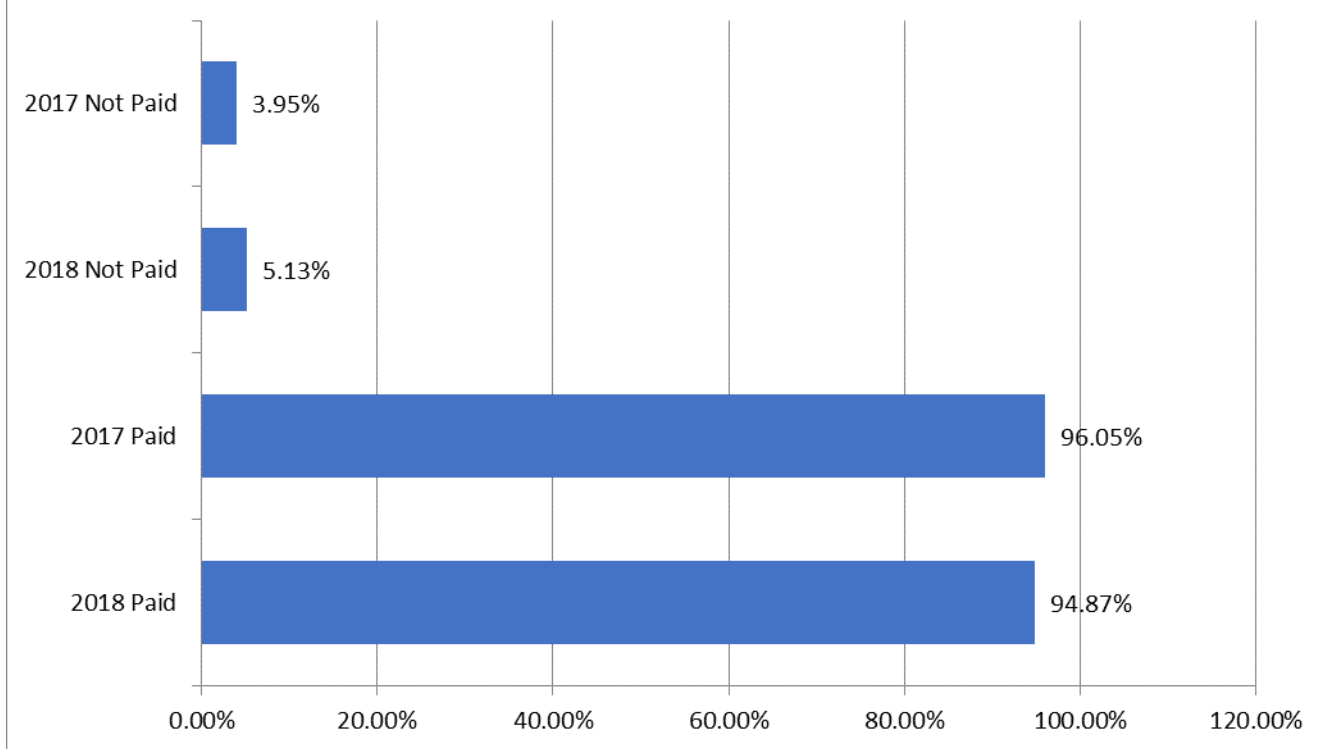
Agency Economic  
Report  
(Unaudited)

December 2018

## Targeted Case Management Income



### 2018 vs 2017 Percentage Comparison Medicaid Billed vs Medicaid Paid



## Budget vs. Actuals: FY 2018 - FY18 P&L Departments

December 2018

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
<b>Income</b>						
<b>4000 SB 40 Tax Income</b>	3,126	200	2,926			0
<b>4500 Services Income</b>			0	56,821	92,308	(35,487)
<b>Total Income</b>	<b>3,126</b>	<b>200</b>	<b>2,926</b>	<b>56,821</b>	<b>92,308</b>	<b>(35,487)</b>
<b>Gross Profit</b>	<b>3,126</b>	<b>200</b>	<b>2,926</b>	<b>56,821</b>	<b>92,308</b>	<b>(35,487)</b>
<b>Expenses</b>						
<b>5000 Payroll &amp; Benefits</b>			0	79,788	79,501	287
<b>5100 Repairs &amp; Maintenance</b>			0	29	1,632	(1,603)
<b>5500 Contracted Business Services</b>			0	4,655	5,362	(707)
<b>5600 Presentations/Public Meetings</b>			0	502	7,275	(6,773)
<b>5700 Office Expenses</b>			0	1,647	2,925	(1,278)
<b>5800 Other General &amp; Administrative</b>		800	(800)	5,073	5,208	(135)
<b>5900 Utilities</b>			0	1,059	1,600	(541)
<b>6100 Insurance</b>			0	1,290	2,094	(804)
<b>6700 Partnership for Hope</b>	4,804	4,645	159			0
<b>6900 Direct Services</b>	(1,408)	9,608	(11,016)			0
<b>7100 Housing Programs</b>	10,045	13,468	(3,423)			0
<b>7200 CLC</b>	16,323	13,454	2,869			0
<b>7300 Sheltered Employment Programs</b>	29,522	21,889	7,633			0
<b>7500 Community Employment Programs</b>		600	(600)			0
<b>7900 Special/Additional Needs</b>	7,848	8,864	(1,016)			0
<b>Total Expenses</b>	<b>67,134</b>	<b>73,328</b>	<b>(6,194)</b>	<b>94,042</b>	<b>105,597</b>	<b>(11,555)</b>
<b>Net Operating Income</b>	<b>(64,007)</b>	<b>(73,128)</b>	<b>9,121</b>	<b>(37,221)</b>	<b>(13,289)</b>	<b>(23,932)</b>
<b>Other Expenses</b>						
<b>8500 Depreciation</b>			0	2,610	2,800	(190)
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,610</b>	<b>2,800</b>	<b>(190)</b>
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,610)</b>	<b>(2,800)</b>	<b>190</b>
<b>Net Income</b>	<b>(64,007)</b>	<b>(73,128)</b>	<b>9,121</b>	<b>(39,830)</b>	<b>(16,089)</b>	<b>(23,741)</b>

### Budget Variance Report

Total Income: During December of 2018, SB 40 Tax Revenues were slightly higher than projected, and Services Program income was lower than budgeted. CCDDR recently filled one Support Coordinator vacancy and added a new Support Coordination due to caseload growth. The addition of 2 new Support Coordinators has improved billing the second half of the year; therefore, one billing period budgeted for 2018 was not billed until January of 2019.

Total Expenses: During December of 2018, overall SB 40 Tax program expenses were lower than budgeted expectations. Sheltered Employment expenses were higher than budgeted because LAI contracts are producing higher than anticipated workflow, and CLC services provided have greatly increased the second half of this year as well. Services Program expenses were lower than budgeted expectations in all categories except Payroll & Benefits. Although not budgeted, CCDDR hired a new Support Coordinator the second half of this year to accommodate caseload growth, which accounts for the overage.

# Budget vs. Actuals: FY 2018 - FY18 P&L Departments

January - December 2018

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
<b>Income</b>						
<b>4000 SB 40 Tax Income</b>	952,162	936,646	15,516			0
<b>4500 Services Income</b>			0	1,242,037	1,211,001	31,036
<b>Total Income</b>	<b>952,162</b>	<b>936,646</b>	<b>15,516</b>	<b>1,242,037</b>	<b>1,211,001</b>	<b>31,036</b>
<b>Gross Profit</b>	<b>952,162</b>	<b>936,646</b>	<b>15,516</b>	<b>1,242,037</b>	<b>1,211,001</b>	<b>31,036</b>
<b>Expenses</b>						
<b>5000 Payroll &amp; Benefits</b>			0	989,760	999,506	(9,746)
<b>5100 Repairs &amp; Maintenance</b>			0	14,857	19,650	(4,793)
<b>5500 Contracted Business Services</b>			0	67,823	75,153	(7,330)
<b>5600 Presentations/Public Meetings</b>			0	6,538	12,896	(6,358)
<b>5700 Office Expenses</b>			0	33,479	35,100	(1,621)
<b>5800 Other General &amp; Administrative</b>	4,488	9,600	(5,112)	29,264	32,596	(3,332)
<b>5900 Utilities</b>			0	13,786	19,200	(5,414)
<b>6100 Insurance</b>			0	15,477	16,900	(1,423)
<b>6700 Partnership for Hope</b>	38,368	47,690	(9,322)			0
<b>6900 Direct Services</b>	135,613	179,988	(44,375)			0
<b>7100 Housing Programs</b>	120,725	161,625	(40,900)			0
<b>7200 CLC</b>	185,011	161,503	23,508			0
<b>7300 Sheltered Employment Programs</b>	246,153	262,672	(16,519)			0
<b>7500 Community Employment Programs</b>	82	7,200	(7,118)			0
<b>7900 Special/Additional Needs</b>	105,647	106,368	(721)			0
<b>Total Expenses</b>	<b>836,087</b>	<b>936,646</b>	<b>(100,559)</b>	<b>1,170,984</b>	<b>1,211,001</b>	<b>(40,017)</b>
<b>Net Operating Income</b>	<b>116,076</b>	<b>0</b>	<b>116,076</b>	<b>71,054</b>	<b>0</b>	<b>71,054</b>
<b>Other Expenses</b>						
<b>8500 Depreciation</b>			0	31,620	33,600	(1,980)
<b>Reconciliation Discrepancies</b>			0	0		0
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,620</b>	<b>33,600</b>	<b>(1,980)</b>
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(31,620)</b>	<b>(33,600)</b>	<b>1,980</b>
<b>Net Income</b>	<b>116,076</b>	<b>0</b>	<b>116,076</b>	<b>39,434</b>	<b>(33,600)</b>	<b>73,034</b>

## Budget Variance Report

Total Income: YTD SB 40 Tax Revenues are higher than projected, and Services Program income is higher than projected. Services Program billing was budgeted to occur twice in December of 2018; however, there was only one billing cycle. The additional billing cycle occurred in January of 2019; therefore, Services income will reflect the additional billing period in 2019. The differences in billing period adjustments did not negatively impact variances on the final YTD budgeted net income versus the actual net income at YE 2018.

Total Expenses: YTD overall SB 40 Tax program expenses were lower than budgeted expectations with variances (savings) in all categories except CLC. CLC services provided have greatly increased the second half of this year. Services Program expenses are lower than budgeted expectations in all categories.

# Balance Sheet

As of December 31, 2018

	SB 40 Tax	Services
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
<b>1000 Bank Accounts</b>		
<b>1005 SB 40 Tax Bank Accounts</b>		
1010 SB 40 Tax Account (County Tax Funds) - First Nat'l Bank	0	0
1015 SB 40 Tax Reserve Account (County Tax Funds) - Central Bank	229	
1020 SB 40 Tax Certificate of Deposit	0	
1025 SB 40 Tax - Bank of Sullivan	576,734	
1030 SB 40 Tax Reserve - Bank of Sullivan	0	
<b>Total 1005 SB 40 Tax Bank Accounts</b>	<b>576,963</b>	<b>0</b>
<b>1050 Services Bank Accounts</b>		
1055 Services Account - Oak Star Bank (Formerly 1st Nat'l Bank)	0	10,637
1060 Services Certificate of Deposit		0
1075 Services Account - Bank of Sullivan		206,980
<b>Total 1050 Services Bank Accounts</b>	<b>0</b>	<b>217,618</b>
<b>Total 1000 Bank Accounts</b>	<b>576,963</b>	<b>217,618</b>
<b>Total Bank Accounts</b>		
	<b>576,963</b>	<b>217,618</b>
<b>Accounts Receivable</b>		
<b>1200 Services</b>		
1210 Medicaid Direct Service		57,361
1215 Non-Medicaid Direct Service		22,671
<b>Total 1200 Services</b>	<b>0</b>	<b>80,032</b>
<b>1300 Property Taxes</b>		
1310 Property Tax Receivable	1,052,414	
1315 Allowance for Doubtful Accounts	(8,876)	
<b>Total 1300 Property Taxes</b>	<b>1,043,538</b>	<b>0</b>
1350 Allowance for Doubtful Accounts	0	
<b>Total Accounts Receivable</b>	<b>1,043,538</b>	<b>80,032</b>
<b>Other Current Assets</b>		
1389 BANK ERROR Claim Confirmations (A/R)	0	0
1399 TCM Remittance Advices (In-Transit Payments)	0	0
<b>1400 Other Current Assets</b>		
1410 Other Deposits	0	
1430 Deferred Outflows Related to Pensions		60,875
1435 Net Pension Asset (Liability)		(21,526)
<b>Total 1400 Other Current Assets</b>	<b>0</b>	<b>39,349</b>
<b>1450 Prepaid Expenses</b>		
1455 Prepaid-Insurance	0	20,740
<b>Total 1450 Prepaid Expenses</b>	<b>0</b>	<b>20,740</b>
<b>Total Other Current Assets</b>	<b>0</b>	<b>60,089</b>
<b>Total Current Assets</b>	<b>1,620,502</b>	<b>357,739</b>

<b>Fixed Assets</b>		
<b>1500 Fixed Assets</b>		
1510 100 Third Street Land		47,400
1511 Keystone Land		14,000
1520 100 Third Street Building		431,091
1521 Keystone		163,498
1525 Accumulated Depreciation - 100 Third Street		(145,978)
1526 Accumulated Depreciation - Keystone		(19,061)
1530 100 Third Street Remodeling		126,736
1531 Keystone Remodeling		94,987
1535 Acc Dep - Remodeling - 100 Third Street		(51,669)
1536 Acc Dep - Remodeling - Keystone		(6,282)
1540 Equipment		64,584
1545 Accumulated Depreciation - Equipment		(47,256)
1550 Vehicles		6,740
1555 Accumulated Depreciation - Vehicles		(6,740)
<b>Total 1500 Fixed Assets</b>	<b>0</b>	<b>672,049</b>
<b>Total Fixed Assets</b>	<b>0</b>	<b>672,049</b>
<b>TOTAL ASSETS</b>	<b>1,620,502</b>	<b>1,029,788</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
1900 Accounts Payable	11,423	13,631
<b>Total Accounts Payable</b>	<b>11,423</b>	<b>13,631</b>
<b>Other Current Liabilities</b>		
<b>2000 Current Liabilities</b>		
2005 Accrued Accounts Payable	0	0
2006 DMH Payable	0	
2007 Non-Medicaid Payable	22,671	
2010 Accrued Payroll Expense	0	0
2015 Accrued Compensated Absences	0	(841)
2025 Prepaid Services	0	
2030 Deposits	0	17
2050 Prepaid Tax Revenue	126,447	
2055 Deferred Inflows - Property Taxes	913,718	
2060 Payroll Tax Payable		0
2061 Federal W / H Tax Payable	0	2,074
2062 Social Security Tax Payable	0	1,628
2063 Medicare Tax Payable	0	400
2064 MO State W / H Tax Payable	0	2,044
<b>Total 2060 Payroll Tax Payable</b>	<b>0</b>	<b>6,146</b>
<b>2070 Payroll Clearing</b>		
2071 AFLAC Pre-tax W / H	0	1,226
2072 AFLAC Post-tax W / H	0	162
2073 Vision Insurance W / H	0	(103)
2074 Health Insurance W / H	0	28

2075 Dental Insurance W / H	0	(80)
2076 Savings W / H		(100)
2078 Misc W / H		(171)
2079 Other W / H		100
<b>Total 2070 Payroll Clearing</b>	<b>0</b>	<b>1,062</b>
<b>Total 2000 Current Liabilities</b>	<b>1,062,837</b>	<b>6,384</b>
<b>Total Other Current Liabilities</b>	<b>1,062,837</b>	<b>6,384</b>
<b>Total Current Liabilities</b>	<b>1,074,260</b>	<b>20,015</b>
<b>Total Liabilities</b>	<b>1,074,260</b>	<b>20,015</b>
<b>Equity</b>		
<b>3000 Restricted SB 40 Tax Fund Balances</b>		
3001 Operational	0	
3005 Operational Reserves	229,317	
3010 Transportation	5,487	
3015 New Programs	10,030	
3030 Special Needs	0	
3040 Sheltered Workshop	49,597	
3045 Traditional Medicaid Match	0	
3050 Partnership for Hope Match	4,601	
3055 Building/Remodeling/Expansion	0	
3065 Legal	0	
3070 TCM	0	
3075 Community Resource	0	
<b>Total 3000 Restricted SB 40 Tax Fund Balances</b>	<b>299,031</b>	<b>0</b>
<b>3500 Restricted Services Fund Balances</b>		
3501 Operational		0
3505 Operational Reserves		200,000
3510 Transportation		0
3515 New Programs		0
3530 Special Needs		0
3550 Partnership for Hope Match		0
3555 Building/Remodeling/Expansion		15,991
3560 Sponsorships		0
3565 Legal		6,166
3599 Other		664,862
<b>Total 3500 Restricted Services Fund Balances</b>	<b>0</b>	<b>887,020</b>
<b>3900 Unrestricted Fund Balances</b>	<b>53,633</b>	<b>(71,172)</b>
3950 Prior Period Adjustment	0	0
3999 Clearing Account	91,801	140,194
<b>Net Income</b>	<b>116,076</b>	<b>39,434</b>
<b>Total Equity</b>	<b>560,541</b>	<b>995,475</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,634,800</b>	<b>1,015,490</b>



