



March 11th, 2021

**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 March 11th, 2021, at 5:00 PM

This Board Meeting will be held at:

255 Keystone Industrial Park Drive
Camdenton, MO 65020

Participants can also Join via WebEx/Phone:

<https://camdencountydevelopmentaldisabilityresources.my.webex.com/camdencountydevelopmentaldisabilityresources.my/j.php?MTID=mc0ba0ab4babd553eb7ebb2d2fedea42>

To Join by Phone: 1-415-655-0001
Meeting Number (Access Code): 142 136 4970
Meeting Password: 96736769

Call to Order/Roll Call

Introduction of New Board Member

Approval of Agenda

Approval of Open Session Board Meeting Minutes for February 11th, 2021

Approval of Closed Session Board Meeting Minutes for February 11th, 2021

Acknowledgement of Distributed Materials to Board Members

- 2019 Final Audit Report
- January 2021 OSCLFDC Monthly Report
- January 2021 CLC Monthly Report
- January 2021 LAI Monthly Report
- February 2021 Support Coordination Report
- 2020 Performance Summary
- February 2021 Employment Report
- February 2021 Agency Economic Report
- January 2021 Credit Card Statement

Speakers/Special Guests/Announcements

- New CCDDR Support Coordinator
- New LODC Executive Director – Jennifer Campbell
- Wendy Renner – Evers & Company, CPA's, LLC – CCDDR FY 2019 Final Audit Report

Monthly Oral Reports

- Our Saviors Lighthouse Child & Family Development Center
- Children's Learning Center
- Lake Area Industries
- MACDDS Updates

Old Business for Discussion

- COVID-19 Related Updates

New Business for Discussion

- Potential New Housing Program
- Status of Medicaid Spend-Down, Ticket-to-Work, and Other Medicaid Premium Program

March 2021 Reports

- Support Coordination Report
- 2020 Performance Summary
- Employment Report
- Agency Economic Report

January 2021 Credit Card Statement

Discussion & Conclusion of Resolutions:

- NONE

Board Educational Presentation/Discussion: Support Coordinator & Quality Assurance Coordinator

Open Discussions

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."

Adjournment

The news media and any interested party may obtain copies of this notice, and a direct link to the WebEx meeting can be submitted to anyone requesting access 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

February 11th, 2021
Open Session Minutes

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Open Session Minutes of February 11th, 2021

Members Present Angela Sellers, Betty Baxter, Paul DiBello, Nancy Hayes, Dr. Vicki McNamara

Members Absent Brian Willey, Kym Jones, Suzanne Perkins

Others Present Ed Thomas, Executive Director

Guests Present Natalie Couch, (LAI)
Susan Daniels CLC
Jessica Jensen OSLCFDC
Jeanna Booth, Marcie Vansyoc, Rachel Baskerville, Ryan Johnson,
Lori Cornwell, Connie Baker, Linda Simms (CCDDR)

Approval of Agenda

Motion by Nancy Hayes, second Paul DiBello, to approve the agenda as presented.

AYE: Angela Sellers, Betty Baxter, Nancy Hayes,
Paul DiBello, Dr. Vicki McNamara

NO: None

Approval of Open Session Board Minutes for January 14th, 2021

Motion by Paul DiBello, second Dr. Vicki McNamara, to approve the January 14th, 2021, Open Session Board Meeting Minutes as presented.

AYE: Angela Sellers, Betty Baxter, Nancy Hayes,
Paul DiBello, Dr. Vicki McNamara

NO: None

Acknowledgement of Distributed Materials to Board Members

- December 2020 CLC Monthly Report
- December 2020 LAI Monthly Report
- January 2021 Support Coordination Report
- January 2021 Employment Report
- January 2021 Agency Economic Report
- December 2020 Credit Card Statement
- Resolutions 2021-12

Speakers / Special Guests /Announcements

- **New LODC Executive Director**

LODC's new executive director had an emergency come up and will attend the March board meeting.

- **OSLCFDC Executive Director – Jessica Jensen**

Jessica introduced herself and said the agency opened in April of 2019. OSLCFDC specializes in working with children from age 6 weeks to 11 years of age who have learning and developmental disabilities, special needs children, and foster care. The agency is in the Lutheran church in Camdenton. Oral reports will be presented to the board next month.

Monthly Oral Reports

Children's Learning Center (CLC)

Susan Daniels

CLC has gained 2 new kiddos and enrollment is now 22. A transfer from Morgan county was processed and a referral was sent to CCDDR. There are presently 10 one on ones, and CLC is 100% fully staffed. CLC will proceed with their event of Pizza for a Purpose in March; however, they have few donations.

Lake Area Industries (LAI)

Natalie Couch

Three bids were received for a pallet wrapper - Two bids from Rocket Industries \$7,875 and \$5,785, one bid from Package Systems for \$10,395 and one from Midland Packaging for \$10,995. Four bids for concrete for parking area were received: Rock Solid Concrete \$51,100, Base Asphalt a bid for concrete in the amount of \$40,000 and a bid for asphalt for \$30,000, and a bid from Rice Concrete at \$55,730. January was a good month, but this week was rough due to bad weather. The workshop is keeping up with workload -completed a job for Woodland Scenic and getting another job from them. Received another job from Laker. 25 BTI purchase orders are open. Shredding is busy. New trailers for cardboard were received – one placed at Cedar Glenn and one at the side of LAI. 19 employees received their first COVID shot on 1-25-21 and will receive 2nd shot on 2-23-21. One half of the workshop has had their COVID shots. Had a letter writing campaign to protect 14C last week. A question was asked if Ed had any other information than what was out there. Ed replied he did not know where it stood.

MACDDS Updates

Beginning last month, the MACDDS Governmental Affairs Committees set up meetings with the Health, Mental Health, and Social Services sub-committee. Ann Graff and Ed traveled to Jefferson City for a meeting regarding provider rates. The increase in minimum wage impacts Direct Supports. Providers cannot compete with retail and fast-food employers, which further intensifies the current direct support professional hiring and retention crisis. Ed and Ann want to make sure the legislators understand this affects rural communities significantly.

Old Business for Discussion

- **Covid-19 related updates**

The 7-day positivity rate is down significantly – currently 7.9% - last week was 10.46%. The overall positivity rate since March of 2020 is between 15% to 16%. Offices will be opened next week to the general public. Social distancing and face coverings will be required. Future Board meetings will be held in person at Keystone unless and until positivity rates increase above 10% again.

Nancy Hayes asked if the Camden County Health Department has a dashboard with actual numbers of COVID 19. Ed said no. Ed uses the Show Me Strong Recovery Plan website for statistical information and analysis.

- **Board Member Vacancy**

Two persons have expressed interest in being a board member; however, one has recently withdrawn. Ed presented Angela Boyd as a potential candidate for the vacant position. The Board had no objections to recommended Angela Boyd to the Commissioners for consideration. Ed will submit a letter to the County Commissioners.

New Business for Discussion

- None

January 2021 Reports

Support Coordination Report

As of January 31st, there were 330 clients and 4 intakes. 86.67% of CCDDR's clients are Medicaid eligible.

Employment Report

Not much change – percentages are stagnant – community employment slipped a bit since last year.

Agency Economic Report

TCM revenues remain steady, and the largest tax check was not received until February. Timing of unreceived/unrecorded invoices should not significantly impact the net operating income.