# Statement of Cash Flows

December 2018

	SB 40 Tax	Services
<b>OPERATING ACTIVITIES</b>		
Net Income	(64,007)	(39,830)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		30,266
1215 Services:Non-Medicaid Direct Service		1,408
1455 Prepaid Expenses:Prepaid-Insurance		(15,171)
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		898
1526 Fixed Assets:Accumulated Depreciation - Keystone		341
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		528
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		386
1545 Fixed Assets:Accumulated Depreciation - Equipment		457
1900 Accounts Payable	11,323	12,945
2007 Current Liabilities:Non-Medicaid Payable	(1,408)	
2050 Current Liabilities:Prepaid Tax Revenue	126,447	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		1,978
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		1,701
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		398
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		2,081
2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H		(61)
2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H		(12)
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(5)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(36)
2076 Current Liabilities:Payroll Clearing:Savings W / H		0
2078 Current Liabilities:Payroll Clearing:Misc W / H		(171)
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>136,361</b>	<b>37,932</b>
<b>Net cash provided by operating activities</b>	<b>72,354</b>	<b>(1,899)</b>
<b>FINANCING ACTIVITIES</b>		
3040 Restricted SB 40 Tax Fund Balances:Sheltered Workshop	(20,848)	
<b>Net cash provided by financing activities</b>	<b>(20,848)</b>	<b>0</b>
<b>Net cash increase for period</b>	<b>51,506</b>	<b>(1,899)</b>
<b>Cash at beginning of period</b>	525,457	223,193
<b>Cash at end of period</b>	<b>576,963</b>	<b>221,294</b>

# Statement of Cash Flows

January - December 2018

	SB 40 Tax	Services
<b>OPERATING ACTIVITIES</b>		
Net Income	116,076	39,434
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(8,605)
1215 Services:Non-Medicaid Direct Service		(3,568)

1389 BANK ERROR Claim Confirmations (A/R)	0	0
1455 Prepaid Expenses:Prepaid-Insurance		(2,105)
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		10,777
1526 Fixed Assets:Accumulated Depreciation - Keystone		4,087
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		6,337
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		3,959
1545 Fixed Assets:Accumulated Depreciation - Equipment		3,647
1900 Accounts Payable	1,052	5,557
2007 Current Liabilities:Non-Medicaid Payable	3,568	
2015 Current Liabilities:Accrued Compensated Absences		(841)
2050 Current Liabilities:Prepaid Tax Revenue	(71,146)	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		1,978
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		1,701
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		398
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		(749)
2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H		793
2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H		152
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(22)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(21)
2076 Current Liabilities:Payroll Clearing:Savings W / H		0
2078 Current Liabilities:Payroll Clearing:Misc W / H		(480)
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>(66,526)</b>	<b>22,995</b>
<b>Net cash provided by operating activities</b>	<b>49,550</b>	<b>62,429</b>
<b>INVESTING ACTIVITIES</b>		
1531 Fixed Assets:Keystone Remodeling		(44,818)
1540 Fixed Assets:Equipment		(375)
<b>Net cash provided by investing activities</b>	<b>0</b>	<b>(45,193)</b>
<b>FINANCING ACTIVITIES</b>		
3005 Restricted SB 40 Tax Fund Balances:Operational Reserves	906	
3010 Restricted SB 40 Tax Fund Balances:Transportation	(27,804)	
3015 Restricted SB 40 Tax Fund Balances:New Programs	10,030	
3030 Restricted SB 40 Tax Fund Balances:Special Needs	(2,207)	
3040 Restricted SB 40 Tax Fund Balances:Sheltered Workshop	(102,009)	
3045 Restricted SB 40 Tax Fund Balances:Traditional Medicaid Match	(790)	
3050 Restricted SB 40 Tax Fund Balances:Partnership for Hope Match	649	
3555 Restricted Services Fund Balances:Building/Remodeling/Expansion		(27,687)
3565 Restricted Services Fund Balances:Legal		6,166
3900 Unrestricted Fund Balances	(73,835)	(16,481)
3999 Clearing Account		34,268
<b>Net cash provided by financing activities</b>	<b>(195,060)</b>	<b>(3,734)</b>
<b>Net cash increase for period</b>	<b>(145,511)</b>	<b>13,502</b>
<b>Cash at beginning of period</b>	<b>722,474</b>	<b>207,792</b>
<b>Cash at end of period</b>	<b>576,963</b>	<b>221,294</b>

# Check Detail

December 2018

1025 SB 40 Tax - Bank of Sullivan

Date	Transaction Type	Num	Name	Amount
12/07/2018	Bill Payment (Check)	5036	David A Schlenfort	(317.00)
12/07/2018	Bill Payment (Check)	5037	David A Schlenfort	(317.00)
12/14/2018	Bill Payment (Check)	5038	Childrens Learning Center	(16,323.03)
12/14/2018	Bill Payment (Check)	5039	Lake Area Industries	(16,466.34)
12/14/2018	Bill Payment (Check)	5040	Missouri Ozarks Community Action, Inc.	(475.00)
12/14/2018	Bill Payment (Check)	5041	Scotts Home Health Medical Supply	(140.00)
12/14/2018	Bill Payment (Check)	5042	MO HealthNet	(20.00)
12/14/2018	Bill Payment (Check)	5043	MO HealthNet	(40.00)
12/14/2018	Bill Payment (Check)	5044	DMH Local Tax Matching Fund	(4,803.76)
12/14/2018	Bill Payment (Check)	5045	MO HealthNet	(40.00)
12/14/2018	Bill Payment (Check)	5046	MO HealthNet	(152.00)
12/14/2018	Bill Payment (Check)	5047	MO HealthNet	(168.00)
12/14/2018	Bill Payment (Check)	5048	MO HealthNet	(233.00)
12/14/2018	Bill Payment (Check)	5049	MO HealthNet	(241.00)
12/14/2018	Bill Payment (Check)	5050	MO HealthNet	(292.00)
12/14/2018	Bill Payment (Check)	5051	MO HealthNet	(299.00)
12/14/2018	Bill Payment (Check)	5052	MO HealthNet	(436.00)
12/14/2018	Bill Payment (Check)	5053	MO HealthNet	(677.00)
12/14/2018	Bill Payment (Check)	5054	Brookview Apartments of Camden	(100.00)
12/14/2018	Bill Payment (Check)	5055	MO HealthNet	(194.00)
12/17/2018	Bill Payment (Check)	5056	Rodeway Inn	(199.00)
12/18/2018	Bill Payment (Check)	5057	Brookview Apartments of Camden	(100.00)
12/18/2018	Bill Payment (Check)	5058	Camden Manors, Inc.	(100.00)
12/18/2018	Bill Payment (Check)	5059	Camden Apartments dba Lauren's Place	(100.00)
12/18/2018	Bill Payment (Check)	5060	David A Schlenfort	(317.00)
12/18/2018	Bill Payment (Check)	5061	Glen Donnach, LLC	(161.00)
12/18/2018	Bill Payment (Check)	5062	Jacob C Kentner Jr	(852.00)
12/18/2018	Bill Payment (Check)	5063	Kyle LaBrue	(962.00)
12/18/2018	Bill Payment (Check)	5064	Maryann VanCleave	(753.00)
12/18/2018	Bill Payment (Check)	5065	Revelation Construction & Development, LLC	(151.00)
12/18/2018	Bill Payment (Check)	5066	Steve Weisenfelder	(678.00)
12/18/2018	Bill Payment (Check)	5067	Twenter Properties	(100.00)
12/18/2018	Bill Payment (Check)	5068	MO HealthNet	(554.00)
12/18/2018	Bill Payment (Check)	5069	Lake Area Industries	(11,252.00)
12/18/2018	Bill Payment (Check)	5070	Brookview Apartments of Camden	(100.00)
12/18/2018	Bill Payment (Check)	5071	Camden Manors, Inc.	(100.00)
12/18/2018	Bill Payment (Check)	5072	Camden Apartments dba Lauren's Place	(249.00)
12/18/2018	Bill Payment (Check)	5073	David A Schlenfort	(678.00)
12/18/2018	Bill Payment (Check)	5074	Revelation Construction & Development, LLC	(284.00)

12/18/2018	Bill Payment (Check)	5075	Twenter Properties	(100.00)
12/18/2018	Bill Payment (Check)	5076	Brookview Apartments of Camdenton	(100.00)
12/18/2018	Bill Payment (Check)	5077	Camden Manors, Inc.	(148.00)
12/18/2018	Bill Payment (Check)	5078	Camdenton Apartments dba Lauren's Place	(261.00)
12/18/2018	Bill Payment (Check)	5079	Revelation Construction & Development, LLC	(403.00)
12/18/2018	Bill Payment (Check)	5080	Revelation Construction & Development, LLC	(735.00)
12/18/2018	Bill Payment (Check)	5081	Revelation Construction & Development, LLC	(781.00)
12/20/2018	Bill Payment (Check)	5084	MO HealthNet	(40.00)
12/20/2018	Bill Payment (Check)	5085	OATS, Inc.	(7,112.00)
12/20/2018	Bill Payment (Check)	5086	MO HealthNet	(392.00)
12/20/2018	Bill Payment (Check)	5087	MO HealthNet	(906.00)
12/21/2018	Bill Payment (Check)	5088	Lake Area Industries	(5,900.00)
12/21/2018	Bill Payment (Check)	5089	MO HealthNet	(16.00)
12/21/2018	Bill Payment (Check)	5090	MO HealthNet	(260.00)
12/24/2018	Bill Payment (Check)	5091	MO HealthNet	(645.00)
12/24/2018	Bill Payment (Check)	5092	MO HealthNet	(645.00)
12/26/2018	Bill Payment (Check)	5093	Rodeway Inn	(199.00)
12/31/2018	Bill Payment (Check)	5097	OATS, Inc.	0.00

**1075 Services Account - Bank of Sullivan**

<b>Date</b>	<b>Transaction Type</b>	<b>Num</b>	<b>Name</b>	<b>Amount</b>
12/06/2018	Bill Payment (Check)	1026	Nicole M Whittle	(94.72)
12/06/2018	Bill Payment (Check)	1027	Jami Weisenborn	(71.05)
12/06/2018	Bill Payment (Check)	1028	Jennifer Lyon	(119.36)
12/06/2018	Bill Payment (Check)	1029	Mary P Petersen	(104.53)
12/06/2018	Bill Payment (Check)	1030	Sharla Howard	(145.73)
12/06/2018	Bill Payment (Check)	1031	Aflac	(950.26)
12/06/2018	Bill Payment (Check)	1032	Ameren Missouri	(249.11)
12/06/2018	Bill Payment (Check)	1033	Direct Service Works	(795.00)
12/06/2018	Bill Payment (Check)	1034	GB Maintenance Supply	(78.64)
12/06/2018	Bill Payment (Check)	1035	LaClede Electric Cooperative	(405.42)
12/06/2018	Bill Payment (Check)	1036	MOPERM	(8,116.00)
12/06/2018	Bill Payment (Check)	1037	MSW Interactive Designs LLC	(30.00)
12/06/2018	Bill Payment (Check)	1038	AT&T	(83.55)
12/06/2018	Bill Payment (Check)	1039	Camden County PWSD #2	(58.01)
12/06/2018	Bill Payment (Check)	1040	Jessica N. North	(55.00)
12/07/2018	Bill Payment (Check)	1041	FP Mailing Solutions	(102.00)
12/07/2018	Bill Payment (Check)	1042	GB Maintenance Supply	(39.32)
12/07/2018	Bill Payment (Check)	1043	Jessica N. North	(55.00)
12/07/2018	Bill Payment (Check)	1044	National Pen Co. LLC	(405.95)
12/07/2018	Bill Payment (Check)	1045	Ryan Johnson	(61.27)
12/10/2018	Bill Payment (Check)	1046	Cynthia Brown	(14.94)
12/10/2018	Bill Payment (Check)	1047	Ezard's, Inc.	(57.50)
12/10/2018	Bill Payment (Check)	1048	Lakeside Office Supply	(36.00)
12/10/2018	Bill Payment (Check)	1049	Mo Department Of Revenue	(2.88)

12/10/2018	Bill Payment (Check)	1050	Mo State Highway Patrol	(32.00)
12/10/2018	Bill Payment (Check)	1051	Office Business Equipment	(46.93)
12/14/2018	Expense	152570	Connie L Baker	(992.43)
12/14/2018	Expense	152571	Rachel K Baskerville	(1,133.62)
12/14/2018	Expense	152572	Myrna Blaine	(1,543.45)
12/14/2018	Expense	152573	Jeanna K Booth	(1,142.46)
12/14/2018	Expense	152574	Cynthia Brown	(1,140.87)
12/14/2018	Expense	152575	Lori Cornwell	(1,028.45)
12/14/2018	Expense	152576	Linda Gifford	(889.44)
12/14/2018	Expense	152577	Sharla Howard	(964.01)
12/14/2018	Expense	152578	Ryan Johnson	(1,100.29)
12/14/2018	Expense	152579	Jennifer Lyon	(1,062.66)
12/14/2018	Expense	152580	Annie Meyer	(1,019.94)
12/14/2018	Expense	152581	Lisa D Patrick	(808.25)
12/14/2018	Expense	152582	Mary P Petersen	(1,086.48)
12/14/2018	Expense	152583	Sylvia M Santon	(787.85)
12/14/2018	Expense	152584	Eddie L Thomas	(2,413.36)
12/14/2018	Expense	152585	Marcie L. Vansyoc	(1,476.07)
12/14/2018	Expense	152586	Jami Weisenborn	(1,147.59)
12/14/2018	Expense	152587	Nicole M Whittle	(1,127.54)
12/14/2018	Expense	12/14/2018	Edward Jones	(100.00)
12/14/2018	Expense	12/14/2018	Internal Revenue Service	(6,229.79)
12/14/2018	Bill Payment (Check)	1052	Annie Meyer	(162.21)
12/14/2018	Bill Payment (Check)	1053	Myrna Blaine	(193.09)
12/14/2018	Bill Payment (Check)	1054	AT&T TeleConference Services	(24.73)
12/14/2018	Bill Payment (Check)	1055	Lake Area Industries	(50.00)
12/14/2018	Bill Payment (Check)	1056	Jessica N. North	(55.00)
12/14/2018	Bill Payment (Check)	1057	Linda Simms	(1,313.68)
12/14/2018	Bill Payment (Check)	1058	Lorraine Schleigh	(70.00)
12/20/2018	Bill Payment (Check)	1059	Ezard's, Inc.	(1,300.00)
12/20/2018	Bill Payment (Check)	1060	Bankcard Center	(1,871.83)
12/20/2018	Bill Payment (Check)	1061	FP Mailing Solutions	(127.62)
12/20/2018	Bill Payment (Check)	1062	Rachel K Baskerville	(539.89)
12/20/2018	Bill Payment (Check)	1063	Jessica N. North	(55.00)
12/21/2018	Bill Payment (Check)	1064	The Arc Of Missouri	(100.00)
12/21/2018	Bill Payment (Check)	1065	City Of Camdenton	(62.03)
12/21/2018	Bill Payment (Check)	1066	Cynthia Brown	(80.84)
12/21/2018	Bill Payment (Check)	1067	Delta Dental of Missouri	(464.10)
12/21/2018	Bill Payment (Check)	1069	Lake Sun Leader	(38.25)
12/21/2018	Bill Payment (Check)	1070	Mo Consolidated Health Care	(14,439.53)
12/21/2018	Bill Payment (Check)	1071	Eddie L Thomas	(180.41)
12/24/2018	Bill Payment (Check)	1072	Kee IT Solutions LLC	(300.00)
12/28/2018	Expense	152590	Rachel K Baskerville	(1,150.42)
12/28/2018	Expense	152591	Myrna Blaine	(1,543.48)
12/28/2018	Expense	152592	Jeanna K Booth	(1,169.71)
12/28/2018	Expense	152593	Cynthia Brown	(1,080.90)

12/28/2018	Expense	152594	Lori Cornwell	(1,026.14)
12/28/2018	Expense	152595	Linda Gifford	(777.59)
12/28/2018	Expense	152596	Sharla Howard	(915.99)
12/28/2018	Expense	152597	Ryan Johnson	(1,100.30)
12/28/2018	Expense	152598	Jennifer Lyon	(1,062.66)
12/28/2018	Expense	152599	Annie Meyer	(1,160.84)
12/28/2018	Expense	152600	Lisa D Patrick	(705.30)
12/28/2018	Expense	152601	Mary P Petersen	(1,055.36)
12/28/2018	Expense	152602	Sylvia M Santon	(803.27)
12/28/2018	Expense	152604	Marcie L. Vansyoc	(1,476.07)
12/28/2018	Expense	152605	Jami Weisenborn	(1,138.51)
12/28/2018	Expense	152606	Nicole M Whittle	(1,100.82)
12/28/2018	Expense	12/28/2018	Edward Jones	(100.00)
12/28/2018	Bill Payment (Check)	1073	AT&T	(97.71)
12/28/2018	Bill Payment (Check)	1074	Charter Business	(534.88)
12/28/2018	Bill Payment (Check)	1075	Jeanna K Booth	(78.67)
12/28/2018	Bill Payment (Check)	1076	Linda Simms	(1,313.67)
12/28/2018	Bill Payment (Check)	1077	Principal Life Ins	(274.56)
12/28/2018	Bill Payment (Check)	1078	Summit Natural Gas of Missouri, Inc.	(446.61)
12/28/2018	Bill Payment (Check)	1079	WCA Waste Corporation	(22.00)
12/28/2018	Expense	152589	Connie L Baker	(994.11)
12/28/2018	Expense	152603	Eddie L Thomas	(2,413.36)
12/31/2018	Bill Payment (Check)	1080	Lisa D Patrick	(247.37)
12/31/2018	Bill Payment (Check)	1081	Republic Services #435	(132.51)
12/31/2018	Bill Payment (Check)	1082	MSW Interactive Designs LLC	(30.00)
12/31/2018	Bill Payment (Check)	1083	Walters, Staedtler & Allen L.L.C.	(980.00)
12/31/2018	Bill Payment (Check)	1084	Connie L Baker	(57.15)
12/31/2018	Bill Payment (Check)	1085	Cynthia Brown	(13.39)
12/31/2018	Bill Payment (Check)	1086	Jennifer Lyon	(153.55)
12/31/2018	Bill Payment (Check)	1087	Lagers	(4,057.60)
12/31/2018	Bill Payment (Check)	1088	Linda Gifford	(145.21)
12/31/2018	Bill Payment (Check)	1089	Linda Simms	(127.19)
12/31/2018	Bill Payment (Check)	1090	Lori Cornwell	(74.66)
12/31/2018	Bill Payment (Check)	1091	Mary P Petersen	(122.55)
12/31/2018	Bill Payment (Check)	1092	Ryan Johnson	(73.63)
12/31/2018	Bill Payment (Check)	1093	Sharla Howard	(167.87)

**November 2018  
Credit Card Statement**

CENTRAL BANK

BL ACCT 00000256-10000000  
CAMDEN CO DD RES  
Account Number: ##### 5386  
Page 1 of 4



SCORECARD

Bonus Points Available  
13,368

Account Summary

Billing Cycle		12/04/2018
Days In Billing Cycle		30
Previous Balance		\$2,035.73
Purchases	+	\$1,876.31
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$4.48
Payments	-	\$2,035.73
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$1,871.83**

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$8,128.17
Available Cash	\$6,000.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

Call us at: (800) 445-9272  
Lost or Stolen Card: (866) 839-3485

Go to [www.bankcardcenter.net](http://www.bankcardcenter.net)

Write us at PO BOX 779, JEFFERSON CTY, MO 65102-0779

Payment Summary

NEW BALANCE	\$1,871.83
MINIMUM PAYMENT	\$57.00
PAYMENT DUE DATE	01/02/2019

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

Trans Date	Post Date	Reference Number	Transaction Description	Amount
11/26	11/26	00501292	PAYMENT - THANK YOU	\$2,035.73-
				\$2,035.73-

Cardholder Account Summary

MYRNA BLAINE ##### 6176	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$400.00	\$0.00	\$400.00

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/27	11/28	PBUS01	55131588331400813177799	MSFT * E010071FBE 8006427676 WA	\$400.00 X

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

CENTRAL BANK  
PO BOX 779  
JEFFERSON CTY MO 65102-0779

Account Number  
##### 5386

Check box to indicate name/address change on back of this coupon

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
12/04/18	\$1,871.83	\$57.00	01/02/19

AMOUNT OF PAYMENT ENCLOSED

\$ 1,871.83

BL ACCT 00000256-10000000  
CAMDEN CO DD RES  
PO BOX 722  
CAMDENTON MO 65020-0722



MAKE CHECK PAYABLE TO:

BANKCARD SERVICES  
PO BOX 8000  
JEFFERSON CTY MO 65102-8000





Cardholder Account Summary					
EDDIE THOMAS ##### 0953		Payments & Other Credits \$0.00	Purchases & Other Charges \$60.00	Cash Advances \$0.00	Total Activity \$60.00
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/05	11/05	PBUS01	55432868309200663665699	INTUIT *QB ONLINE 800-286-6800 CA	\$60.00 ✓

Cardholder Account Summary					
LINDA SIMMS ##### 0961		Payments & Other Credits \$2.91-	Purchases & Other Charges \$932.41	Cash Advances \$0.00	Total Activity \$929.50
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/03	11/05	PBUS01	55483828308400007675130	WAL-MART #0815 OSAGE BEACH MO	\$19.71 ✓
11/10	11/12		55432868314200764606678	CREDIT VOUCHER	\$1.49- ✓
				VISTAPR*VistaPrint.com 866-8936743 MA	
11/16	11/18	PBUS01	05436848321400042853142	WM SUPERCENTER #89 CAMDENTON MO	\$43.15 ✓
11/19	11/21	PBUS01	55310208324091648000178	PIZZA HUT 009917 CAMDENTON MO	\$35.72 ✓
11/21	11/22	PBUS01	55432868325200098576222	VISTAPR*VistaPrint.com 866-8936743 MA	\$26.97 ✓
11/20	11/22	PBUS01	55310208325708174109490	ASTOR CROWNE PLAZA NEW NEW ORLEANS LA 15657986	\$592.93 ✓
				ARRIVAL 12/09/18 DEPART 12/14/18	
11/21	11/22	PBUS01	05436848326000425350628	USPS PO 2860360829 OSAGE BEACH MO	\$190.00 ✓
11/22	11/22		05587458326000000350238	RBT PIZZA HUT 009917 EasySavings NY	\$1.42- ✓
11/29	11/30	PBUS01	55483828334400006815842	WAL-MART #0089 CAMDENTON MO	\$23.93 ✓

Cardholder Account Summary					
CONNIE L BAKER ##### 1859		Payments & Other Credits \$1.57-	Purchases & Other Charges \$483.90	Cash Advances \$0.00	Total Activity \$482.33
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/07	11/08	PBUS01	05436848312000347500421	USPS PO 2812420020 CAMDENTON MO	\$26.80 ✓
11/08	11/09	PBUS01	05410198312105079266958	STAPLS7207793300000001 877-8267755 MI	\$280.94 ✓
11/16	11/18	PBUS01	05436848321400042853712	WM SUPERCENTER #89 CAMDENTON MO	\$28.90 ✓
11/27	11/28	PBUS01	55483828332400003064222	WAL-MART #0089 CAMDENTON MO	\$45.40 ✓
11/28	11/29	PBUS01	15270218332000816594947	Etsy.com - AdvertDispl Brooklyn NY	\$24.98 ✓
11/29	11/30	PBUS01	55506298334400835000342	JACKS SPORTING GOODS CAMDENTON MO	\$0.81 ✓
11/29	11/30		05416018333141000026533	CREDIT VOUCHER	\$1.57- ✓
				WAL-MART #0089 CAMDENTON MO	
12/03	12/04	PBUS01	55483828338400006142607	WAL-MART #0089 CAMDENTON MO	\$76.07 ✓

**Additional Information About Your Account**  
 MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO [WWW.BANKCARDCENTER.NET](http://WWW.BANKCARDCENTER.NET) AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY. ENROLL TODAY!

ScoreCard Bonus Points Information as of 12/03/2018					
SCORECARD	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
	11,543	1,825	0	0	13,368



Ref 12/14/18

# Invoice

November 2018

Invoice Date: 11/27/2018

Invoice Number: E010071FBE

Due Date: 12/27/2018

**400.00 USD**

### Sold-To

Camden County Developmental Disability Resources  
100 Third St.  
P.O. Box 722  
Camdenton MO 65020  
United States

### Bill-To

Camden County Developmental Disability Resources  
100 Third St.  
P.O. Box 722  
Camdenton MO 65020  
United States

### Service Usage Address

Camden County Developmental Disability Resources  
100 Third St.  
P.O. Box 722  
Camdenton MO 65020  
United States

### Order Details

Product:

Customer PO Number:

Order Number:

Billing Period:

Payment Terms:

Due Date:

Online Services

dfd50987-a0e6-4f45-99b5-eac21ebdb614

10/27/2018 - 11/26/2018

Net 30

12/27/2018

### Billing Summary

Charges:

Discounts:

Credits:

Tax:

Total:

400.00

0.00

0.00

0.00

**400.00**

### Payment Instructions

Please DO NOT PAY. You will be charged the amount due through your selected method of payment.

Billing or service question? Call 1-800-865-9408 or visit <https://aka.ms/Office365Billing>.

Microsoft Corporation, One Microsoft Way Redmond, WA 98052 United States

US FEIN 91-1144442

12/18/18

- Company ID: 4642 4099 5
- QuickBooks Subscription status: Subscribed

Plan details: QuickBooks Plus:

*Price Increase*  
*\$60.00*  
\$50.00 / month

Accr.  
5567 -T

Next Charge: 10/04/2017

Payment method

MasterCard ending 0961 expires 11/18 Edit

12/18/18

3 FURNACE FILTERS  
BOARD ROOM

ELT

OSAGE BEACH WALMART  
11-3-18

LOST RECEIPT

ACCT.  
5145-T

\$19.71

12/18/18

~~10/23/18~~

**Linda Simms**

**From:** Vistaprint <vistaprint@tm.vistaprint.com>  
**Sent:** Thursday, September 20, 2018 9:13 AM  
**To:** Linda Simms  
**Subject:** Your Vistaprint Order Is Confirmed

Your Vistaprint Order Confirmation



[Add Vistaprint to your address book](#)



My Account: 7761-2960-4546

**THANK YOU FOR YOUR ORDER**

Your Order Number: **TTM3W-Z4A19-019** • [Track It](#)

Hi Linda,

Here are your order details:

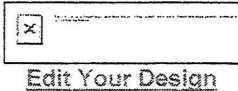
Order Date: 9/20/2018  
Delivery Option (""): Standard

You can expect to receive items in your order by:  
Business card - standard matte September 27  
Business card - standard matte September 27

*BUSINESS CARDS  
SHARLA & JEANNA*

Payment Type: Mastercard

**Order Summary**



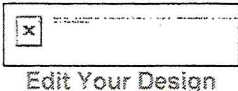
**Business cards - standard matte**

VP Copy Copy  
Qty: 500

[Edit Your Design](#)

Base Price \$20.00 \$9.99

Item Total \$9.99



**Business cards - standard matte**

jeanna standard  
Qty: 500

[Edit Your Design](#)

Base Price \$20.00 \$9.99

Item Total \$9.99

Merchandise: \$19.98  
Shipping Charges: \$6.99  
Sales Tax: \$1.48

**Total: \$28.45**

*Acct.  
5730*

Sold By

*Credited  
Sales Tax  
3 148  
1  
Actual Refunded  
\$1.49 CREDIT*

12/18/18

OB OFFICE  
& KEYSTONE

See back of receipt for your chance  
to win \$1000 ID #:7M5D57Z3BL



573-346-3588 Mer: PAUL GARDNER  
94 CECIL ST  
CAMDENTON MD 65020

ST# 00089	OP# 002528	TE# 05	TR# 06941	
SPG GRP RAIL	003506131510			4.97 0
WIPES	004460031128			6.48 0
GV 13G 120C	007874220021			13.26 0
PAPER PLATES	004200015121			2.98 0
PAPER PLATES	004200015121			2.98 0
ENR MAX AA 8	003980010797			6.24 0
ENR MAX AA 8	003980010797			6.24 0
	SUBTOTAL			43.15
	TOTAL			43.15
	MCARD TEND			43.15

Acct  
5720 - T

MasterCard- 0961 I 22 APPR#60418E

REF # 1042000314  
AID A000000041010  
TC F36A5C1B39F99B7D  
TERMINAL # SC010223

\*NO SIGNATURE REQUIRED

11/16/18 07:00:42

CHANGE DUE 0.00

# ITEMS SOLD 7

TC# 0253 0514 3724 6960 9232



**WATCH OVER 6,000  
FOR FREE MOVIES & TV**

Only at [Vudu.com/WatchFree](http://Vudu.com/WatchFree)



11/16/18 07:00:56

\*\*\*CUSTOMER COPY\*\*\*

Scan with Walmart app to save receipts



BOARD MFA  
11-19-18

LINBA'S CARD  
12/18/18

PIZZA HUT  
CARRY\_OUT

\*\*\*\*\* CHANGED \*\*\*\*\*

\*\*\*\*\*  
\*\* DUE NOW \*\*  
\*\* DUE: 11/19/18 at 03:30PM \*\*  
\*\*\*\*\*

Ticket # 0040

Item Count: 4

ENTERED BY  
REGINA  
009917 11/19/18 02:42PM

388-9013

1	01	1	Medium Hand toss Supreme	13.99
	02	1	Medium Thin Veg Lovr	13.99
	03	1	Order BreadStx	4.99
	04	1	two litR Pepsi	2.75

Subtotal 35.72  
SALES TAX 0.00  
Balance Due 35.72

NOW HIRING!!  
pizzahut.jobs.com

SEE BACK OF R

SEE BACK OF RECEIPT FOR AN OFFER

SEE BACK OF RECEIPT FOR AN OFFER

SEE BACK OF RECEIPT FOR AN OFFER

BACK OF RECEIPT FOR AN OFFER

Acct.  
5610 -T

12/18/18

**Linda Simms**

**From:** Vistaprint <vistaprint@tm.vistaprint.com>  
**Sent:** Wednesday, November 21, 2018 8:26 AM  
**To:** Linda Simms  
**Subject:** Your Vistaprint Order Is Confirmed

Your Vistaprint Order Confirmation



Add Vistaprint to your address book



My Account: 7761-2960-4546

**THANK YOU FOR YOUR ORDER**      Your Order Number: **CCKCG-25A44-2G9** • [Track It](#)

Hi Linda,

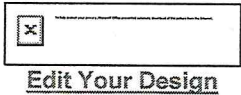
**Here are your order details:**

Order Date: 11/21/2018  
Delivery Option (\*): Standard

You can expect to receive items in your order by:  
Standard Business Card      November 29  
Business card - standard matte      November 29

Payment Type : Mastercard

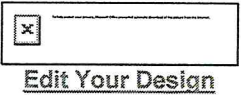
**Order Summary**



**Standard Business Cards**

Director%2bEd%2bGood%2bcopy%2bCopy+Copy Copy  
Qty: 500

Base Price	\$20.00 \$9.99
-----	
Blank Back Side	INCLUDED
-----	
Matte	INCLUDED
-----	
Item Total	<b>\$9.99</b>



**Business cards - standard matte**

Gifford BC Good Copy copy  
Qty: 500

Base Price	\$20.00 \$9.99
-----	
Item Total	<b>\$9.99</b>

Merchandise: \$19.98  
Shipping Charges: \$6.99  
Sales Tax: \$0.00

**Total: \$26.97**

Acct. 5730-T





CREDIT CARD FILE

RACHEL 12/12/17

# Thank you. Your reservation is confirmed.

Best Price Guarantee

We're looking forward to your stay. Here are your reservation details.

## Your Reservation

Confirmation #: 21849811

## Your Rate

### Rate Information per Stay for 1 Room

Sun Dec 09 2018-Thu Dec 13 2018 **99.00 US**

Thu Dec 13 2018-Fri Dec 14 2018 **110.00 US**

Price for 1 room(s) and 5 night(s): **506.00 US**

Taxes: *Acct. 5865-T Actual Billed* **89.70 US**

Total Price: **592.93** ~~**595.70 US**~~

**Crowne Plaza**  
New Orleans French Quarter

739 Canal St. @ Bourbon,  
New Orleans LA 70130  
United States

### Taxes and Additional Charges

15.75% per night and 2.00 USD not included in rate effective 9 December, 2018 thru 14 December, 2018  
SALES TAX AND OCCUPANCY TAX

City Occupancy Tax is \$2.00 per night.