Motion by Betty Baxter, second Dr. Vicki McNamara, to approve **ALL** reports as presented.

AYE: Angela Sellers, Betty Baxter, Nancy Hayes,
Paul DiBello, Dr. Vicki McNamara

NO: None

December 2020 Credit Card Statement

No Questions and a vote not necessary.

Discussion & Conclusion of Resolutions:

1. **Resolution 2021-12: Approval of amended Policy 31**

One change to Procurement Policy. A general NOFA is typically posted on CCDDR's website at beginning of each year to initiate new I/DD services/supports program responses. The scopes are not predetermined by CCDDR; therefore, there is no way overall proposal amounts. The Administrative Team normally reviews all responses, and NOFA responses over \$6,000 must be approved by the Board of Directors.

Motion by Nancy Hayes, second Betty Baxter, to approve the resolution as presented.

AYE: Angela Sellers, Betty Baxter, Nancy Hayes,
Paul DiBello, Dr. Vicki McNamara

NO: None

Board Education Presentation: Advocacy and Lobbying

Ed gave a PowerPoint presentation – explained definition of advocacy and what advocacy is. Specific examples of Advocacy, direct lobbying and grassroots lobbying were explained.

Open Discussion:

None

Public Comment:

None

Adjournment:

Motion by Paul DiBello, second Betty Baxter, to adjourn the open session and go into closed session pursuant to Section 610.021 RSMo, subsections (13), (14), and (17)

A roll call vote was taken.

AYE: Angela Sellers, Betty Baxter, Nancy Hayes,
Paul DiBello, Dr. Vicki McNamara

NO: None

Board Chairperson/Other Board Member

Secretary/Other Board Member

FY 2019 Final Audit Report

**CAMDEN COUNTY
DEVELOPMENTAL
DISABILITY RESOURCES**

Camdenton, Missouri

INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of **Camden County Developmental Disability Resources** (CCDDR) as of and for the year ended December 31, 2019, 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, 2019, 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, schedules of changes in net pension liability and related ratios and contributions on pages 3 - 8 and 27 - 29 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

February 17, 2021

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

(Unaudited)

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, 2019. 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 2019 are as follows:

- CCDDR's liquid assets of cash and cash equivalents were \$868,489.93 and \$796,467.48 for the years ended December 31, 2019 and 2018, 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, 2019

(Unaudited)

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 14 – 26 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 2019 and 2018.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

(Unaudited)

Table 1
Statement of Net Position

Assets	2019	2018
Current and Other Assets	\$ 1,952,566.65	\$ 1,852,289.40
Capital Assets	741,343.16	673,814.09
Total Assets	<u>2,693,909.81</u>	<u>2,526,103.49</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	73,038.98	52,933.00
Total Deferred Outflows of Resources	<u>73,038.98</u>	<u>52,933.00</u>
Liabilities		
Current Liabilities	126,085.74	100,190.45
Noncurrent Liabilities	75,026.52	8,667.00
Total Liabilities	<u>201,112.26</u>	<u>108,857.45</u>
Deferred Inflows of Resources		
Unavailable Revenue - Property Taxes	983,953.92	951,336.15
Deferred Inflows Related to Pensions	9,065.00	12,452.00
Total Deferred Inflows of Resources	<u>993,018.92</u>	<u>963,788.15</u>
Net Position		
Net Investment in Capital Assets	684,374.15	673,814.09
Restricted	888,443.46	832,576.80
Total Net Position	<u>\$ 1,572,817.61</u>	<u>\$ 1,506,390.89</u>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

(Unaudited)

Table 2 shows the changes in CCDDR's net position for the years ended December 31, 2019 and 2018.

Table 2
Changes in Net Position

Revenues	2019	2018
Operating Revenues		
TCM Income	\$ 1,363,824.00	\$ 1,313,504.64
Miscellaneous	227.00	504.06
Nonoperating Revenues		
Property Tax Receipts	957,417.80	674,670.54
MEHTAP Grant	6,403.03	6,034.85
Rent	5,712.00	5,712.00
Interest Income	19,770.01	14,374.55
Loss on Disposal of Assets	-	(1,862.54)
Total Revenue	<u>2,353,353.84</u>	<u>2,012,938.10</u>
Expenses		
Operating Expenses	2,283,310.39	2,248,116.27
Non-operating Expenses	3,616.73	-
Total Expenses	<u>2,286,927.12</u>	<u>2,248,116.27</u>
Change in Net Position	66,426.72	(235,178.17)
Net Position, Beginning of Year	<u>1,506,390.89</u>	<u>1,741,569.06</u>
Net Position, End of Year	<u>\$ 1,572,817.61</u>	<u>\$ 1,506,390.89</u>

While several revenue sources help to fund CCDDR, TCM income was the biggest contributor for 2019 and 2018 accounting for 57.9% and 65.3% of total revenues, respectively. CCDDR's assessed valuation is provided by subclasses of Real and Personal Property at this time. The tax levy was .0575 and .0575 per \$100 valuation, for the years ended December 31, 2019 and 2018, respectively.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

(Unaudited)

Capital Assets

CCDDR had \$741,343.16 and \$673,814.09 (net of accumulated depreciation) invested in capital assets as of December 31, 2019 and 2018, 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, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Land	\$ 61,399.50	\$ 61,399.50
Structures, Buildings and Equipment Net	679,943.66	612,414.59
Totals	<u>\$ 741,343.16</u>	<u>\$ 673,814.09</u>

Debt Administration

CCDDR had one capital lease at the end of 2019, which was the Sumner Computer Lease. The capital lease totaled \$56,969.01 at December 31, 2019.

	<u>2019</u>	<u>2018</u>
Beginning of Year Balance	\$ -	\$ -
Addition	61,631.62	-
Deletion	4,662.61	-
End of Year Balance	<u>\$ 56,969.01</u>	<u>\$ -</u>
Due Within One Year	\$ 10,116.49	\$ -

Economic Factors and Next Year's Budget:

General Fund Budget Summary

The Fiscal Year 2019 Property Tax budget ("SB 40 Tax Funds") was prepared using a tax rate of .0575 per \$100 of valuation and estimates of receipts to equal expenditures. The Fiscal Year 2019 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.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

(Unaudited)

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, 2019

ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 868,489.93
Property Tax Receivable, Net of Allowance for Uncollectibles	1,035,561.37
Medicaid Receivable	6,220.80
Non-Medicaid Receivable	19,396.80
Prepaid Insurance	22,897.75
Total Current Assets:	<u>1,952,566.65</u>
Capital Assets (net):	
Land	61,399.50
Structures, Buildings, and Equipment	<u>679,943.66</u>
Total Capital Assets:	<u>741,343.16</u>
Total Assets	<u>2,693,909.81</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	<u>73,038.98</u>
Total Deferred Outflows of Resources	<u>73,038.98</u>

LIABILITIES

Current Liabilities:	
Accrued Expenses	115,969.25
Long-Term Liabilities: Current Portion	<u>10,116.49</u>
Total Current Liabilities	<u>126,085.74</u>
Noncurrent Liabilities:	
Lease Liability	46,852.52
Net Pension Liability	<u>28,174.00</u>
Total Liabilities	<u>201,112.26</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue - Property Taxes	983,953.92
Deferred Inflows Related to Pensions	<u>9,065.00</u>
Total Deferred Inflows of Resources	<u>993,018.92</u>