### Other Charges

The following fees will be added to your bill only if they apply to your stay

Daily Valet Parking Fee: **47.00 US**

**KING MOBIL ACCESSIBLE ROLL IN SHWR NOSMK**  
**BEST FLEXIBLE RATE**

Reservations **1 800 972 2791**

Front Desk **1-504-9620500**

12/18/18

POSTAGE  
STAMPS  
OSAGE BEACH  
OFC

OSAGE BEACH  
MO  
65065-9998  
2860360829  
11/21/2018 (800)275-8777 1:57 PM

Product Description	Sale Qty	Final Price
US Flag Coil/100	2	\$100.00
(Unit Price:\$50.00)		
US Flag Bklt/20	8	\$80.00
(Unit Price:\$10.00)		
\$1 Statue Freedom	10	\$10.00
(Unit Price:\$1.00)		
<b>Total</b>		<b>\$190.00</b>

Acct.  
5725-T

Credit Card Remitd \$190.00  
(Card Name:MasterCard)  
(Account #:XXXXXXXXXX0961)  
(Approval #:67340E)  
(Transaction #:860)  
(AID:A000000041010 Chip)  
(AL:MasterCard)  
(PIN:Not Required)

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<https://postalexperience.com/Pos>

840-5630-0700-001-00028-27586-01

or scan this code with  
your mobile device:



or call 1-800-410-7420.

YOUR OPINION COUNTS

Bill #: 840-56300700-1-2827586-1  
Clerk: 08

BOARD MTA  
11-19-18

12/8/18

LENSA'S CARD

PIZZA HUT  
CARRY\_OUT

\*\*\*\*\* CHANGED \*\*\*\*\*

\*\*\*\*\*  
\*\* DUE NOW \*\*  
\*\* DUE: 11/19/18 at 03:30PM \*\*  
\*\*\*\*\*

Ticket # 0040

Item Count: 4

ENTERED BY  
REGINA  
009917 11/19/18 02:42PM

888-9013

01	1	OLD	Medium Hand toss Supreme	13.99
02	1	OLD	Medium Thin Veg-Lovr	13.99
03	1	OLD	Order BreadStx	4.99
04	1	OLD	two litr Pepsi	2.75

Subtotal 35.72  
SALES TAX 0.00  
Balance Due 35.72

NOW HIRING!!  
pizzahut.jobs.com

SEE BACK OF R

SEE BACK OF RECEIPT FOR AN OFFER

SEE BACK OF RECEIPT FOR AN OFFER

SEE BACK OF RECEIPT FOR AN OFFER

SEE BACK OF RECEIPT FOR AN OFFER

?? why??  
Pizza Hut  
Returned  
Acct. 5610-7  
- \$1.42  
= CREDIT =

✓

available

573-346-3588 Mar: PAUL GARRETT  
94 CECIL ST  
CAMDENTON MO 65020

ST# 00089	OP# 002528	TE# 05	TR# 02997	
STERLT-19G	007314910334			9.98 0
FOAM CUPS	007874201454			1.54 0
FOAM CUPS	007874201454			1.54 0
PLASTIC CUPS	068113192553			2.77 0
PLASTIC CUPS	068113192553			2.77 0
PLASTIC CUPS	068113192553			2.77 0
PLASTIC CUPS	068113192553			2.77 0
PLASTIC CUPS	068113192553			2.77 0
GV-13G 120C	007874229811			13.44 0
GLTR TR SLVR	071796852584			2.94 0
SPANGLES	076594016836			2.97 0
SPANGLES	076594016836			2.97 0
SPANGLES	076594016836			2.97 0
GLTR TR SLVR	071796852584			2.94 0
GLTR TR SLVR	071796852584			2.94 0
BATTERIES	001280051782			9.96 0
MRT S P SHK	002460001098	F		1.84 0
MRT S P SHK	002460001098	F		1.84 0
MRT S P SHK	002460001098	F		1.84 0
SNL PKT 100	004480000102	F		1.96 0
MRT S P SHK	002460001098	F		1.84 0
C-H GRAN-1	001580003011	F		1.28 0
LEMON TRIG	001920075352			2.47 0
LEMON TRIG	001920075352			2.47 0
ORIG CRMR	007874223604	F		1.78 0
SUBTOTAL				85.36
TOTAL				85.36
DEBIT TEND				1.67
MCARD TEND				8.00

ACCOUNT #- 2812 S APPR#655719  
REF # 833300522368  
TERMINAL # SC010596  
11/29/18 06:51:18

DEBIT TEND	43.24
DEBIT TEND	8.52
MCARD TEND	23.93

MasterCard- 0961 I 22 APPR#62092E  
REF # 833300681584  
PAYMENT SERVICE - A  
AID A0000000041010  
TC 822FFBF7D4915140  
TERMINAL # SC010596  
\*NO SIGNATURE REQUIRED  
11/29/18 06:52:10

EFT DEBIT CHANGE DUE 0.00  
PAY FROM PRIMARY  
1.67 TOTAL PURCHASE  
ACCOUNT #- 2820 S REF # 1042000314  
NETWORK ID. 0069 APPR CODE 093794  
TERMINAL # SC010596  
11/29/18 06:51:01

EFT DEBIT PAY FROM PRIMARY  
43.24 TOTAL PURCHASE  
ACCOUNT #- 2747 S REF # 1042000314  
NETWORK ID. 0069 APPR CODE 157170  
TERMINAL # SC010596  
11/29/18 06:51:33

EFT DEBIT PAY FROM PRIMARY  
8.52 TOTAL PURCHASE  
ACCOUNT #- 2796 S REF # 1042000314  
NETWORK ID. 0069 APPR CODE 094036  
TERMINAL # SC010596  
11/29/18 06:51:49

# ITEMS SOLD 25  
TC# 6459 8249 4679 5154 0707



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11/29/18 06:52:52

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*12/11/18*  
*DOOR*  
*LINDA MASTER CARD*  
*OTHER ITEMS ON DEBIT CARDS*  
*FOR CHRISTMAS PARTY*  
*FOR CLIENTS*

*Acct.*  
*5610 - T*

Connie's card

12/18/18

30 Day

#4358681

-----  
 CAMDENTON  
 625 W US HIGHWAY 54  
 CAMDENTON  
 MO  
 65020-9998  
 2812420020  
 11/07/2018 (800)275-8777 4:21 PM  
 -----

Product Description	Sale Qty	Final Price
First-Class Mail Letter (Domestic) (CAMDENTON, MO 65020) (Weight:0 Lb 0.60 Oz) (Estimated Delivery Date) (Friday 11/09/2018)	1	\$0.50
Certified (@@USPS Certified Mail #) (70162710000007644997)	1	\$3.45
Return Receipt (@@USPS Return Receipt #) (9590940226316336911313)	1	\$2.75

First-Class Mail Letter (Domestic) (CAMDENTON, MO 65020) (Weight:0 Lb 0.60 Oz) (Estimated Delivery Date) (Friday 11/09/2018)	1	\$0.50
Certified (@@USPS Certified Mail #) (70140150000173096370)	1	\$3.45
Return Receipt (@@USPS Return Receipt #) (9590940304405163341305)	1	\$2.75

First-Class Mail Letter (Domestic) (CAMDENTON, MO 65020) (Weight:0 Lb 0.60 Oz) (Estimated Delivery Date) (Friday 11/09/2018)	1	\$0.50
Certified (@@USPS Certified Mail #) (70140150000173096363)	1	\$3.45
Return Receipt (@@USPS Return Receipt #) (9590940226316336911290)	1	\$2.75

First-Class Mail Letter (Domestic) (LAKE OZARK, MO 65049) (Weight:0 Lb 0.60 Oz) (Estimated Delivery Date) (Friday 11/09/2018)	1	\$0.50
Certified (@@USPS Certified Mail #) (70162710000007645000)	1	\$3.45
Return Receipt (@@USPS Return Receipt #) (9590940226316336911306)	1	\$2.75

Total **ACCT** 5725-T \$26.80  
 Credit Card Remitd \$26.80  
 (Card Name:MasterCard)  
 (Account #:XXXXXXXXXXXX1859)  
 (Approval #:61226E)  
 (Transaction #:544)  
 (AID:A0000000041010)  
 (AI:MasterCard)

U.S. Postal Service™  
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CAMDENTON, MO 65020

OFFICIAL USE	
Certified Mail Fee	\$3.45
Extra Services & Fees (check box, add fee as appropriate)	\$2.75
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00
Postage	\$0.50
Total Postage and Fees	\$6.70

Postmark Here: CAMDENTON MO 65020 11/07/2018

7016 2710 0000 0764 4997

#4431071

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LAKE OZARK, MO 65049

OFFICIAL USE	
Certified Mail Fee	\$3.45
Extra Services & Fees (check box, add fee as appropriate)	\$2.75
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00
Postage	\$0.50
Total Postage and Fees	\$6.70

Postmark Here: CAMDENTON MO 65020 11/07/2018

7016 2710 0000 0764 5000

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OFFICIAL USE	
Postage	\$0.50
Certified Fee	\$2.75
Return Receipt Fee (Endorsement Required)	\$0.00
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$6.70

Postmark Here: CAMDENTON MO 65020 11/07/2018

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OFFICIAL USE	
Postage	\$0.50
Certified Fee	\$2.75
Return Receipt Fee (Endorsement Required)	\$0.00
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$6.70

Postmark Here: CAMDENTON MO 65020 11/07/2018

2018 0570 1000 2021 9294

2018 0570 1000 2021 9294

12/18/18

SEARCH

RECENTLY LEARN PURCHASED

Welcome, Connie Baker

Review Cart (0) \$0.00

SHOP Business Advantage | Premium Other Staples Sites

BROWSE CATEGORIES

Messages

Your Store Jefferson City, MO 2500 Missouri Blvd.

Shipping Location CAMDENTON

QUICK ORDER

Help

Track Order

Duplicate Order

Add to List

Print

YOUR LISTS

Thank You for Your order, Connie

A confirmation email will be sent to you at connie@ccddr.org with the complete order details.

This order received \$17.19 in Premium savings

Order Number: 7207793300

Placed on: November 7, 2018

Order status: Submitted View Order Status Definitions

Shipping information

Connie Baker CAMDENTON CAMDEN CO SENATE BILL 40 100 THIRD ST CAMDENTON, MO 65020-USA

Accounting information

Budget Center Purchase Order Purchase Order Release

Order Receipt

Order Sub-Total: \$289.63 Order Size Discount: \$8.69 Total 280.94

ACAT 5720-T

Payment Method

MasterCard XXXX-XXXX-XXXX-1859 Expires: 12/20

Items 1 to 4 of 4

Expected Delivery by 100 THIRD ST., CAMDENTON, MO



2019 Staples® Large Weekly Appointment Book/Planner, 14 Months, 8" x 11", Black (21488-19)

\$17.79 EA/1 Qty. 6 \$106.74

Customer Item # 2796178 Staples Item # 2796178 MFR Item # 2148819

PREMIUM RECYCLED

Ryan Sylvia Lisa Cynthia Annie

Expected Delivery by Thursday, Nov 08 100 THIRD ST., CAMDENTON, MO



House of Doolittle 2019 House of Doolittle 8.5 x 11 Economy Monthly Planner Black/Blue (HOD26002)

\$11.99 EA/1 Qty. 9 \$107.91

Customer Item # 24325923 Staples Item # 24325923 MFR Item # 2390219

PREMIUM RECYCLED

Connie Myrna Loui + desk Jami Mary Marcie Shark

Expected Delivery by 100 THIRD ST., CAMDENTON, MO

Connie's  
Card

F01

Board  
mtg.

See back of receipt for your chance  
to win \$1000 ID #:7M5D57Z3FX

**Walmart** \*

573-346-3588 Mer: PAUL GARDNER  
94 CECIL ST

CAMDENTON MD 65020

ST# 00089 OP# 002312 TE# 05 TR# 07044  
480Z FOLGERS 002550000518 F 9.98 0  
FIO PAN AST 001786980449 F 12.98 0  
3PL VRTY CRC 007874207119 F 5.94 0

SUBTOTAL 28.90

TOTAL 28.90

MCARD TEND 28.90

MasterCard- 1859 I 21 APPR#65565E

REF # 1042000314

AID A0000000041010

TC 1DCF54839375482

TERMINAL # SC010223

\*NO SIGNATURE REQUIRED

11/16/18 12:45:58

CHANGE DUE 0.00

# ITEMS SOLD 3

TC# 2769 8267 4379 5759 0757



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11/16/18 12:46:14

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Rec  
5720 -T

Connie's Card

12/18/18

See back of receipt for your chance to win \$1000 ID #:7M5F9QYY8L



573-346-3588 Mr: PAUL GARDNER  
94 CECIL ST  
CAMDENTON MO 65020

ST# 00089	DP# 002528	TE# 05	TR# 02074	
OTD 2HOOK	006164893245			1.57 0
OTD 2HOOK	006164893245			1.57 0
CMND PIC HNG	005113180974			2.38 0
90W CHARGER	068113122986			39.88 0
	SUBTOTAL			45.40
	TOTAL			45.40
	MCARD TEND			45.40

85.52 / Acct. 5720-T

Mary's Laptop - Acct# 5705-T

MasterCard- 1859 I 21 APPR#62208E  
REF # 833100306422  
PAYMENT SERVICE - A  
AID A0000000041010  
TC 1517BE00930FE5EB  
TERMINAL # SC010596  
\*NO SIGNATURE REQUIRED

11/27/18 09:42:24  
CHANGE DUE 0.00

# ITEMS SOLD 4

TC# 3232 2714 1046 8483 5454



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11/27/18 09:42:37  
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12/18/18

Transaction ID: 1536969201

Quantity: 1

Price: \$20.99

Order total

Item total \$20.99

Sales tax \$0.00

Shipping \$3.99

Total (1 item) **\$24.98**

part  
5720-T

Track your order and checkout faster next time you buy on Etsy

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**Advert Display Products, Inc**

Owner of AdvertDisplays

Morris, IL, United States

**Any questions?**

Just reply to this email.

**More items from AdvertDisplays**

Office Supplies

THANK YOU FOR SHOPPING AT  
JACKS SPORTING GOODS & HDW.  
(573) 346-2279

REMEMBER TRY JACK'S FIRST!!!!  
30 DAY RETURN POLICY. NO SUNDAY RETURNS.  
09/17/18 10:38AM LMB 551 SALE

223	1	EA	.68	EA	
MISC. NUTS & BOLTS					\$ .68
SUB-TOTAL:\$	.68	TAX:\$		.05	
		TOTAL:\$		.73	
	BC AMT:\$			.73	

BK CARD#: XXXXXXXXXXXX1859  
MID: 191200381884  
AUTH: 60180E AMT: \$ .73  
Host reference #:122459 Bat#

Authorizing Network: MASTERCARD

Chip Read  
CARD TYPE:MASTERCARD EXPR: XXXX  
AID : A0000000041010  
TVR : 0000008000  
IAD : 01106070012200005A09000000000000  
TSI : E800  
ARC : 00  
MODE : Issuer  
CVM :  
Name : MasterCard  
ATC :0029  
AC : 040DCF7C790011AA  
TxnID/ValCode: 104415

Bank card USD\$ .73



==>> JRNL#B22459 <<==  
CUST NO:\*5

THANK YOU CONNIE L BAKER  
FOR YOUR PATRONAGE

*Connie Baker*

Name : X \_\_\_\_\_  
I agree to pay above total amount  
according to card issuer agreement  
(merchant agreement if credit voucher)  
Acct: CASH CUSTOMER

Customer Copy

*Connie's  
Card*

*K took  
back*

*Acct.  
5720-T*

THANK YOU FOR SHOPPING AT  
JACKS SPORTING GOODS & HDW.  
(573) 346-2279

REMEMBER TRY JACK'S FIRST!!!!  
30 DAY RETURN POLICY. NO SUNDAY RETURNS.  
11/29/18 1:13PM JWD 552 SALE

214	1	EA	\$1.15	EA	
MISC. FASTENERS					\$1.15
214	1	EA	.28	EA	
MISC. FASTENERS					\$.28
214	-1	EA	.68	EA	R
MISC. FASTENERS					\$.68

SUB-TOTAL:\$ .75 TAX:\$ .06  
TOTAL:\$ .81  
BC AMT:\$ .81

BK CARD#: XXXXXXXXXXXX1859  
MID: 191200381884  
AUTH: 67059E AMT: \$ .81  
Host reference #:140498 Bat#

Authorizing Network: MASTERCARD

Chip Read  
CARD TYPE:MASTERCARD EXPR: XXXX  
AID : A0000000041010  
TVR : 0000008000  
IAD : 01106070012200004249000000000000  
TSI : E800  
ARC : 00  
MODE : Issuer  
CVM :  
Name : MasterCard  
ATC :0035  
AC : 627624EABE625AED  
TxnID/ValCode: 110028