NET POSITION

Net Investment in Capital Assets	684,374.15
Restricted	<u>888,443.46</u>
Total Net Position	<u>\$ 1,572,817.61</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, 2019

OPERATION REVENUES

Charges for Services	\$ 1,363,824.00
Miscellaneous	227.00
Total Operating Revenues	<u>1,364,051.00</u>

OPERATING EXPENSES

Administrative Expenses:

Public Meetings	4,348.80
Office Expenses	37,791.70
Dues	6,531.54
Training	5,945.00
Travel	3,408.91
Miscellaneous	676.88
Community Partnerships/Programs	500.00
Utilities	9,424.92
Insurance	17,661.74
Depreciation	39,205.38
Partnership for Hope	45,497.59
Direct Services	136,382.40
Housing Programs	99,404.00
CLC	194,778.26
Community Employment	51,280.94
Special Needs	81,120.82
Lake Area Industries	293,641.84
Professional Fees	15,816.98
Contracted Business Services	57,062.20
Repairs and Maintenance	12,410.31
Personnel Services	<u>1,170,420.18</u>

Total Operating Expenses	<u>2,283,310.39</u>
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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, 2019

Total Operating Income (Loss)	(919,259.39)
NONOPERATING EXPENSES	
Property Taxes	957,417.80
Interest Income	19,770.01
Interest Expense	(3,616.73)
MEHTAP Grant	6,403.03
Rent	5,712.00
Total Nonoperating Revenues (Expenses)	<u>985,686.11</u>
CHANGE IN NET POSITION	66,426.72
NET POSITION AT BEGINNING OF YEAR	<u>1,506,390.89</u>
NET POSITION AT END OF YEAR	<u><u>\$ 1,572,817.61</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, 2019

Cash Flows from Operating Activities:

Receipts from customers and users	\$ 1,497,582.20
Payments to suppliers	(1,067,553.71)
Payments to employees	(1,167,228.03)
Net Cash Provided (Used) by Operating Activities	<u>(737,199.54)</u>

Cash Flows from Noncapital Financing Activities:

Property taxes	830,719.12
Proceeds from rent	5,712.00
Net Cash Provided (Used) by Noncapital Financing Activities	<u>836,431.12</u>

Cash Flows from Capital and Related Financing Activities:

Acquisition and construction of capital assets	(106,734.45)
Proceeds from Capital Lease	61,631.62
Capital Lease Payments	(4,662.61)
Payment of Interest	(3,616.73)
Proceeds from grant	6,403.03
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(46,979.14)</u>

Cash Flow from Investing Activities:

Receipts of interest	19,770.01
Net Cash Provided (Used) by Investing Activities	<u>19,770.01</u>

Net Increase (Decrease) in Cash and Cash Equivalents	72,022.45
Cash & Cash Equivalents at Beginning of Year	<u>796,467.48</u>
Cash & Cash Equivalents at End of Year	<u>\$ 868,489.93</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, 2019

<u>Reconciliation of operating income to net cash</u>	
<u>provided (used) by operating activities:</u>	
Net Operating Income (Loss)	\$ (919,259.39)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	39,205.38
(Increase) Decrease in:	
TCM Receivable	130,256.64
Non Medicaid Receivable	3,274.56
Prepaid insurance	(2,469.55)
Deferred Outflows Related to Pensions	(20,105.98)
Increase (Decrease) in:	
Net Pension Liability	19,497.00
Accrued Expenses	15,788.80
Deferred Inflows Related to Pensions	(3,387.00)
Net Cash Provided (Used) by Operating Activities	<u>\$ (737,199.54)</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, 2019

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, 2019

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, 2019 was \$19,182.68. All other program related receivables have been deemed fully collectible at December 31, 2019.

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. Net Pension is made up completely of the Senate Bill 40 Tax Collections.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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 non-operating 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 non-operating 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 February 17, 2021, 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 \$868,489.93 held at multiple banks by CCDDR on December 31, 2019, 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, 2019

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>2018</u>
Camden County	\$1,684,567,183

The tax levy per \$100 of assessed valuation of taxable tangible property for 2018 was \$0.0575.

The ratio of taxes received to taxes assessed (collection rate) for the year ended December 31, 2019 was as follows, categorized by levy dates:

	<u>2018 Levy</u>
Assessed valuation	\$1,684,567,183
Levy per \$100 of assessed valuation	<u>.000575</u>
Current Taxes Assessed	<u>\$ 968,626.13</u>
Collection Rate:	
Total Taxes Received in 2019	\$ 957,417.81
Current Taxes Assessed	<u>968,626.13</u>
Percentage of Total Collection	<u>98.8%</u>

Collection percentages can vary depending upon timing of collections.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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, 2019

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.

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.

2019 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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	1
Active employees	17
	<hr/>
	20
	<hr/>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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 8.1%.

Net pension liability. The employer's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2019.

Actuarial assumptions. The total pension liability in the February 28, 2019 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 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, 2019

NOTE 5 – RETIREMENT PLAN: (Cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash	10.00%	0.00%
Leverage	-35.00%	-0.51%

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at 6/30/2018	\$ 379,842	\$ 371,165	\$ 8,677
Changes for the year:			
Service Cost	42,617	-	42,617
Interest	28,930	-	28,930
Difference between expected and actual experience	23,956	-	23,956
Contributions – employer	-	54,490	(54,490)
Contributions – employee	-	-	-
Net Investment income	-	25,143	(25,143)
Benefit Payments, including refunds	(3,535)	(3,535)	-
Administrative expense	-	(2,659)	2,659
Other changes	-	(968)	968
Net Changes	91,968	72,471	19,497
Balances at 6/30/2019	\$ 471,810	\$ 443,636	\$ 28,174

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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.

	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	6.25%	7.25%	8.25%
Total Pension Liability (TPL)	\$549,583	\$471,810	\$ 408,957
Plan Fiduciary Net Pension	443,636	443,636	443,636
Net Pension Liability/(Asset) (NPL)	<u>\$105,947</u>	<u>\$ 28,174</u>	<u>\$ (34,679)</u>

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

For the year ended December 31, 2019 the employer recognized pension expense of \$56,627.56. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 36,279	\$ (1,484)
Differences in assumptions	5,037	-
Excess (deficit) investment returns	-	(7,581)
Contributions subsequent to the measurement date	31,723	-
Total	<u>\$ 73,039</u>	<u>\$ (9,065)</u>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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
2020	\$ 8,751
2021	4,005
2022	4,762
2023	7,235
2024	4,317
Thereafter	3,181
Total	<u>\$ 32,251</u>

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, 2019, 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
\$ 1,323.24

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

NOTE 7 - STRUCTURES, BUILDINGS, AND EQUIPMENT:

Structures, buildings, and equipment and accumulated depreciation by major class are as follows at December 31, 2019:

	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$61,399.50	\$ -	\$ -	\$ 61,399.50
Total capital assets, not being depreciated	<u>61,399.50</u>	<u>-</u>	<u>-</u>	<u>61,399.50</u>
Capital assets being depreciated:				
Buildings	816,311.34	43,577.00	-	859,888.34
Furniture and equipment	50,987.08	63,157.37	(8,890.76)	105,253.69
Vehicles	<u>6,740.00</u>	<u>-</u>	<u>-</u>	<u>6,740.00</u>
Total capital assets, being depreciated	<u>874,038.42</u>	<u>106,734.37</u>	<u>(8,890.76)</u>	<u>971,882.03</u>
Less accumulated depreciation for:				
Buildings	(221,294.91)	(26,398.24)	-	(247,693.15)
Furniture and equipment	(33,588.92)	(12,807.06)	8,890.76	(37,505.22)
Vehicles	<u>(6,740.00)</u>	<u>-</u>	<u>-</u>	<u>(6,740.00)</u>
Total accumulated depreciation	<u>(261,623.83)</u>	<u>(39,205.30)</u>	<u>8,890.76</u>	<u>(291,938.37)</u>
Total capital assets being depreciated, net	<u>612,414.59</u>	<u>67,529.07</u>	<u>-</u>	<u>679,943.66</u>
Capital assets, net	<u>\$ 673,814.09</u>	<u>\$ 67,529.07</u>	<u>\$ -</u>	<u>\$ 741,343.16</u>

Total depreciation expense for 2019 was \$39,205.38.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

NOTE 8: CAPITAL LEASES

CCDDR has entered into a lease agreement as lessee for financing the acquisition of computer equipment. The lease agreement qualifies as capital leases for accounting purposes and has been recorded at the present values of the future minimum lease payments as of the date of their inception.

The following is an analysis of assets leased under capital leases as of December 31, 2019:

Computers and Equipment	<u>\$ 61,631.62</u>
Assets leased under capital leases before depreciation	61,631.62
Less accumulated depreciation	<u>(6,163.16)</u>
Net assets leased under capital leases	<u><u>\$ 55,468.46</u></u>

For the year ended December 31, 2019, depreciation expense related to assets leased under capital leases totaled \$6,163.

The following is a schedule of future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2019:

Fiscal Year Ending December 31,	
2020	\$ 16,558.68
2021	16,558.68
2022	16,558.68
2023	16,558.68
2024	<u>8,187.90</u>
Total minimum lease payments	74,422.62
Less amount representing interest	<u>(17,453.61)</u>
Present value of future minimum lease payments	<u><u>\$ 56,969.01</u></u>

The following is a summary of long-term debt activity of the primary government for the year ended December 31, 2019:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Capital Lease Obligations	<u>\$ -</u>	<u>\$ 61,631.62</u>	<u>\$ 4,662.61</u>	<u>\$ 56,969.01</u>	<u>\$ 10,116.49</u>
Long-Term Liabilities	<u><u>\$ -</u></u>	<u><u>\$ 61,631.62</u></u>	<u><u>\$ 4,662.61</u></u>	<u><u>\$ 56,969.01</u></u>	<u><u>\$ 10,116.49</u></u>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

NOTE 9: PANDEMIC

In March, 2020, the President of the United States declared a national emergency due to the COVID-19 outbreak. Based upon the recommendation by the Missouri Department of Mental Health and Division of Developmental Disabilities, CCDDR suspended all in-person Target Case Management (support coordination), with the exception of emergency situations. CCDDR staff worked remotely during the national shutdown. In August 2020, CCDDR adopted an agency COVID-19 plan that closed all facilities (except leased facilities) to the general public until Camden County's reported COVID-19 positivity rate falls below 10%. CCDDR received CARES Act funding to offset PPE and equipment expenses incurred due to the COVID-19 outbreak.

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, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
A. Total Pension Liability					
1. Service Cost	\$ 42,617	\$ 41,180	\$ 35,211	\$ 31,053	\$ 26,765
2. Interest on Total Pension Liability	28,930	24,578	19,356	15,332	11,123
3. Changes of Benefit Terms	-	-	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	23,956	(641)	19,112	(2,175)	19,802
5. Changes in Assumptions	-	-	-	10,789	-
6. Benefit payments, including refunds of employee contributions	<u>(3,535)</u>	<u>(7,963)</u>	<u>(1,323)</u>	<u>(1,752)</u>	<u>(1,734)</u>
7. Net Change in total pension liability	91,968	57,154	72,356	53,247	55,956
8. Total pension liability - beginning	379,842	322,688	250,332	197,085	141,129
9. Total pension liability - ending	<u>\$ 471,810</u>	<u>\$ 379,842</u>	<u>\$ 322,688</u>	<u>\$ 250,332</u>	<u>\$ 197,085</u>
B. Plan Fiduciary Net Position					
1. Contributions - employer	\$ 54,490	\$ 48,941	\$ 47,106	\$ 34,888	\$ 32,891
2. Contributions - employee	-	-	-	-	-
3. Net Investment Income	25,143	38,162	28,798	171	3,367
4. Benefit payments, including refunds of employer contributions	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
5. Pension Plan Administrative Expense	(2,659)	(1,452)	(1,602)	(1,431)	(1,305)
6. Other (Net Transfer)	<u>(968)</u>	<u>(7,170)</u>	<u>(1,138)</u>	<u>(1,203)</u>	<u>7,580</u>
7. Net Change in plan fiduciary net position	72,471	70,518	71,841	30,673	40,799
8. Plan fiduciary net position - beginning	371,165	300,647	228,806	198,133	157,334
9. Plan fiduciary net position - ending	<u>\$ 443,636</u>	<u>\$ 371,165</u>	<u>\$ 300,647</u>	<u>\$ 228,806</u>	<u>\$ 198,133</u>
C. Net pension liability / (asset)	28,174	8,677	22,041	21,526	(1,048)
D. Plan fiduciary net position as a percentage of the total pension liability	94.03%	97.72%	93.17%	91.40%	100.53%
E. Covered - employee payroll	\$ 689,999	\$ 587,402	\$ 646,825	\$ 512,552	\$ 477,451
F. Net pension liability as a percentage of covered employee payroll	4.08%	1.48%	3.41%	4.20%	-0.22%

*Ultimately 10 Fiscal Years will be displayed.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

SCHEDULE OF CONTRIBUTIONS

For the Year Ended December 31, 2019

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution As Percentage
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%
2018	48,951.63	48,951.48	0.15	627,584.81	7.80%
2019	61,199.36	61,199.47	(0.11)	755,546.84	8.10%

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

SCHEDULE OF CONTRIBUTIONS

For the Year Ended December 31, 2019

Valuation Date: February 28, 2019

Notes: The roll-forward of total pension liability from February 28, 2019 to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry Age Normal and Modified Terminal Funding
Amortization Method

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.

Remaining Amortization Period Multiple bases from 11 to 18 years

Asset Valuation Method 5-Year smoothed market; 20% corridor

Inflation 3.25% wage inflation; 2.50% price inflation

Salary Increases 3.25% to 6.55% including wage inflation

Investment Rate of Return 7.25%, net of investment expenses

Retirement Age Experience-based table of rates that are specific to the type of eligibility condition.

Mortality 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.

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.

Other Information: None

SUPPLEMENTARY INFORMATION

**CAMDEN COUNTY DEVELOPMENTAL
DISABILITY RESOURCES**
Camdenton, Missouri
SCHEDULE OF REVENUES AND EXPENSES
BY PROGRAM
For the Year Ended December 31, 2019

	<u>SB40 TAX</u>	<u>SERVICES</u>	<u>TOTAL</u>
OPERATING REVENUES			
Charges for Services	\$ -	\$ 1,363,824.00	\$ 1,363,824.00
Miscellaneous	-	227.00	227.00
Total Operating Revenues	<u>-</u>	<u>1,364,051.00</u>	<u>1,364,051.00</u>
OPERATING EXPENSES			
Administrative Expenses:			
Public Meetings	-	4,348.80	4,348.80
Office Expenses	-	37,791.70	37,791.70
Dues	-	6,531.54	6,531.54
Training	-	5,945.00	5,945.00
Travel	-	3,408.91	3,408.91
Miscellaneous	-	676.88	676.88
Utilities	-	9,424.92	9,424.92
Insurance	-	17,661.74	17,661.74
Depreciation	-	39,205.38	39,205.38
Community Partnerships/Programs	-	500.00	500.00
Partnership for Hope	45,497.59	-	45,497.59
Targeted Case Management	136,382.40	-	136,382.40
Housing Programs	99,404.00	-	99,404.00
CLC	194,778.26	-	194,778.26
Community Employment	51,280.94	-	51,280.94
Special Needs	81,120.82	-	81,120.82
Lake Area Industries	293,641.84	-	293,641.84
Professional Fees	-	15,816.98	15,816.98
Contracted Business Services	-	57,062.20	57,062.20
Repairs and Maintenance	-	12,410.31	12,410.31
Personnel Services	-	1,170,420.18	1,170,420.18
Total Operating Expenses	<u>902,105.85</u>	<u>1,381,204.54</u>	<u>2,283,310.39</u>
Net Operating Income (Loss)	(902,105.85)	(17,153.54)	(919,259.39)
NONOPERATING REVENUES (EXPENSES)			
Property Taxes	957,417.80	-	957,417.80
Interest Income	14,691.60	5,078.41	19,770.01
Interest Expense	-	(3,616.73)	(3,616.73)
MEHTAP Grant	6,403.03	-	6,403.03
Rent	-	5,712.00	5,712.00
Total Nonoperating Revenues (Expenses)	<u>978,512.43</u>	<u>7,173.68</u>	<u>985,686.11</u>
CHANGE IN NET POSITION	<u>\$ 76,406.58</u>	<u>\$ (9,979.86)</u>	<u>\$ 66,426.72</u>

OSLCFDC Monthly Report

OSLCFDC January

Expenses Total: \$8646.00

Quickbooks Accounting - \$35

Quickbooks Payroll - \$61 (\$45, plus \$4/employee for direct deposit)

Food - \$350

Total Payroll including tax - \$8000.00

New exit sign- \$35

Ink-\$68

Printer Paper-\$40

Pack-N-Play-\$57

Liabilities - \$3,779.95

Payroll Taxes Oct - \$1157.41

Payroll Taxes Nov - \$1324.21

Payroll Taxes Dec - \$1163.05

Sophie Reynold ck - \$135.28

Income Total: \$11,232

Tuition/Deposit - \$6700.00

Child Serv - \$80.00

Food Subsidy - \$900.00

CCDDR Funding-\$1570.65

Income - \$9250.65

Expense - \$8468.54

Liabilities - \$3779.95

- \$ 2997.84

Ending Account Balance: \$3,300

CLC Monthly Report



**SB40/CCDDR Funding Request
for
February 2021**

Utilizing Jan 2021 Records

CHILDREN'S LEARNING CENTER
Statement of Activity
January 2021

	First Steps	Step Ahead	TOTAL
Revenue			
40000 INCOME			0.00
41000 Contributions & Grants			0.00
41200 Camden County SB40	591.24	14,393.56	14,984.80
41500 Misc. Grant Revenue			0.00
41501 Paycheck Protection Plan		50,200.00	50,200.00
Total 41500 Misc. Grant Revenue	\$ 0.00	\$ 50,200.00	\$ 50,200.00
Total 41000 Contributions & Grants	\$ 591.24	\$ 64,593.56	\$ 65,184.80
42000 Program Services			0.00
42100 First Steps			0.00
Total 42100 First Steps	\$ 1,168.29	\$ 0.00	\$ 1,168.29
Total 42000 Program Services	\$ 1,168.29	\$ 0.00	\$ 1,168.29
43000 Tuition			0.00
43100 Dining			0.00
43120 Lunch		125.00	125.00
43130 Snack		25.00	25.00
Total 43100 Dining	\$ 0.00	\$ 150.00	\$ 150.00
43200 Enrollment Fees		50.00	50.00
43500 Tuition		2,951.50	2,951.50
43505 Subsidy Tuition		640.80	640.80
Total 43500 Tuition	\$ 0.00	\$ 3,592.30	\$ 3,592.30
Total 43000 Tuition	\$ 0.00	\$ 3,792.30	\$ 3,792.30
45000 Other Revenue			0.00
45200 Fundraising Income			0.00
45280 Pizza For A Purpose		150.00	150.00
45281 Pizza For A Purpose - Gun Raffle		120.00	120.00
Total 45280 Pizza For A Purpose	\$ 0.00	\$ 270.00	\$ 270.00
Total 45200 Fundraising Income	\$ 0.00	\$ 270.00	\$ 270.00
45300 Donation Income		175.00	175.00
Total 45000 Other Revenue	\$ 0.00	\$ 445.00	\$ 445.00
Total 40000 INCOME	\$ 1,759.53	\$ 68,830.86	\$ 70,590.39
Total Revenue	\$ 1,759.53	\$ 68,830.86	\$ 70,590.39
Gross Profit	\$ 1,759.53	\$ 68,830.86	\$ 70,590.39
Expenditures			
50000 EXPENDITURES			0.00
51000 Payroll Expenditures			0.00
Total 51000 Payroll Expenditures	\$ 0.00	\$ 20,750.79	\$ 20,750.79
53000 Equipment		145.92	145.92
55000 Insurance			0.00
55600 Professional Liability		533.00	533.00
Total 55000 Insurance	\$ 0.00	\$ 533.00	\$ 533.00
56000 Office Expenditures		63.39	63.39

56100 Copy Machine	67.94	271.78	339.72
Total 56000 Office Expenditures	\$ 67.94	\$ 335.17	\$ 403.11
57000 Office/General Administrative Expenditures		13.50	13.50
57160 QuickBooks Payments Fees		137.50	137.50
57200 Bank Charges		-1.00	-1.00
57960 Janitorial/Custodial		350.00	350.00
Total 57000 Office/General Administrative Expenditures	\$ 0.00	\$ 500.00	\$ 500.00
58000 Operating Supplies			0.00
58100 Classroom Consumables		67.67	67.67
58200 Dining		1,153.55	1,153.55
58400 Sanitizing		144.53	144.53
Total 58000 Operating Supplies	\$ 0.00	\$ 1,365.75	\$ 1,365.75
59000 Program Service Fees			0.00
59100 First Steps			0.00
Total 59100 First Steps	\$ 1,129.42	\$ 0.00	\$ 1,129.42
Total 59000 Program Service Fees	\$ 1,129.42	\$ 0.00	\$ 1,129.42
61000 Repair & Maintenance		25.00	25.00
62000 Safety & Security		83.50	83.50
63000 Utilities			0.00
63100 Electric	65.07	260.30	325.37
63200 Internet	11.40	45.59	56.99
63300 Telephone	26.59	117.57	144.16
63400 Trash Service		35.83	35.83
63500 Water Softener		24.00	24.00
Total 63000 Utilities	\$ 103.06	\$ 483.29	\$ 586.35
Total 50000 EXPENDITURES	\$ 1,300.42	\$ 24,222.42	\$ 25,522.84
EEXPENDITURES			0.00
Payroll Expenditures			0.00
Employee Salaries			0.00
Care & Education Aide		1,330.26	1,330.26
Total Employee Salaries	\$ 0.00	\$ 1,330.26	\$ 1,330.26
Total Payroll Expenditures	\$ 0.00	\$ 1,330.26	\$ 1,330.26
Total EEXPENDITURES	\$ 0.00	\$ 1,330.26	\$ 1,330.26
Payroll Expenses			0.00
Company Contributions			0.00
Retirement		100.00	100.00
Total Company Contributions	\$ 0.00	\$ 100.00	\$ 100.00
Total Payroll Expenses	\$ 0.00	\$ 100.00	\$ 100.00
Total Expenditures	\$ 1,300.42	\$ 25,652.68	\$ 26,953.10
Net Operating Revenue	\$ 459.11	\$ 43,178.18	\$ 43,637.29
Net Revenue	\$ 459.11	\$ 43,178.18	\$ 43,637.29