Bank card USD\$ .81



==>> JRNL#B40498 <<==  
CUST NO:\*5

THANK YOU CONNIE L BAKER  
FOR YOUR PATRONAGE

*Connie Baker*

Name : X \_\_\_\_\_  
I agree to pay above total amount  
according to card issuer agreement

Connecticut Card

12/18/18

**Walmart**

573-346-3588 Mgr: PAUL GARDNER  
 94 CECIL ST  
 CAMDENTON MD 65020  
 WAL-MART STORE # 89d  
 CAMDENTON, MD  
 ST# 00089 OP# 004584 TE# 93 TR# 03307  
 MASTERCARD  
 \*\*\* CREDIT ISSUED \*\*\*  
 GENERAL MDSE TOTAL 833300385355 1.57  
 REF #  
 TERMINAL # SC010280  
 11/29/18 12:30:44  
 \*\*\*CUSTOMER COPY\*\*\*

ACCT.  
5720-T

See back of receipt for your chance to win \$1000 ID #: 7M5F9QYY8L

**Walmart**

573-346-3588 Mgr: PAUL GARDNER  
 94 CECIL ST  
 CAMDENTON MD 65020  
 ST# 00089 OP# 002528 TE# 05 TR# 02074  
 OTD 2HOOK 006164893245 1.57 0  
 OTD 2HOOK 006164893245 1.57 0  
 CMND PIC HNG 005113180974 2.38 0  
 90W CHARGER 068113122986 39.88 0  
 SUBTOTAL 45.40  
 TOTAL 45.40  
 MCARD TEND 45.40

MasterCard- 1859 I 21 APPR#62208E  
 REF # 833100306422  
 PAYMENT SERVICE - A  
 AID A0000000041010  
 TC 1517BE00930FE5EB  
 TERMINAL # SC010596  
 \*NO SIGNATURE REQUIRED  
 11/27/18 09:42:24

CHANGE DUE 0.00  
 # ITEMS SOLD 4  
 TC# 3232 2714 1046 8483 5454



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11/27/18 09:42:37  
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↑  
 return hook

you may already  
 have copy of  
 this →

Resolutions 2019-1,  
2019-2, 2019-3,  
2019-4, 2019-5,  
2019-6, 2019-7,  
2019-8, & 2019-9



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS  
RESOLUTION NO. 2019-1*

CALENDAR YEAR 2019 BOARD OFFICER ELECTION & APPOINTMENTS

**WHEREAS**, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

**WHEREAS**, the Camden County Senate Bill 40 Board Bylaws require the annual appointment of officers under Article III, Sections 1 and 2.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby elects and appoints the following Board members to officer positions for the Calendar Year 2019:

- Chairman: \_\_\_\_\_
- Vice Chairman: \_\_\_\_\_
- Treasurer: \_\_\_\_\_
- Secretary: \_\_\_\_\_

2. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
**RESOLUTION NO. 2019-2**

**Calendar Year 2019 Human Resource Committee Nominations and Appointments**

WHEREAS, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

WHEREAS, the Camden County SB 40 Board (dba Camden County Developmental Disability Resources) Bylaws allow for committees to be created to research and discuss specific topics for business and make recommendations to Board members as a whole.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby acknowledges the need to continue utilizing a Human Resource Committee for evaluating the Executive Director's ongoing performance; assisting in human resource projects and issues; and monitoring the overall workforce objectives, cultures, and compliance.

2. That the Board hereby nominates and appoints:

\_\_\_\_\_ - Committee Chairman

\_\_\_\_\_ - Committee Secretary

\_\_\_\_\_

as members to the 2019 Human Resources Committee, to which the Chairman of the Board shall serve as its Ex-Officio member.

3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
**RESOLUTION NO. 2019-3**

**Calendar Year 2019 Budget Appropriations Committee Nominations & Appointments**

WHEREAS, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

WHEREAS, the Camden County SB 40 Board (dba Camden County Developmental Disability Resources) Bylaws allow for committees to be created to research and discuss specific topics for business and make recommendations to Board members as a whole.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby acknowledges the need to continue utilizing a Budget Appropriations Committee for evaluating annual budgets, restricted accounts allocations, budget overages/shortfalls, major purchase allocations, and other fiscal matters not part of the day-to-day business operations.

2. That the Board hereby nominates and appoints:

\_\_\_\_\_ - Committee Chairman

\_\_\_\_\_ - Committee Secretary

\_\_\_\_\_

as members to the 2019 Budget Appropriations Committee, to which the Chairman of the Board shall serve as its Ex-Officio member.

3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
**RESOLUTION NO. 2019-4**

**Calendar Year 2019 Agency Governance Committee Nominations & Appointments**

WHEREAS, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

WHEREAS, the Camden County SB 40 Board (dba Camden County Developmental Disability Resources) Bylaws allow for committees to be created to research and discuss specific topics for business and make recommendations to Board members as a whole.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby acknowledges the need to continue utilizing an Agency Governance Committee for evaluating changes to its Bylaws.

2. That the Board hereby nominates and appoints:

\_\_\_\_\_ - Committee Chairman

\_\_\_\_\_ - Committee Secretary

\_\_\_\_\_

as members to the 2019 Agency Governance Committee, to which the Chairman of the Board shall serve as its Ex-Officio member.

3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date





*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
***RESOLUTION NO. 2019-5***

**RE-ALLOCATION/ALLOCATION OF RESTRICTED/UNRESTRICTED FUNDS**

**WHEREAS**, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

**WHEREAS**, Section 205.968, Paragraph 1, defines the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources) as a “political subdivision” of Camden County.

**WHEREAS**, Section 67.030 RSMo states “The governing body of each political subdivision may revise, alter, increase or decrease the items contained in the proposed budget, subject to such limitations as may be provided by law or charter; provided, that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. Except as otherwise provided by law or charter, the governing body of each political subdivision shall, before the beginning of the fiscal year, approve the budget and approve or adopt such orders, motions, resolutions, or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget.”

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the “Board”, hereby acknowledges the need to allocate and/or reallocate restricted and/or unrestricted funds for current and future use as set forth in Policy 29, Restricted and Unrestricted Funds.
2. The reallocations of restricted and unrestricted funds are identified as such in Attachment “A” hereto.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date

# Attachment "A" to Resolution 2019-5

Fund Balances on 12/31/2018 (Unaudited)		After Allocation/Re-Allocation & Anticipated Expenses			
	Current Balance	Allocation/Re-Allocation to Restricted Funds from 2018	2019 Beginning Balance	Projected to be Utilized During FY 2019	Estimated Balance at Year End 2019
<b>Equity</b>					
<b>3000 Restricted SB 40 Tax Fund Balances</b>					
3001 Operational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3005 Operational Reserves	\$229,316.66	\$3,979.83	\$233,296.49	\$0.00	\$233,296.49
3010 Transportation	\$5,486.64	\$43,483.00	\$48,969.64	(\$38,970.00)	\$9,999.64
3015 New Programs	\$10,030.00	(\$10,030.00)	\$0.00	\$0.00	\$0.00
3020 Community Employment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3025 Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3030 Special Needs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3035 Children's Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3040 Sheltered Workshop	\$49,596.58	\$46,488.81	\$96,085.39	(\$96,085.39)	\$0.00
3045 Traditional Medicaid Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3050 Partnership for Hope Match	\$4,600.98	\$3,399.02	\$8,000.00	(\$8,000.00)	\$0.00
3055 Building/Remodeling/Expansion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3060 Sponsorships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3065 Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3070 TCM	\$0.00	\$30,071.00	\$30,071.00	(\$30,071.00)	\$0.00
3075 Community Resource	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total 3000 Restricted Fund Balances</b>	<b>\$299,030.86</b>	<b>\$117,391.66</b>	<b>\$416,422.52</b>	<b>(\$173,126.39)</b>	<b>\$243,296.13</b>

Unrestricted Funds (Estimated): **\$117,391.66** YES

Fund Balances on 12/31/2018 (Unaudited)		After Allocation/Re-Allocation & Anticipated Expenses			
	Current Balance	Allocation/Re-Allocation to Restricted Funds from 2018	2019 Beginning Balance	Projected to be Utilized During FY 2019	Estimated Balance at Year End 2019
<b>Equity</b>					
<b>3500 Restricted Services Fund Balances</b>					
3501 Operational	\$0.00	\$27,314.00	\$27,314.00	(\$27,314.00)	\$0.00
3505 Operational Reserves	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
3510 Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3515 New Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3520 Community Employment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3525 Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3530 Special Needs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3535 Children's Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3540 Sheltered Workshop	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3545 Traditional Medicaid Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3550 Partnership for Hope Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3555 Building/Remodeling/Expansion	\$15,991.41	\$33,670.13	\$49,661.54	(\$49,661.54)	\$0.00
3560 Sponsorships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3565 Legal	\$6,166.00	(\$6,166.00)	\$0.00	\$0.00	\$0.00
3570 TCM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3575 Community Resource	\$0.00	\$5,000.00	\$5,000.00	(\$5,000.00)	\$0.00
<b>Total 3500 Restricted TCM Fund Balances</b>	<b>\$222,157.41</b>	<b>\$59,818.13</b>	<b>\$281,975.54</b>	<b>(\$81,975.54)</b>	<b>\$200,000.00</b>
<b>Unrestricted Funds (Estimated):</b>	<b>\$59,818.13</b>	<b>YES</b>			

Proposed Reallocations	Reason
SB 40 Tax: Restrict \$3,979.83 to Operational Reserves	Restricted Funds to Maintain 25% Operational Reserves for SB 40 Tax Fund
SB 40 Tax: Move \$10,030.00 from New Programs to Transportation	Restricted Funds not Needed for New Programs but needed for Prior Year LODC MEHTAP Grant Application Commitments
SB 40 Tax: Restrict \$33,453.00 to Transportation	Restricted Funds for Deviated Route and LAI Employee Transportation Expenses
SB 40 Tax: Restrict \$46,488.81 to Sheltered Workshop	Restricted Funds for LAI Major Purchases & Assets/Capital Improvements
SB 40 Tax: Restrict \$3,399.02 to Partnership for Hope Match	Restricted Funds for Partnership for Hope Services Provided in 2018 but Billed in 2019
SB 40 Tax: Restrict \$30,071.00 to TCM	Restricted Funds for Anticipated State TCM Budget Shortfall for Providing TCM Services
Services: Restrict \$27,314.00 to Operational	Restricted Funds for Operational Expenses
Services: Restrict \$27,504.13.13 to Building/Remodeling/Expansion	Restricted Funds for Anticipated Assets/Capital Improvements & Replacement Costs
Services: Move \$6,166.00 from Legal to Building/Remodeling/Expansion	Restricted Funds not Needed for Legal Expenses but Needed for Anticipated Assets/Capital Improvements & Replacement Costs
Services: Restrict \$5,000.00 to Community Resources	Restricted Funds for Residential CDC Creation - Accessible & Universally Designed Affordable Housing Development



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
**RESOLUTION NO. 2019-6**

**2019 LAI CAPITAL FUNDING AGREEMENT**

**WHEREAS**, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

**WHEREAS**, The Camden County SB 40 Board has historically approved and authorized Fiscal Year funding requests from Service Providers for Camden County consumers when warranted and deemed necessary.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camdenton County Developmental Disability Resources), hereafter referred to as the "Board", acknowledges receipt of the capital/major purchase items from Lake Area Industries, hereafter referred to as LAI, and authorizes the Executive Director to initiate and sign the Capital Funding Agreement with LAI as identified in Attachment "A" hereto.
2. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date

Attachment “A” to  
Resolution 2019-6

## LAI CAPITAL FUNDING AGREEMENT

*THIS "LAI CAPITAL FUNDING AGREEMENT" ("Agreement")*, entered into and effective this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_, by and between the Camden County Senate Bill 40 Board, dba Camden County Developmental Disability Resources, a government body organized pursuant to Sections 205.968 through 205.972 of the Revised Statutes of Missouri ("Board"), and Lake Area Industries, Inc. ("LAI"), a not for profit Missouri corporation organized and operated under the provisions of Chapter 355 of the Revised Statutes of Missouri.

*WHEREAS*, the Board, under the provisions of Section 205.970(3) of the Revised Statutes of Missouri, is empowered to contract to provide supports for Camden County disabled persons, as defined in Sections 178.900 and 205.968 of the Revised Statutes of Missouri, and for such purposes may expend the tax funds or other funds; and

*WHEREAS*, LAI provides services and/or supports for Camden County persons with developmental disabilities as defined in Section 205.968 of the Revised Statutes of Missouri, and has submitted a complete 2019 Capital Plan Budget and Funding Application to the Board with the expected cost to LAI to procure new assets, replacement costs, and major repair costs for the successful continuation of operations, necessary systems upgrades, and maintenance of a safe work environment; and

*WHEREAS*, the Board has approved to provide the funding in whole or part as hereinafter set forth.

*NOW THEREFORE*, in consideration of the mutual promises, agreements and covenants herein contained, the Parties hereto agree as follows:

**1. SERVICES TO BE PERFORMED:** LAI shall procure new assets, replacement costs, and major repair costs as set forth in its Capital Plan Budget and Funding Application to the Board for the successful continuation of operations, necessary systems upgrades, and maintenance of a safe work environment. The Board shall reimburse LAI for expenses as provided in Section 2 below.

**2. FUNDING:** The Board agrees to reimburse LAI for the procurement of assets, replacement costs, and major repairs. The total amount reimbursable for all identified expenses shall not exceed \$96,085.39 for the duration of this Agreement. Copies of checks for payments, invoices, estimates, bids, proposals, advertisements, and all required proof of compliance with the Board's Procurement Policy must be submitted to the Board prior to Board reimbursement for the expenses. If all funds approved by the Board in this Agreement have not been utilized by the term ending date of this Agreement, the Board may, at its own discretion, reallocate the remaining funds for other Board expenses or restrict the remaining funds for future Calendar Year LAI capital expenditures. If additional funding is needed or there is an additional need for other funding, LAI shall submit a separate funding request to the Board for review.

**3. PROCUREMENT REQUIREMENTS.** LAI shall adhere to the Board's Procurement Policy (see Attachment "A" hereto) and any revisions to said Policy approved by the Board hereafter, which will be provided to LAI, for purchases identified in this Agreement.

**4. REPORTING:** To ensure compliance with the terms of this Agreement, LAI agrees to provide monthly written progress reports and proof of compliance with the Board's Procurement Policy until all transactions are completed. LAI agrees to report incidents and/or suspicions of client abuse and/or neglect to the governmental body authorized to investigate pursuant to Missouri laws (e.g., RSMo. 210.115; 630.165; 660.255). LAI agrees to timely notify the Board that said incident(s) have been reported to the appropriate governmental body. LAI agrees to



authorize the responsible governmental body to notify the Board of any substantiated allegations. LAI also agrees to report to the Board within ten(10) business days any information, incident, or investigation that relates to the subject matter of this Agreement, or that may impact LAI's performance of this Agreement or ability to do business.

**5. AUDIT REPORT AND IRS FORM 990.** LAI agrees to submit to the Board one (1) copy of its completed audit and filed IRS Form 990 within 60 calendar days after completion and filing, respectively. The audit must be completed annually and must be performed by an independent individual or firm licensed by the Missouri State Board of Accountancy in accordance with generally accepted accounting principles. The audit is to include a complete accounting for funds covered by this Agreement, by program, unless an exemption is approved by the Board.

Payments may be withheld from LAI if reports or forms designated herein are not submitted in accordance with this Agreement, unless otherwise approved by the Board.

**6. MONITORING.** LAI agrees to permit the Board, the Executive Director of the Board, or designee, or any individual(s) or agency designated by the Board to monitor, survey, and inspect LAI's services, activities, programs, and client records to determine compliance and performance with this Agreement, except as prohibited by laws protecting client confidentiality. In addition, LAI hereby agrees, upon notice of forty-eight (48) hours, to make available to the Board or its designee(s) all records, facilities and personnel, for auditing, inspection and interviewing, to determine the status of the services, activities, and programs covered hereunder and all other matters set forth in this Agreement.

**7. CONTINUANCE:** This Agreement may be continued beyond its term expiration upon the mutual consent of the Parties hereto. Such continuations may be an effected addendum hereto reciting any changes or amendments to this Agreement and bearing the signatures of both Parties.

**8. BOARD FUNDING POLICIES:** LAI agrees to abide by Board Policy 10 (see Attachment "B" hereto) and any revisions to said Policy approved by Board hereafter, which will be provided to LAI. In the event that LAI does not adhere to the said Policy, such failure shall constitute a breach of this Agreement. For Board reimbursements identified within this Agreement for the purchase of assets in excess of \$1,000.00 with a useful life over one (1) year, LAI shall:

- A. Complete an asset inventory report annually for the depreciable period applicable to the item
- B. Maintain a loss control/risk management system to prevent damage or theft of such items
- C. Allow for the proper investigation of damage or theft and submit the appropriate reports/findings to Board for review
- D. Maintain adequate property insurance coverage
- E. Make the asset(s) available to Board for reassignment to another agency; to Board for its own uses; or for resale by Board, with proceeds returning to Board, in the event the asset(s) is/are found not to be used during a six-month consecutive period of time during the first three years of ownership
- F. Repay Board the undepreciated or market value of the asset(s) or make the asset(s) available to Board for reassignment to another agency in the event the asset(s) is/are not used for or by Eligible Persons

- G. Not sell, trade, or dispose of the asset(s) within a three-year period of time after Board reimbursement without prior approval from Board
- H. Depreciate in accordance with generally accepted accounting principles

**9. DISCRIMINATION:** LAI agrees that it has adopted policies and practices to ensure that it will not discriminate either in employment or in the provision of services in violation of any applicable Federal, State, County, or Municipal laws.

**10. FIDELITY BOND:** LAI assures the Board that it has a blanket fidelity bond on all officers, agents, employees, or other persons handling funds to be disbursed under this Agreement, written by a company approved to write fidelity bonds, and shall be in an amount equal to or greater than the total annual amount to be disbursed under this Agreement. Said bond shall be effective for a period necessary in time to cover the purpose and intent of this Agreement and it shall fully protect Board funds as disbursed. The Board or its designee(s) shall be furnished a copy of said bond.

**11. INDEMNIFICATION:** In further consideration of payment made by the Board, LAI hereby agrees to indemnify and hold harmless the Board from any and all of LAI's actions, causes of action, liabilities, fines, settlements, judgments, losses, or damages alleged or incurred to any individual person, firm, partnership, or corporation as a result of this Agreement. This indemnification will cover all losses and damages incurred by the Board and will include necessary costs and expenses including, but not limited to, attorney fees.

The Board shall be named as an additional insured on all liability insurance policies which cover LAI in administering the programs and services herein funded by the Board. LAI covenants to maintain in full force throughout the term hereof, at its own cost and expense, insurance acceptable to the Board insuring LAI as named insured and Board as additional insured (and such other person or persons designated by Board) against liability for injury or death of any person or persons and damage to property in or about the premises. Each such policy shall be issued by an insurer having a minimum Best Rating of B+ and will contain provisions that it cannot be canceled or amended, insofar as it relates to the premises, without at least thirty (30) days prior written notice to Board. The minimum coverages to be maintained are as follows:

Commercial General Liability \$1M per occurrence  
\$2M per aggregate

Auto Liability  
Bodily Injury, Property \$1M per occurrence

Employer Liability  
Workers' Compensation \$500K per incident

Personal Property Replacement Cost

Directors and Officers Liability \$1M

Fidelity Bond equal to or greater than the total amount of this Agreement

LAI shall provide to the Board on an annual basis a Certificate of Insurance documenting levels of insurance coverage and Board named as additional-insured.

**12. DEFAULT:** In the event LAI at any time fails or refuses to perform to the standards that may be reasonably anticipated in rendering the services and/or supports contracted herein, intentionally falsifies information, documents, or invoices submitted to the Boards, or causes any other material breach of this Agreement, the Board may send a written Notice of Default that

describes such failure, refusal, falsification, or breach. The Notice of Default will stipulate thirty (30) business days for cure, unless the failure, refusal, falsification, or breach is deemed in the Board's sole discretion to constitute an emergency which requires expedited cure. In the event of such an emergency, the cure period shall be such time, including immediate compliance without delay, as is reasonable in the circumstances considering economic, health, and other risks to the public and to the clients of LAI. If LAI fails to cure to the satisfaction of the Board the failure, refusal, falsification, or breach by the deadline set forth in the Notice of Default, the Board may declare LAI to be in default of this Agreement. Upon the Board's declaration of default, the Board may take all necessary steps and actions as deemed necessary to be within the best interests of the public and the clients of LAI. These steps and actions include, but are not limited to: terminating all further payments to LAI through this Agreement; taking possession of all assets and property owned by the Board, funded by the Board, or in which the Board holds a lien or security interest; and recovering all monies from LAI equal to the amount funded by the Board through this Agreement by any legitimate means necessary.

**13. STANDARDS.** LAI will comply with all Missouri, Federal, and local certification and licensing requirements and all applicable Federal, Missouri, and local laws. In addition, LAI is strongly encouraged to seek accreditation by the Commission on Accreditation of Rehabilitation Facilities (CARF) and any national, Missouri, or local accreditation body which provides accreditation for the types of programs and services provided by LAI.

**14. CONFLICT OF INTEREST.** LAI agrees that no member of its Board of Directors or any of its employees now has, or will in the future, have any conflict of interest between himself or herself and LAI. This shall include any transaction in which LAI is a party, including the subject matter of this Agreement. LAI shall provide the Board with "Conflict of Interest" disclosures and/or statements by each of its Board of Directors members and non-certified employees. "Conflict of Interest," as this term is used herein, shall be defined by Missouri law.

**15. OVERPAYMENT.** LAI shall reimburse the Board for any overpayments of the amounts listed in Section 2 if a Board review or annual audit reflects an overpayment. In the event LAI is financially unable to reimburse the Board for an overpayment, the Board shall have the option of: withholding the overpaid amount from the next scheduled payment as identified in this Agreement; withholding the overpaid amount from the next scheduled payment as identified in a separate or unrelated Agreement; not entering into and executing a future Agreement until the overpayment is reimbursed; or taking additional steps or actions to recover the overpaid amount(s).

**16. GRANT OF SECURITY INTEREST.** LAI hereby grants to the Board a security interest in all of LAI's right, title and interest in and to the property purchased through this Agreement, wherever located, whether held by LAI or any other person and whether such property or interest therein is now owned or existing or hereafter acquired or arising (collectively, the "Collateral").

**17. FURTHER ASSURANCES.**

(a) Except as otherwise set forth herein, the Borrower agrees that from time to time, LAI shall promptly execute and deliver all further instruments and documents, and take all further action, that may be necessary or desirable, or that the Board may reasonably request, in order to perfect and protect any security interest granted or purported to be granted hereby, or to enable the Board to exercise and enforce its rights and remedies hereunder with respect to any Collateral. Without limiting the generality of the foregoing, LAI shall execute and file such assignments, financing or continuation statements, or amendments thereto, and such other instruments or notices as may be reasonably necessary in order to perfect and preserve the security interests granted or purported to be granted hereby.

(b) LAI hereby authorizes the Board to file one or more financing or continuation statements, and amendments thereto, relating to all or any part of the Collateral, without the signature of LAI.

**18. REPRESENTATIONS AND WARRANTIES.** LAI represents and warrants to the Board that: (a) LAI's legal name is exactly as set forth on the first page of this Agreement; (b) LAI is the owner and has possession or control of the Collateral; (c) LAI has the exclusive right to grant a security interest in the Collateral; (d) the Collateral is free from liens, adverse claims, setoffs, default, prepayment, defenses and conditions precedent of any kind or character, except the lien created hereby; and (e) no financing statement covering any of the Collateral, and naming any secured party other than the Board, is on file in any public office.

**19. COVENANTS.** LAI agrees in general: (i) not to change its name, and as applicable, its chief executive office, its principal residence or the jurisdiction in which it is organized and/or registered without giving the Board prior written notice thereof and (ii) not to change the places where Debtor keeps any Collateral without giving the Board prior written notice of the address to which Debtor is moving same.

**20. MODIFICATION OR AMENDMENT.** In the event either Party requests to make any modification or amendment to this Agreement, a request of the proposed modification or amendment must be submitted in writing to the Executive Director of the other Party no less than thirty (30) calendar days prior to the requested modification or amendment date, and must be agreed to in writing by both Parties.

**21. NOTICE.** Any written notice or communication to the Board shall be emailed, mailed, or delivered to the Board at:

Camden Co. Developmental Disability Resources  
P.O. Box 722 (mailed)  
100 Third St. (delivered) Camdenton MO 65020  
[director@ccddr.org](mailto:director@ccddr.org)

Any written notice or communication to LAI shall be mailed or delivered to:

Lake Area Industries, Inc.  
1720 North Business Route 5 (mailed and delivered)  
Camdenton MO 65020  
[director@lakeareaindustries.org](mailto:director@lakeareaindustries.org)

**22. TERM OF AGREEMENT:** The term of this Agreement shall be January 1<sup>ST</sup>, 2019, to December 31<sup>st</sup>, 2019.

**IN WITNESS WHEREOF**, the Parties through their authorized representatives executed this Agreement effective as of the date set forth above.

**CAMDEN COUNTY SENATE  
BILL 40 BOARD**

**LAKE AREA INDUSTRIES, INC.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Attachment “A”



Policy Number: 31 Effective: September 17, 2012 Revised: August 25, 2014; February 26, 2018; May 21, 2018; December 17, 2018
<hr/> Subject: Procurement

**PURPOSE:**

It is the policy of Camden County Developmental Disability Resources (CCDDR) to implement sound procurement management practices that allow for competitive solicitations and fair determinations when awarding business services, products, and contracts to individuals or companies that wish to do business with CCDDR. All procurement management practices of the board shall comply with applicable state and federal laws.

**POLICY:**

I. Procurement Process

The Procurement Procedure shall identify the process and descriptions of the process in which the Procurement Policy shall be applied. All conditions of the Procurement Policy, Procurement Procedure, and procurement activities shall adhere to and comply with Policy #17, Financial Management Practices, and shall not conflict with any other Board policy or its Bylaws. The Board shall reserve the right to utilize existing State or County contracts for specific products or services through a resolution if the Board deems it necessary. All records of procurement activities shall be kept on file at CCDDR for the prescribed time allotted by law.

II. Procurement Officer

The Executive Director shall appoint a designated Procurement Officer for procuring products or services on behalf of CCDDR. In the absence of an appointed Procurement Officer, the Executive Director shall serve as the Procurement Officer.

III. Procurement Guidelines

It is not necessary to obtain bids or proposals on the purchase of a product or service from the same person or business in an amount less than \$6,000 within a 90-day period. The designated Procurement Officer is encouraged to make a legitimate attempt to obtain three bids or proposals from three potential sources if feasible. Faxed or emailed bids and proposals or quotes directly from a potential source's website or catalog may be obtained. The Procurement Officer and/or Executive Director can authorize purchases based on cost, quality, and other factors related to the purchases.

A formal competitive bid process shall be used for the purchase of a product or service \$6,000 or higher from the same person or business within a 90-day period. A Request for Proposals (RFP) or Notice of Funding Available (NOFA) shall be published in a local newspaper and shall be posted on the CCDDR website. The RFP OR NOFA can also be submitted directly to potential sources; however, direct submissions must be made to at least three potential sources. Bidders shall be given the guidelines for their responses contained within the RFP OR NOFA and an appropriate amount of time in which to develop and submit a proposal or quote based on the requirements contained in the RFP OR NOFA. The responses shall be sealed and shall remain sealed until the deadline for the RFP OR NOFA has passed. All responding parties shall be notified of the date for opening the sealed responses. Sealed responses shall be opened during a regularly scheduled CCDDR Board meeting.

Specific written agreements or contracts to purchase a product or service on an ongoing basis extending past a 90-day period will be considered a single purchase. Specific written agreements or contracts which do not obligate the Board to continue to purchase a product or service on an ongoing basis extending past a 90-day period will be considered separate purchases.

The Board may waive the requirement of competitive bids where there is a single feasible source for the purchase, and it makes the determination in writing and enters it in the Board meeting minutes. A “single feasible source” exists when:

1. Supplies are proprietary and only available from the manufacturer or a single distributor.
2. Based on past procurement experience, it is determined that only one distributor services the region in which the supplies are needed.
3. Supplies are available at a discount from a single distributor for a limited period of time.

When a single feasible source is to be procured, the Board shall post notice of the proposed purchase if the single feasible source purchase is \$6,000 or more. The Board shall post notice and advertise intent of the purchase in the local newspaper. Posted notices for single feasible source purchases shall include a paper notice posted on the primary place of business and on the CCDDR website. Notices posted and intents advertised for single feasible source procurement shall be done at least 10 days prior to purchase.

Supports and/or services for individuals served by CCDDR and paid by the Board through Medicaid Waiver agreements or other contracts with the Department of Mental Health, Division of Developmental Disabilities, shall be done in accordance with the guidelines established within those agreements or contracts. Supports and/or services procured and paid solely or partially by the Board specifically for individuals served by CCDDR shall be done in a manner which represents the health, safety, and best interests of the individuals being served.

#### IV. Awards for Services and Products

A panel of CCDDR representatives will be assigned to review all responses before an approved respondent is selected. CCDDR may require respondents to provide additional assurances, insurances, bonds, and supplementary information during the procurement process. If there is only one respondent to an RFP OR NOFA, a second solicitation may or may not be offered. All proposals may be rejected and new solicitations issued. Awards and contracts for RFP's OR NOFA's shall not be solely based on price. Other considerations will be utilized based on the



premise of the services and/or products contained within the RFP OR NOFA. Respondent references, respondent experience, respondent qualifications, proposal presentation, proposal accuracy, proposal clarity, timelines for project completion, quality of proposed goods/services, warranties, and other factors related to the product and/or service shall be considered during the procurement process. Preference shall be applied to those respondents who employ Camden County residents with developmental disabilities and may be part of the requirements contained within the RFP OR NOFA. All other preferences and guidelines identified in applicable Federal, state, and local law shall be recognized.

V. Banking Services

The Board shall issue an RFP and receive proposals from banking corporations or associations to be depositaries of funds every four years, with an option to rebid in odd numbered years. Proposals are to be sealed, include the rate of interest for the specified period in the RFP, and must include a certified check for not less than \$2,500 as a guaranty of good faith on the part of the respondent to provide the required security per RSMo 110.010. If there are no responses, the Board can choose any bank in the county or adjoining counties with interest of not less than 1.5%.

VI. Periodic Review of Existing Products or Services

CCDDR shall periodically review the cost of products and/or services utilized on an ongoing basis and previously awarded through the procurement process. If desired or necessary, CCDDR may seek to solicit new proposals for these products and/or services. In such cases, CCDDR shall follow the Procurement Guidelines in Section III.

VII. Emergency Procurement

CCDDR may waive all procurement requirements when there has been an “Emergency Declaration” issued by the Executive Director in conjunction with the approval of the Board Chairman. If the Board Chairman is unavailable, the Executive Director shall seek the approval from the Board Vice Chairman. If the Chairman and Vice Chairman are unavailable, the Executive Director shall seek approval from no less than two Board members. If the Executive Director is not available, any two members of the board in conjunction with the Chairman or Vice Chairman (if the Chairman is unavailable) can issue an “Emergency Declaration”. An “Emergency Declaration” can be issued if it has been determined that there exists a threat to life, property, public health, or public safety; when immediate expenditure is necessary in order to protect against loss of or damage to CCDDR property; if a legal matter prompts immediate attention or response; in order to prevent or minimize serious disruption in CCDDR services; or to ensure the integrity of CCDDR records. Emergency procurements shall be made with as much competition as is practicable under the circumstances. A detailed report and accounting of the “Emergency Declaration” shall be provided to the Board for review at the next regularly scheduled Board meeting or at a convened emergency Board meeting (if necessary).

**REFERENCES:**

- Chapter 50, Revised MO Statutes
- Chapter 34, Revised MO Statutes
- Chapter 110, Revised MO Statutes

**Attachment “B”**



Policy Number: 10 Effective: August 1, 2007 Revised: November 21, 2016, December 18, 2017, May 21, 2018
Subject: Program Funding & Purchase of Services and/or Supports Agreements

**PURPOSE:**

It is the policy of Camden County Developmental Disability Resources (“CCDDR”) to provide program funding and Purchase of Services and/or Supports Agreements (“POS Agreements”) to agencies in accordance with CCDDR’s mission, strategic planning objectives, and annual fiscal budget, and applicable Federal and Missouri laws. POS Agreements may include, but are not limited to, contracts, memorandums of understanding (MOU), or other related instruments used to convey funds.

**POLICY:**

I. General Information

- A. CCDDR is authorized by Sections 205.968 – 205.972 RSMo to serve persons with developmental disabilities, as defined in Sections 205.968 and 630.005 RSMo. The CCDDR Board of Directors (“Board”) may elect to directly provide programs or services for Camden County residents with developmental disabilities (“Eligible Persons”), contract with existing agencies to provide programs or services for Eligible Persons, or both. CCDDR shall award public funds to agencies for programs and services that are used effectively, efficiently, and appropriately.
- B. The following general principals shall apply to all program funding and POS Agreements awarded to agencies in serving Eligible Persons:
  - 1. Funding shall be appropriated for CCDDR’s fiscal year (calendar year) or for special projects. Program funding and POS Agreements are typically funded by CCDDR from Camden County property taxes received from the Camden County Treasurer or revenue from Targeted Case Management claims submitted to and paid by Medicaid. The total amount of funds available is determined by calculating the estimated funds to be received in a stated fiscal (calendar) year less the total amount of funds needed to sustain CCDDR sponsored programs or services, operational reserves or other restricted fund accounts, Medicaid Waiver match commitments with the Department of Mental Health, Targeted Case Management expenses, administrative expenses, building expenses, and various other CCDDR operational expenses.