CHILDREN'S LEARNING CENTER
Statement of Financial Position
As of January 31, 2021

		Jan 2021
ASSETS		
Current Assets		
Bank Accounts		
11000 CBOLO Checking	58,371.47	
Total Bank Accounts	\$ 58,371.47	
Accounts Receivable		
Accounts Receivable (A/R)	19.77	
Total Accounts Receivable	\$ 19.77	
Other Current Assets		
14000 Undeposited Funds	950.00	
Cash Advance	700.00	
Payroll Corrections	-464.47	
Prepaid Expenses	7,971.74	
Repayment		
Cash Advance Repayment	-1,000.00	
Total Repayment	-\$ 1,000.00	
Total Other Current Assets	\$ 8,157.27	
Total Current Assets	\$ 66,548.51	
TOTAL ASSETS	\$ 66,548.51	
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	457.75	
21200 Kroger-DS1634 CLC	1,265.81	
Total Credit Cards	\$ 1,723.56	
Other Current Liabilities		
22000 Payroll Liabilities		
22100 Anthem	2,191.63	
22200 Childcare Tuition	3,141.44	
22300 Federal Taxes (941/944)	-6,382.66	
22400 MO Income Tax	-2,761.48	
22500 MO Unemployment Tax	-700.76	
22600 Primevest Financial	448.19	
Aflac	8,859.15	
Allera	9,354.60	
Ascensus	7,425.00	
Health Care (United HealthCare)	776.25	
US Department of Education	1,115.65	
Total 22000 Payroll Liabilities	\$ 23,467.01	
Direct Deposit Payable	0.00	
Total Other Current Liabilities	\$ 23,467.01	
Total Current Liabilities	\$ 25,190.57	
Total Liabilities	\$ 25,190.57	
Equity		
30000 Opening Balance Equity	13,816.12	
Retained Earnings	-16,095.47	
Net Revenue	43,637.29	
Total Equity	\$ 41,357.94	
TOTAL LIABILITIES AND EQUITY	\$ 66,548.51	

CHILDREN'S LEARNING CENTER
Statement of Cash Flows
January 2021

	First Steps	Step Ahead	Not Specified	TOTAL
OPERATING ACTIVITIES				
Net Revenue	459.11	43,178.18		43,637.29
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				0.00
Accounts Receivable (A/R)			532.50	532.50
Accounts Payable (A/P)			0.00	0.00
21000 CBOLO MasterCard -8027		-764.14	457.75	-306.39
21200 Kroger-DS1634 CLC		-448.81	1,265.81	817.00
22300 Payroll Liabilities:Federal Taxes (941/944)			-34.51	-34.51
22400 Payroll Liabilities:MO Income Tax			-1.00	-1.00
22500 Payroll Liabilities:MO Unemployment Tax			126.32	126.32
Direct Deposit Payable			227.18	227.18
Payroll Liabilities:Ascensus			200.00	200.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	\$ 0.00	-\$ 1,212.95	\$ 2,774.05	\$ 1,561.10
Net cash provided by operating activities	\$ 459.11	\$ 41,965.23	\$ 2,774.05	\$ 45,198.39
Net cash increase for period	\$ 459.11	\$ 41,965.23	\$ 2,774.05	\$ 45,198.39
Cash at beginning of period			14,123.08	14,123.08
Cash at end of period	\$ 459.11	\$ 41,965.23	\$ 16,897.13	\$ 59,321.47

CHILDREN'S LEARNING CENTER
Accounts Receivable YTD by Class
 January 2021

	Date	Transacti on Type	Num	Departme nt	Class	Memo/De scription	Split	Amount	Balance
Step Ahead	01/04/2021	Pledge	2176		Step Ahead	January	Accounts Receivable (A/R)	5.00	5.00
	01/04/2021	Pledge	2176		Step Ahead	January	Accounts Receivable (A/R)	25.00	30.00
Total for Step Ahead								\$ 30.00	

CHILDREN'S LEARNING CENTER
AGENCY UPDATE/PROGRESS REPORT
January 2021

○ **CHILD COUNT/ATTENDANCE**

Step Ahead currently has 22 children enrolled
15 of the 22 with special needs/dd (10 one-on-ones-4 full time 6 part time)

○ **COMMUNITY EVENTS**

Attended:

Current / Upcoming:

March 12 – 5th Annual Pizza For A Purpose Auction
March 24 – Give Ozarks (Rally for recovery)

○ **GENERAL PROGRAM NEWS**

- Still looking for new providers (SLP, OT, PT, SI) to join First Steps
- CLC putting together an infomercial
- 3 students being seen at CLC

○ **FUNDRAISING/GRANTS**

- Submitted grants to Kiwanis, Daybreak Rotary, Community Foundation of the Lake

LAI Monthly Report



Monthly Financial Reports

Lake Area Industries, Inc.

JANUARY 31, 2021

**Lake Area Industries, Inc.
Balance Sheet Comparison**

	As of Jan 31, 2021
ASSETS	
Current Assets	
Total Bank Accounts	563,243
Total Accounts Receivable	89,610
Other Current Assets	
Certificate of Deposit 12 mo mat 1/7/21- 1.35%	25,475
Certificate of Deposit 12 mo mat 10/22/20- .65%	25,593
Certificate of Deposit 12 mo mat 3/27/21- .65%	25,758
Certificate of Deposit 12 mo mat 6/27/21- .65%	25,549
Community Foundation of the Ozarks Agency Partner Account	1,024
GIFTED GARDEN CASH	500
INVENTORY	9,587
PETTY CASH	150
Total Other Current Assets	113,636
Total Current Assets	766,490
Fixed Assets	
ACCUMULATED DEPRECIATION	(760,895)
AUTO AND TRUCK	128,809
BUILDING	403,567
FURN & FIX ORIGINAL VALUE	19,284
GH RETAIL STORE	16,505
GREENHOUSE EQUIPMENT	2,870
LAND	33,324
LAND IMPROVEMENT	25,502
MACHINERY & EQUIPMENT	234,464
OFFICE EQUIPMENT	12,838
Sewer Equipment	19,354
SHREDDING EQUIPMENT	45,572
Total Fixed Assets	181,192
Other Assets	
CURRENT CAPITAL IMPROVEMENT	66,993
SALES TAX BOND	0
UTILITY DEPOSITS	554
Total Other Assets	67,547
TOTAL ASSETS	1,015,229
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Total Accounts Payable	1,732
Total Credit Cards	1,570
Other Current Liabilities	
AFLAC DEDUCTIONS PAYABLE	164
Gift Certificate Payable	25
Missouri Department of Revenue Payable	93
SALES TAX PAYABLE	111
Trellis sales	40
Total Other Current Liabilities	432
Total Current Liabilities	3,735
Total Liabilities	3,735
Equity	
Unrestricted Net Assets	1,002,326
Net Income	9,169
Total Equity	1,011,494
TOTAL LIABILITIES AND EQUITY	1,015,229

Lake Area Industries, Inc.
Profit and Loss

	Jan 2021
Income	
CONTRACT PACKAGING	23,217
FOAM RECYCLING	124
SECURE DOCUMENT SHREDDING	3,936
Total Income	27,277
Cost of Goods Sold	
Cost of Goods Sold	813
WAGES - TEMPORARY WORKERS	4,727
WAGES-EMPLOYEES	20,627
Total Cost of Goods Sold	26,167
Gross Profit	1,110
Expenses	
ALL OTHER EXPENSES	615
Bus Fare	291
EQUIP. PURCHASES & MAINTENANCE	4,401
INSURANCE	1,627
NON MANUFACTURING SUPPLIES	131
PAYROLL	16,162
PAYROLL EXP & BENEFITS	7,861
PROFESSIONAL SERVICES	1,416
UTILITIES	2,063
Total Expenses	34,568
Net Operating Income	(33,457)
Other Income	
INTEREST INCOME	130
OTHER CONTRIBUTIONS	5,000
SB-40 REVENUE	15,053
STATE AID	22,154
Total Other Income	42,337
Other Expenses	
ALLOCATION NON OPERATING EXPENSES	0
Total Other Expenses	0
Net Other Income	42,337
Net Income	8,880

Lake Area Industries, Inc.
Budget vs. Actuals
January 2021

	Actual	Budget	over Budget
Income			
CONTRACT PACKAGING	23,217	27,740	(4,523)
FOAM RECYCLING	124	500	(376)
GREENHOUSE SALES		0	0
SECURE DOCUMENT SHREDDING	3,936	3,333	603
Total Income	27,277	31,573	(4,296)
Cost of Goods Sold			
Cost of Goods Sold	813	3,250	(2,437)
GG PLANTS & SUPPLIES		0	0
SHIPPING AND DELIVERY		0	0
WAGES - TEMPORARY WORKERS	4,727	2,250	2,477
WAGES-EMPLOYEES	20,627	24,037	(3,409)
Total Cost of Goods Sold	26,167	29,537	(3,370)
Gross Profit	1,110	2,037	(926)
Expenses			
ACCTG. & AUDIT FEES		0	0
ALL OTHER EXPENSES	615	1,444	(829)
Bus Fare	291	196	95
EQUIP. PURCHASES & MAINTENANCE	4,401	4,156	245
INSURANCE	1,627	1,945	(318)
NON MANUFACTURING SUPPLIES	131	83	47
PAYROLL	16,162	17,829	(1,667)
PAYROLL EXP & BENEFITS	7,861	7,834	26
PROFESSIONAL SERVICES	1,416	1,474	(57)
UTILITIES	2,063	1,918	145
Total Expenses	34,568	36,880	(2,312)
Net Operating Income	(33,457)	(34,843)	1,386
Other Income			
INTEREST INCOME	130	267	(137)
OTHER CONTRIBUTIONS	5,000		5,000
SB-40 REVENUE	15,053	16,038	(985)
STATE AID	22,154	16,992	5,161
Total Other Income	42,337	33,297	9,040
Other Expenses			
ALLOCATION NON OPERATING EXPENSES	0		0
Total Other Expenses	0	0	0
Net Other Income	42,337	33,297	9,040
Net Income	8,880	(1,546)	10,425

Lake Area Industries, Inc.
Statement of Cash Flows
January 2021

	Total
OPERATING ACTIVITIES	
Net Income	8,880
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	(9,476)
Certificate of Deposit 12 mo mat 1/7/21- 1.35%	(86)
Certificate of Deposit 12 mo mat 10/22/20- .65%	(42)
INVENTORY:RAW MATERIAL INVENTORY	(3,435)
Accounts Payable	(3,930)
CBOLO CC - 1565 Natalie	(5,281)
CBOLO CC - 5203 Lillie	6
Sam's Club Mastercard- 2148	(96)
AFLAC DEDUCTIONS PAYABLE	136
United Way contributions payable	(180)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(22,383)
Net cash provided by operating activities	(13,503)
INVESTING ACTIVITIES	
CURRENT CAPITAL IMPROVEMENT	(7,905)
Net cash provided by investing activities	(7,905)
Net cash increase for period	(21,408)
Cash at beginning of period	584,466
Cash at end of period	563,057

Lake Area Industries, Inc.						
A/R Aging Summary						
As of January 31, 2021						
	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 49,343	\$ 23,664	\$ 14,257	\$ 488	\$ 1,569	\$ 89,321

Lake Area Industries, Inc.						
A/P Aging Summary						
As of January 31, 2021						
	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 15	\$ 1,627	\$ 90	\$ 0	\$ 0	\$ 1,732

Support Coordination Report

February 2021

Client Caseloads

- Number of Caseloads as of February 28th, 2021: 325
- Budgeted Number of Caseloads: 330
- Pending Number of New Intakes: 3
- Medicaid Eligibility: 86.77%

Caseload Counts

Cynthia Brown – 32
Elizabeth Chambers - 35
Stephanie Enoch – 29
Teri Guttman - 28
Micah Joseph – 3
Jennifer Lyon – 34
Annie Meyer – 37
Christina Mitchell - 36
Mary Petersen – 35
Patricia Strouse - 31
Jami Weisenborn - 25

2020 Agency Performance Summary

Summary

Measure	Description	Revised 1st Qtr	Revised 2nd Qtr	Revised 3rd Qtr	4th Qtr	YTD	Agency Goal by Year End
Response	Response Rates for Client/Guardian Satisfaction Surveys	39%	45%	31%	20%	34%	30%
1	My SC Made a Difference in My Life	91%	83%	77%	65%	81%	80%
2	I Received Information About Exploitation, Personal Protection, and Risk Reduction	88%	93%	91%	88%	90%	100%
3	New Clients Contacted by Their SC within 5 Business Days of Eligibility Determination	83%	N/A	100%	100%	94%	100%
4	New Clients' ISP Meeting is Held within 30 Days of Eligibility Determination	100%	N/A	100%	100%	100%	100%
5	ISPs Sent to RSRO 21 Days Prior to Implementation	52%	63%	68%	59%	60%	95%
6	Quarterly Reports Completed on Time	89%	94%	97%	92%	93%	95%
7	My SC was Available When Needed	94%	95%	91%	94%	94%	90%
8	My SC Saw Me Frequently Enough	91%	88%	95%	88%	90%	90%
9	I am Satisfied with Services Provided by My SC & CCDDR Staff	94%	95%	91%	94%	94%	90%
10	I Contributed to the Development of My ISP	94%	90%	95%	88%	92%	100%
11	CCDDR will Review Policies, Plans, Manuals, etc. Annually	64%	67%	80%	100%	100%	100%
12	Monthly Reports Completed on Time	94%	97%	100%	97%	97%	95%
13	ISPs Submitted Through QA Process Passed	70%	65%	65%	62%	62%	90%
14	Agency Average SC Billable Time vs. Time Worked	73%	73%	78%	81%	76%	70%
15	Annual ISP Completed by Effective Date	83%	90%	91%	88%	88%	95%