2. CCDDR may be limited in the amounts, if any, it can award to agencies for any funding request.
  3. All agencies receiving program funding or a POS Agreement from CCDDR shall comply with all CCDDR funding Policies/Procedures and shall sign a funding agreement outlining the terms of CCDDR funding. CCDDR reserves the right to establish the conditions and requirements of the funding agreement(s).
  4. CCDDR will not provide program funding or POS Agreements to assist agencies in retiring their existing debts, to supplant an existing financial effort of the agency, or to establish endowment funds. All funds awarded by CCDDR must be utilized for a specific purpose in serving Eligible Persons in agreement with CCDDR's mission and Sections 205.968-205.972 RSMo.
  5. CCDDR shall only provide program funding or POS Agreements for services rendered/expenses incurred by an agency after the date of Board approval of the agency's application.
  6. An agency that fails to perform in accordance with CCDDR's funding agreement shall be considered to be in default of said funding agreement. Any agency's ineffective, inefficient, or inappropriate use of awarded funds or a portion thereof shall be subject to a recapture of said funds.
  7. Applicants of program funding or POS Agreements for partial funding of projects must demonstrate the availability and source of other funds for the development and/or continued operation of the proposed service or program.
- C. CCDDR may directly solicit, procure, or provide services and/or supports for Eligible Persons as deemed necessary.
- D. All agencies receiving funds from CCDDR are encouraged to attend the monthly Board meetings to discuss progress on programs funded by CCDDR and receive information on CCDDR activities and topics related to developmental disabilities.

## II. Annual Program Funding and POS Agreements

- A. Agencies requesting funds to sustain operations or continue to provide services and/or supports shall be required to submit a funding request annually to CCDDR.
- B. The annual funding request cycle will follow the following timelines:
  1. Funding requests for the next CCDDR fiscal (calendar) year are due to CCDDR no later than October 15th of the current fiscal (calendar) year. Acceptable delivery methods to CCDDR shall include delivery via email,

United States Postal Service, third-party private service, or personal delivery.

2. The CCDDR Executive Director shall review all annual funding requests and will make recommendations to the Board at the November or December Board meeting. Certain circumstances may exist which require additional review by the Executive Director and/or the Board.
3. The Board generally approves the preliminary annual budget for the next fiscal (calendar) year in November; however, the Board may re-convene if needed in December to approve a final budget. No annual funding request shall be approved until the next fiscal (calendar) year budget is approved by the Board.

C. Agreements for funds awarded prior to the end of the current fiscal (calendar) year for the following fiscal (calendar) year are typically signed no later than December 31st.

1. If a decision about a funding request is made after December 31<sup>st</sup>, the funding agreement will be signed following any approval with the funds retroactive to January 1<sup>st</sup>.

### III. Special Program Funding and POS Agreements (New Program or One-Time Funds)

A. CCDDR will review special funding requests (new program or one-time funding applications) in situations including, but not limited to:

1. The health and/or safety of Eligible Persons is threatened;
2. The health and/or safety of persons providing support services for Eligible Persons is threatened;
3. Programs or services provided by an agency are threatened;
4. Amounts originally appropriated for an approved program or service are insufficient due to unanticipated growth in the program or service;
5. Unexpected/unanticipated funding opportunities arise;
6. A situation arises which presents an immediate financial hardship for an agency that cannot wait until the next budget cycle;
7. A new program, service, and/or support which will provide community inclusion, community employment, community transportation, housing, immediate care, or other services and/or supports which are not currently offered or improves the quality or environment of community living and/or an existing service and/or support;

8. Funds for one-time expenses such as acquisition of property, renovations, or equipment that have a useful life of one (1) or more years;
  9. Funds for one-time expenses related to new construction of or renovation to existing buildings; or
  10. Funds for the purchase of vehicles utilized in transporting Eligible Persons for participation in programs or community inclusion when other State and/or Federal transportation funding resources have been exhausted.
- B. Special funding requests must be submitted to CCDDR's Executive Director no less than 30 days prior to the next regularly scheduled Board meeting.
  - C. The CCDDR Executive Director shall review all special funding requests and will make recommendations to the Board at the next regularly scheduled Board meeting.
  - D. CCDDR's Executive Director and/or Board may request additional information, supporting documents, or other supportive information to support the special funding request before a decision is rendered.

#### IV. Eligibility Criteria

- A. Agencies applying for funds from CCDDR must utilize said funds to serve Eligible Persons.
- B. Eligible Persons participating in programs offered or receiving services and/or supports provided by agencies should be current or former clients of the Department of Mental Health, Division of Developmental Disabilities and/or CCDDR. If not a former or current client of the Department of Mental Health, Division of Developmental Disabilities and/or CCDDR, an intake eligibility application and supporting documentation may be requested to support client eligibility.
- C. The Board may, at its sole discretion, impose limitations with respect to community inclusive programs and services such as programs to be administered and services to be provided. Such limitations as determined by the Board may depend upon: the availability of funds; the appropriate, efficient, and effective use of funds; the needs of Eligible Persons to be served; and the needs within the community.

#### V. Agencies Eligible for Program Funding/POS Agreements

- A. CCDDR funds are available to agencies which are serving, or will serve upon implementation of a program, service, and/or support, Eligible Persons.

- B. POS Agreements and program funding may be awarded to for-profit agencies, and shall be dependent upon the needs of Eligible Persons and the availability of not-for-profit programs, services, and/or support agencies.
- C. CCDDR reserves the right to procure services and/or supports without a funding application or POS Agreement in instances involving Medicaid or Medicaid Waiver services and/or supports, where individual choice is a prerequisite, or in instances where the immediate procurement of such services and/or supports are deemed necessary.

VI. Funding Application Requirements

A. General Requirements:

- 1. Agencies shall submit current proof of insurance coverage for all programs, services, and assets. The agency shall maintain minimum insurance coverages as set forth in the CCDDR Funding Agreement. CCDDR shall be named as an additional insured on all liability insurance policies that cover the programs and services funded by CCDDR. The agency shall also maintain blanket fidelity coverage in an amount equal to or greater than awarded funds from CCDDR for all persons handling said funds.
- 2. Not-for-profit agencies shall be registered as a not-for-profit corporation in the State of Missouri and have a current Certificate of Good Standing from the Secretary of State's office, provide a current 501(c)3 determination letter from the Internal Revenue Service, and provide a copy of the most recent 990 filed with the Internal Revenue Service
  - a. If the agency has been in operation for less than two (2) agency fiscal years prior to the application for funds and the agency's first fiscal year has not ended or the agency's first fiscal year has ended but it has not been six (6) months since the end of the first fiscal year, the agency must submit the copy of the 990 by the end of the sixth (6th) month after the end of the agency's fiscal year.
- 3. For-profit agencies shall have a current Certificate of Good Standing from the Secretary of State's office for the programs and/or services/supports identified in the application.
- 4. If applicable, agencies must submit proof of good standing with regard to current licensure, certification, or accreditation from the appropriate Missouri and/or Federal authority having oversight responsibilities (i.e. DESE, DMH, etc.).

5. Agencies must be in good standing with regard to the successful implementation of previous services, programs, or projects funded by CCDDR.
  6. Agencies must submit a business plan or detailed description of the program(s), service(s), project(s), etc. for which funds are to be used.
  7. Agencies must submit a copy of their current strategic plan, Bylaws, Articles of Incorporation, financial management policy, financial management procedures, and other policies and procedures when submitting an application for the first time.
  8. Agencies shall provide other documents as deemed necessary by CCDDR Executive Director and/or the Board.
- B. The annual funding application requirements are as follows:
1. Agencies shall demonstrate fiscal viability by submitting:
    - a. a current year-to-date detailed balance sheet;
    - b. current year-to-date detailed statement of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
    - c. current year-to-date detailed cash flow statement;
    - d. detailed budget for the next 12 consecutive months or fiscal year for each program administered by the agency; and
    - e. the annual funding application.
  2. Agencies that have been in operation for more than three (3) agency fiscal years prior to the application for funds must include in addition to the documents requested in Subsection (1):
    - a. the previous two agency fiscal year-ending detailed balance sheets;
    - b. detailed statements of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
    - c. detailed cash flow statements; and
    - d. third-party audit reports with the funding application.
  3. Agencies that have been in operation for less than three (3) agency fiscal years prior to the application for funds must include in addition to the documents requested in Subsection (1):



- a. the agency's previous fiscal year-ending detailed balance sheet;
  - b. detailed statement of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
  - c. detailed cash flow statement; and
  - d. third-party audit report with the funding application.
4. Agencies that have been in operation for less than two (2) agency fiscal years prior to the application for funds must include in addition to the documents requested in Publication (1):
- a. a copy of the previous fiscal year-ending detailed balance sheet;
  - b. detailed statement of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
  - c. detailed cash flow statement; and
  - d. third-party audit report within six (6) months after the end of the agency's previous fiscal year if the first fiscal year has not ended at the time of the funding application, if the agency's first fiscal year has ended but it has not been six (6) months since the end of the first fiscal year, the agency must submit the third-party audit report by the end of the sixth (6th) month after the end of the agency's fiscal year.

C. The special funding application requirements are as follows:

- 1. For new program, service, and/or support applications, agencies shall provide detailed information about the program, service, and/or support including, but not limited to:
  - a. a business and/or strategic plan;
  - b. projected budget;
  - c. anticipated outcomes;
  - d. summary of how CCDDR funds will be utilized in program or service development identified in the application; and
  - e. current or past agency financial reports (if applicable).
- 2. For operational shortfall, capital improvement, equipment purchase, new construction, renovation, vehicle acquisition, or health and safety related

applications, agencies shall provide detailed information about the circumstances including, but not limited to:

- a. a business and/or strategic plan;
- b. projected budget;
- c. anticipated outcomes;
- d. summary of how CCDDR funds will be utilized; and
- e. current or past agency financial reports (if applicable).

VII. Programs, Services, and/or Supports Eligible for Funding

- A. Agencies applying for funds from CCDDR must utilize the funds for programs, services, and/or supports for Eligible Persons including, but not limited to the following:
  1. Sheltered employment programs, services, and/or supports;
  2. Community employment programs, services, and/or supports;
  3. Pre-vocational programs, services, and/or supports;
  4. Immediate care programs, services, and/or supports;
  5. Community inclusion programs, services, and/or supports;
  6. Residential programs, services, and/or supports; and
  7. “Related” programs, services, and/or supports defined as:
    - a. Programs designed toward enabling an Eligible Person to progress toward normal living and/or to develop his or her capacity, performance, or relationships with other persons;
    - b. Programs which provide services related to a place of residence or social centers for Eligible Persons; or
    - c. Programs which provide a controlled environment.
- B. Agencies applying for funds from CCDDR which fall within the area of “related” programs, services, and/or supports will be asked to show how the program, service, and/or support qualifies under the above definition.
- C. The Board shall, at its discretion, determine if the program, service, and/or support qualifies when evaluating all applications.

## VIII. Funding Categories

### A. Annual and Special Funding

#### 1. Program Funding

- a. CCDDR may provide program funding to sustain existing agency operations and/or to continue providing programs, services, and/or supports to Eligible Persons.
- b. Program funding may be utilized for direct operational costs, such as personnel, fringe benefits, supplies, travel, professional fees, etc.
- c. A percentage of indirect/overhead costs may also be funded.
- d. All funding will be based on program specific measures.

#### 2. POS Agreements

- a. POS Agreements with agencies shall provide direct services and/or supports for Eligible Persons during a specified period of time.
- b. A “unit” of service and a “rate per unit” is determined and approved by the Board.
- c. The agency then invoices CCDDR for the number of “units” provided by the agency.

### B. Special Funding

#### 1. New Programs

- a. CCDDR may provide one-time program funding or POS Agreements for new programs.
- b. Criteria to be used to review and evaluate all applications for new programs, services, and/or supports include, but is not limited to:
  - i. The extent to which the new program, service, and/or support has been identified by CCDDR as a need based upon needs survey results, waiting list data, or other viable sources;
  - ii. The extent to which other Federal, State, and local agencies or funding sources are mandated to fund the proposed new program, service, and/or support;
  - iii. The extent to which the new program, service, and/or support will contribute to the advancement of and/or

- improvement of promoting Eligible Persons to progress toward normal living;
- iv. The availability of CCDDR revenues to sustain the new program, service, and/or support on an on-going basis;
  - v. The extent to which the new program, service, and/or support falls within Sections 205.968-205.972 RSMo in terms of eligible services to be funded;
  - vi. The extent to which the estimated cost for the new program, service, and/or support is reasonable and is cost-effective;
  - vii. The extent to which other available revenue sources have been investigated and accessed by the agency requesting CCDDR funds;
  - viii. The extent to which the new program, service, and/or support addresses the needs of Eligible Persons;
  - ix. The extent to which the agency is: certified or accredited by State and national bodies; program, service, or support personnel are well qualified by training and/or experience for their roles; and the applicant agency has adequate facilities and personnel;
  - x. The extent to which, insofar as practicable, the proposed program, service, and/or support, if well executed, is capable of attaining the proposed outcomes and goals;
  - xi. The strength of the program, service, and/or support plan for evaluation in terms of meeting stated outcomes/goals; and
  - xii. The agency's historical performance in other programs, services, and/or supports funded by CCDDR (if applicable) or historical performance in other programs, services, and/or supports not funded by CCDDR (references may be requested).
- c. CCDDR will evaluate each one-time program funding application as it relates to program feasibility or viability and its impact on Eligible Persons participating in the program.

2. Construction/Renovation Projects & Purchases of Property

- a. All new construction projects and renovation projects require development of uniform specifications for the work to be done, adherence to this Policy, adherence to CCDDR Procurement Policy #31, adherence to the Missouri Prevailing Wage Law when applicable, and adherence to all applicable Federal, Missouri, and local laws.
- b. The following information shall be submitted with the agency's program funding application when requesting funding for new construction, property purchase, or renovation projects:
  - i. Description of the project and benefits to persons served;
  - ii. Projected timeline for initiation and completion of project;
  - iii. Business plan and how proposed property acquisition, construction, or renovation will enhance the agency's business operations and/or mission in serving Eligible Persons;
  - iv. Land site and value (for proposed purchases of property that CCDDR is to fund, an Independent Appraisal of the property from a certified appraiser is required);
  - v. Architectural plans (if applicable); and
  - vi. Itemized cost breakdown for the entire project.
- c. For all buildings or residential facilities proposed to be purchased, constructed, or renovated exclusively with CCDDR funds, the Board reserves the right to retain ownership of the property and subsequently lease the property to the agency for a specific purpose, hold recorded interest in title to the property, or be recorded as the first-priority lien-holder.
- d. For all buildings or residential facilities proposed to be purchased, constructed, or renovated which are partially funded by CCDDR funds, the Board reserves the right to hold recorded interest in title to the property or be recorded as a lien-holder.
- e. Agencies awarded funds for the purchase, construction, or renovation of property shall maintain adequate insurance coverage for said items, and shall furnish CCDDR with evidence annually. For all buildings or residential facilities proposed to be purchased, constructed, or renovated exclusively with CCDDR funds,

CCDDR shall be named as additional insured and loss payee on such policy.

- f. Restricted covenants shall be recorded for the agency's use of CCDDR funds to: purchase property; purchase, construct, or renovate buildings; or purchase, construct, or renovate of residential facilities.

3. Vehicle Purchases

- a. CCDDR may provide one-time program funding to enable agencies to:
  - i. improve or replace their existing fleet of vehicles;
  - ii. purchase lift equipment or safety equipment, such as restraints; or
  - iii. to purchase new vehicles as part of an expansion of transportation services.
- b. All vehicle purchases require adherence to this Policy, adherence to CCDDR Procurement Policy #31, applicable sections contained within CCDDR Transportation Policy #36 as outlined in the Funding Agreement, and adherence to all applicable Federal, Missouri, and local laws
  - i. Agency purchases of vehicles at the State/Federal Surplus warehouse in Jefferson City or through the MoDOT Section 5309/5310/5311 program are not subject to the conditions outlined in CCDDR Procurement Policy #31.
- c. For vehicles purchased entirely with CCDDR funds, the vehicle must be titled with CCDDR listed as first-priority lien-holder, and CCDDR will physically hold title for the duration of the vehicle's service.
- d. Agencies awarded funds for the purchase of vehicles shall maintain adequate insurance coverage for said items, and shall furnish CCDDR with evidence of insurance annually.
- e. Agencies are required to provide CCDDR with vehicle serial numbers and other appropriate identifying information.
- f. The vehicle must be used in transporting Eligible Persons.

- g. Agencies must submit a request in writing for CCDDR's permission to dispose of, transfer, or sell a vehicle purchased with CCDDR funds.
  - i. CCDDR reserves the authority to determine a reasonable sale price and shall use the wholesale value of the vehicle as specified in The Official Bus Blue Book by Bus Solutions, in consideration with straight-line depreciation methods.
  - ii. CCDDR reserves the right to retain proceeds from sales of vehicles purchased exclusively with CCDDR funds.
  - iii. Where vehicles have been partially purchased with Federal or MoDOT funds (Section 5309/5310/5311), Federal or MoDOT property management standards shall prevail, with remittance of the sale price to the CCDDR equal to CCDDR's percentage match (typically 20%).
- h. CCDDR will not provide funding to replace vehicles unless the odometer reading of the vehicle to be replaced is above 100,000 miles.

#### 4. Operational Shortfall

- a. CCDDR may provide one-time program funding for program specific operational shortfalls, such as unanticipated expenses incurred as a result of changes in health and safety compliance standards, replacement or repairs of necessary equipment, or other unforeseen and uncontrollable circumstances affecting the successful operation of a program.
- b. Operational shortfalls will be heavily scrutinized by the Board.
- c. Mismanagement or management errors will not be considered legitimate reasons for one-time program funding requests.

#### 5. Health and Safety

- a. CCDDR may provide one-time program funding to an agency if the health and safety of an Eligible Person/Persons is/are threatened, and the agency is financially unable to accommodate a remedy to the health and safety issue.
- b. Health and safety concerns will be heavily scrutinized by the Board.

- c. If it has been determined mismanagement or management errors are the reason for the health and safety issue, additional investigatory authorities may be notified and continued funding of any other CCDDR funded agency program will be reviewed and reconsidered immediately.

IX. Monitoring of Funds Utilization

- A. All agencies receiving annual funding from CCDDR for the on-going sustainment of programs, services, and/or supports shall provide a verifiable, detailed accounting of funds utilized as identified in the funding agreement(s).
- B. All agencies receiving special funding from CCDDR must submit copies of actual invoices and checks for payment of the invoices for approved expenditures.
- C. For operational, operational shortfall, new program, and/or other special project or program funding, a verifiable, detailed accounting of how the funds were utilized is required.
- D. If the agency requests CCDDR to make a direct payment to the supplier or manufacturer rather than being remunerated by CCDDR, an invoice from the supplier or manufacturer for all approved expenditures is needed.
- E. Purchase of Assets
  - 1. Agencies awarded funds for the purchase of assets (equipment, furnishings, vehicles, property, etc.) in excess of \$1,000 for items with a useful life of over 1 year shall complete an asset inventory report annually for the depreciable period applicable to the item following the award.
  - 2. Agencies awarded funds for the purchase of assets shall maintain a loss control/risk management system to prevent damage or theft of such items.
  - 3. Any damage or theft of an asset in excess of \$1,000 purchased with CCDDR funds shall be properly investigated, with the appropriate reports/findings submitted for review to the Board.
  - 4. Agencies awarded funds for the purchase of assets in excess of \$1,000 shall maintain adequate property insurance coverage for said items, and shall furnish CCDDR with evidence of insurance annually for all such capital items.
  - 5. If purchased assets are found not to be used during a six-month consecutive period of time during the first three years of ownership, said items shall be made available to CCDDR for reassignment to another agency, to CCDDR for its own uses, or for resale by CCDDR, with proceeds returning to CCDDR.



6. If purchased assets are found not to be used for or by Eligible Persons, the agency shall repay CCDDR the undepreciated or market value of said items or make the items available to CCDDR for reassignment to another agency.
7. Agencies awarded funds for the purchase of an asset in excess of \$1,000 shall not sell, trade, or dispose of the item within a three-year period of time after the award unless prior approval has been obtained from CCDDR. If prior approval is not obtained, the agency shall repay CCDDR for the funding amount used to purchase the asset.
8. All purchased assets shall be depreciated in accordance with generally accepted accounting principles. The agency shall be expected to establish and fund a depreciation reserve account to replace the item when this becomes necessary.

F. Purchase of Property

1. If CCDDR provides program funding for the purchase of real property and the agency sells, trades, or ceases to use the property for the purposes indicated in its original proposal and/or program funding application within five years from the date of being awarded funds, all funds disbursed in the project shall be reimbursed to CCDDR.
  - a. If the agency continues to serve Eligible Persons, but uses the property for a different purpose than in the original proposal, a request must first be made in writing to the Board to utilize the property in a different manner.
  - b. If the request is denied, the agency shall repay CCDDR for the funding amount used to purchase the real property.
2. For all purchases of personal property in excess of \$5,000.00, the agency shall grant to CCDDR a first-priority security interest in the property and all proceeds thereof.
  - a. The agency will execute a security agreement for the benefit of CCDDR and will, from time to time, execute, deliver, file, and record any statement, assignment, instrument, document, or agreement or take any other action that may be necessary or desirable in order to create, preserve, perfect, or validate the line on such personal property.
  - b. The security agreement shall be in effect for 10 years or until property is disposed of.

X. Monitoring Agencies Receiving Funds

- A. As a publicly-supported entity, CCDDR places a premium on the accountability of its funds. This responsibility extends to those agencies funded by CCDDR.
- B. Agencies will be required to provide CCDDR with a full financial disclosure of all operations.
- C. Agencies shall establish internal controls, systems, and procedures for monitoring the fiscal position of their agency and the use of CCDDR funds.
- D. Agencies' financial management controls and record-keeping shall be in accordance with generally accepted accounting principles.
- E. All agencies that have funding agreements with CCDDR shall submit an organization-wide independent audit to CCDDR conducted by a Certified Public Accountant following Generally Accepted Auditing Standards for the period in which the funding was received.
  - 1. If this funding extends into a subsequent fiscal year(s) for the agency, a subsequent audit(s) will be required.
  - 2. The audit document shall include the auditor's Management Report and comments on compliance with accounting standards and internal controls.
  - 3. The audit is due in the CCDDR office within six (6) months of the close of the agency's fiscal year.
  - 4. The DESE Audit Analysis shall accompany the audit report for sheltered employment services.
  - 5. Copies of audits by any regulatory entity must also be submitted to CCDDR within thirty (30) days of the agency's receipt of the completed audit report from the regulatory entity.
  - 6. Agencies receiving \$10,000 or less annually or through a one-time program funding application which carries no ongoing funding obligation by CCDDR may request an exception to the audit requirement.
    - i. This audit exception request must be submitted to CCDDR in writing with the program funding application.
    - ii. Each audit exception request will be considered on a case-by-case basis, and each consideration will be made based on the funding application circumstances.
    - iii. If a waiver is approved, the exempted agency shall submit year-end financial statements or program specific financial

statements signed by their board treasurer, Certified Public Accountant, or authorized designee.

- F. Any modifications or changes to the strategic plan, Bylaws, Articles of Incorporation, policies, and procedures adopted by the agency during the term identified in the funding agreement must be submitted to CCDDR.
- G. Agencies will be required to comply with all terms and conditions set forth in the funding agreement(s).
- H. CCDDR reserves the right to conduct periodic site visits of funded programs, services, and/or supports.
- I. CCDDR may, at its own costs, procure the services of third parties to conduct assessments, audits, inspections, etc. of programs, services, supports, and/or facilities funded by CCDDR funds.



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
***RESOLUTION NO. 2019-7***

CHANGE IN MILEAGE RATE

**WHEREAS**, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

**WHEREAS**, CSR 10-11.020 (County Travel Regulations, Mileage Allowance) sets forth the maximum rate of mileage reimbursement for county officials and employees not to exceed the Internal Revenue Service (IRS) standard mileage rate less 3 cents per mile. Any change to the maximum rate is effective on July 1<sup>st</sup> of the year the IRS changes their standard mileage rate.

**WHEREAS**, IRS Notice 2019-02 sets the standard mileage rate for transportation or travel expenses at 58.0 cents per mile for all miles of business use (business standard mileage rate) effective January 1<sup>st</sup>, 2019.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the “Board”, establishes the new mileage rate for employee reimbursement at 55.0 cents per mile to be effective July 1<sup>st</sup>, 2019.
2. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
***RESOLUTION NO. 2019-8***

**Temporary Committee Continuation – Joint CCDDR/LAI Committee**

**WHEREAS**, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

**WHEREAS**, the Camden County SB 40 Board (dba Camden County Developmental Disability Resources) Bylaws allow for committees to be created to research and discuss specific topics for business and make recommendations to Board members as a whole.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the “Board”, hereby acknowledges the need to continue to utilize a Joint CCDDR/LAI Committee.
2. The Board shall assign this committee to conduct research, provide evaluations, and make recommendations to the Board as a whole for consideration.
3. That the Board hereby nominates and appoints:

\_\_\_\_\_ - Committee Chairman

\_\_\_\_\_ - Committee Secretary

\_\_\_\_\_

\_\_\_\_\_

as members to the 2019 Joint CCDDR/LAI Committee, to which the Chairman of the Board shall serve as its Ex-Officio member and to which representatives from the LAI Board of Directors shall also serve as members.

4. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date



CAMDEN COUNTY SB40 BOARD OF DIRECTORS  
**RESOLUTION NO. 2019-9**

**APPROVAL OF AMENDED POLICY #29**

**WHEREAS**, Sections 205.968-205.972 RSMo and subsequent passage by Camden Co. voters of the Senate Bill 40 enabling legislation in August of 1980 allows for the business, property, affairs, administrative control, and management to rest solely with the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources).

**WHEREAS**, the Camden County SB 40 Board (dba Camden County Developmental Disability Resources) reviews, amends, and appeals its existing Bylaws, policies, plans, manuals, and job descriptions and creates new Bylaws, policies, plans, manuals, and job descriptions as needed to remain effective in its Agency administration and remain compliant with regulatory statutes.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby acknowledges the need to amend Policy #29, Restricted and Unrestricted Funds.
2. That the Board hereby amends and adopts Policy #29 (Attachment "A" hereto) as presented.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Vice Chairman, or Treasurer

\_\_\_\_\_  
Date

Attachment “A” to Resolution  
2019-9



Policy Number:  
29  
Effective: April 20, 2009  
Revised: November 21, 2016, January 23, 2019

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Subject: Restricted and Unrestricted Funds

**PURPOSE:**

Camden County Developmental Disability Resources (CCDDR) believes that sound financial management principles require that sufficient funds be retained by CCDDR to provide a stable financial base at all times. To retain this stable financial base, CCDDR needs to maintain a Fund Balance sufficient to fund all cash flows of CCDDR for a certain period of time; to mitigate potential fluctuations in annual property tax revenues; to establish the designation of Targeted Case Management program revenue; to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature; and to provide funds for all existing agency obligations.

The purpose of this policy is to specify the size and composition of CCDDR’s restricted and unrestricted funds and to identify requirements for use and replenishment of any fund balances.

**DEFINITIONS:**

Restricted Funds

Fund balances that are set aside for planned actions stated by the Board. Stated restrictions can be altered at CCDDR Board meetings.

Unrestricted Funds

Fund balances that have not been set aside for planned actions by the Board. These fund balances may be available for appropriation at the Board’s discretion or can be converted to a restricted fund at CCDDR Board meetings.

Operational Funds

Restricted funds designated for the Fiscal operation expenses identified in the Board-approved Fiscal Year Budget.



### Operational Reserves Fund

Restricted fund designated for fiscal cash liquidity purposes (i.e. fiscal reserve) that will provide for sufficient cash flow to meet the agency's emergency or sustainable cash-flow needs during times of revenue shortfalls and/or unanticipated expenditures. Operational Reserve funds guard against the unpredictability of Federal or state policy changes, Federal or state litigation, and/or volatility in the environment within which Federal, state, and/or local programs operate. The fund balance target level for each program shall be equal to 25% of the agency's annual revenues for each program; however, the Board may establish an amount more or less in an annual budget prior to the beginning of an upcoming fiscal year, which will be dependent upon the reasonable expectation of realized or projected income, expenses, and/or funds available.

### Sheltered Workshop Fund

Restricted fund designated for the County workshop that is used to offset the workshop's fiscal operational shortfalls (if any).

### Children's Program Fund

Restricted fund designated for agencies offering programs for developmentally disabled children.

### Medicaid Match Fund

Restricted fund designated for reimbursement to the Department of Mental Health for costs of services provided in the Partner for Hope Waiver, Community Waiver, Comprehensive Waiver, Lopez Waiver, and other Waiver programs.

### Housing Fund

Restricted fund designated for qualifying housing needs.

### Transportation Fund

Restricted fund designated for qualifying transportation needs.

### Community Employment Fund

Restricted fund designated for qualifying community employment needs.

### Special Needs Fund

Restricted fund designated for qualifying needs that would not otherwise be provided or funded by another resource or program.

### New Programs Fund

Restricted fund designated for qualifying needs of proposed new programs or new programs' start-up costs.

### Sponsorships Fund

Restricted fund designated for sponsoring service costs for qualifying clients to participate in special needs camps or other related recreational activities; for charitable purchases or costs on behalf of qualifying clients; for charitable donations made on behalf of or for the benefit of qualifying clients; or for other sponsorship services or activities which will be in the best interest of or benefit qualifying clients.

### Building/Remodeling/Expansion Fund

Restricted fund designated for the cost to purchase new real estate and buildings; to construct, remodel, remove, rebuild, or reconstruct new buildings or property improvements; to construct, remodel, remove, rebuild, or reconstruct mechanical, HVAC, plumbing, structural, or electrical systems to buildings or property improvements; and to offset expenses related to Agency expansion efforts.

### Legal Fund

Restricted fund designated for costs related to legal counsel, court costs, or other related expenses.

### TCM Fund

Restricted fund designated for costs or shortfalls related to the Targeted Case Management Program.

### Community Resource Fund

Restricted fund designated for costs or expenses related to supports, services, and/or program/project development for successful community inclusion and/or access to the community.

### Office Machines and Equipment Fund

Restricted fund designated for office machines and other necessary equipment.

### Other Fund

Restricted fund designated for uncategorized expenses, asset expenses, or to offset asset values less depreciation.

## Qualifying Needs

Qualifying needs are needs pertaining to the classification of the designated fund as defined by the Board at the time of the allocation of the need.

### **POLICY:**

#### I. Uses

##### A. Designated Restricted Fund Balance

CCDDR will maintain fund balance designations for fiscal cash liquidity purposes. The amounts of the fund balances shall be established by the Board through approval of the Fiscal Year Budget and may be modified from time to time as needs change throughout the Fiscal Year.

##### B. Designated Unrestricted Fund Balance

Fund balance designations not otherwise restricted as required above represent balances available for appropriation at the discretion of the Board for use in Fiscal Year operations. The Board will make every effort to use these unrestricted funds for the following purposes (listed in order of priority):

- For use in meeting contingency/emergency expenditures that are unanticipated.
- Increase Designated Restricted Fund Balances as deemed necessary.
- For use in meeting capital improvement or equipment replacement needs as deemed necessary by the board.
- Use as beginning cash balance in support of the Board-approved annual budget.

The CCDDR Board recognizes that any such unrestricted funds should be appropriated for Fiscal Year operational costs as they represent current or prior year surpluses that may or may not materialize in subsequent fiscal years. In developing the annual budget, the Executive Director shall identify any funds proposed to be taken from unrestricted fund balances needed to balance the budget, which may be a result of time-limited or one-time expenditures contained in the annual budget.

#### II. Monitoring and Reporting

The CCDDR monthly financial statements shall identify the status of the fund balance(s) within this policy and shall be used in conjunction with the development of an annual budget. In the annual Budget Summary to the Board completed in developing the annual budget, the Executive Director shall identify all anticipated restricted and unrestricted funds available the following year, and any recommendations for use of said funds shall be presented to the Board in this report.

III. Replenishment of the Operational Reserves Fund Balance

Should the Operational Reserves Fund Balance amount fall below the targeted level or fiscal year budgeted amount, the Board must approve and adopt a plan to restore this balance to the targeted or budgeted level within a reasonable time period. If restoration of the Operational Reserve Fund cannot be accomplished within a reasonable time period without severe hardship to the Board, then the Board will establish a different targeted or budgeted level.

IV. Investment of Restricted and Unrestricted Funds

All designated fund balances of CCDDR may be invested at the Board's discretion according to CCDDR's Investment Policy.

**REFERENCES:**

- CARF Standards Manual
- Revised MO Statutes