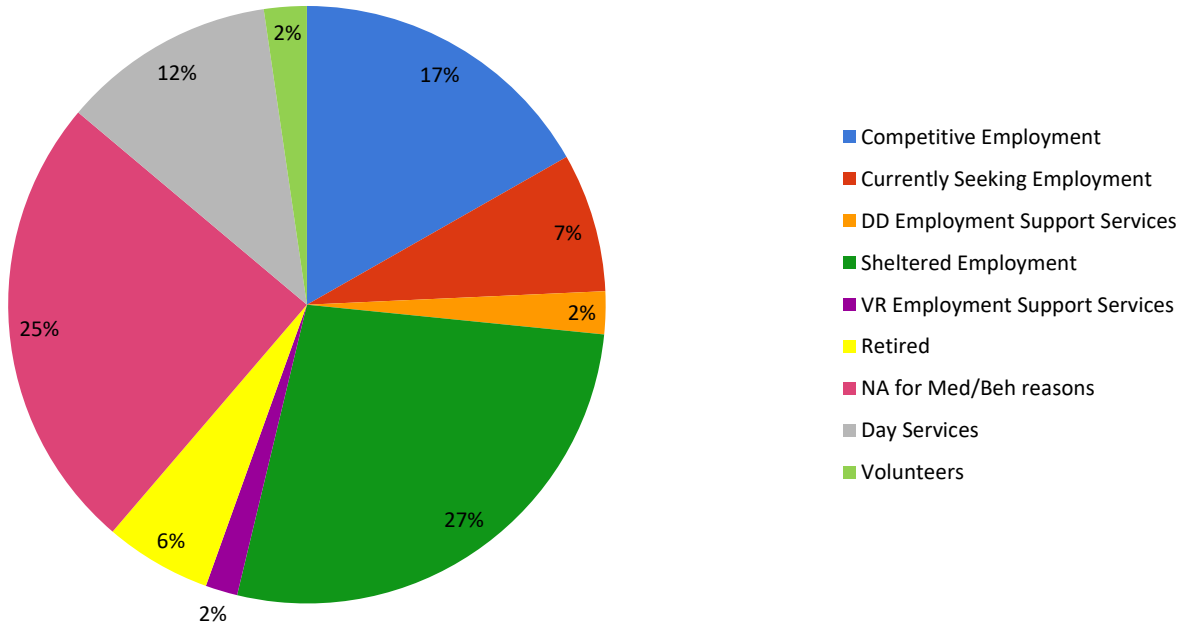
Employment Report

	Competitive Employment	Currently Seeking Employment	DD Employment Support Services	Sheltered Employment	VR Employment Support Services	Retired	NA for Med/Beh reasons	Day Services	Volunteers
Agency Adults	29	13	4	47	3	10	43	20	4

Total by Support Coordinator

Guttman	3	3	3	6	1	6	5	6	1
Brown	5	0	0	0	0	0	0	0	0
Enoch	1	2	0	6	0	0	13	1	2
Lyon	2	0	1	7	1	1	6	4	1
Meyer	8	3	0	4	0	1	1	0	0
Chambers	3	3	0	6	0	0	3	2	0
Peterson	2	0	0	7	0	1	6	4	0
Joseph	0	0	0	1	0	0	1	0	0
Weisenborn	1	1	0	4	1	1	3	1	0
Strouse	4	1	0	6	0	0	5	2	0
Mitchell	6	2	0	6	5	1	4	1	0

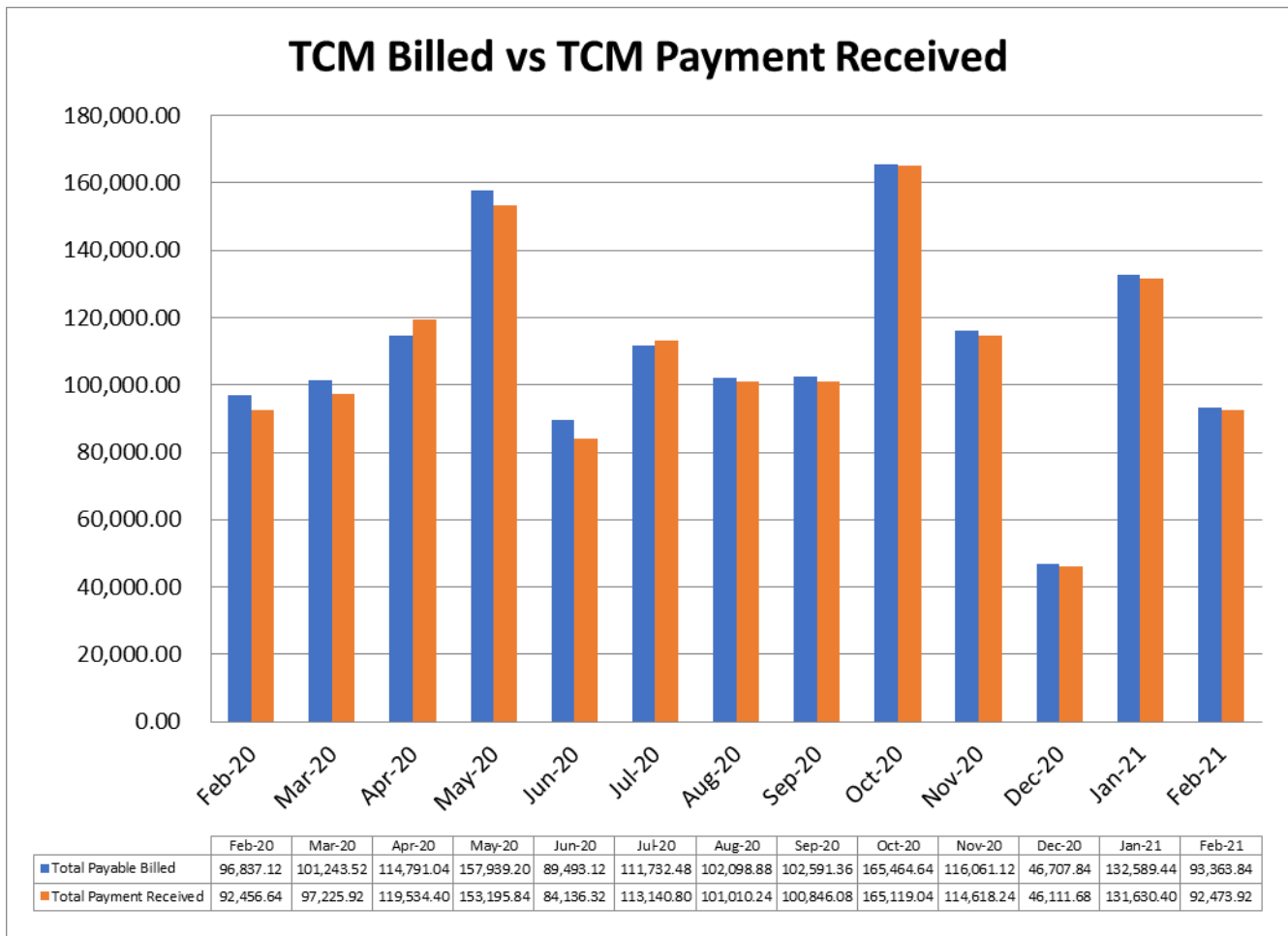
CCDDR Adults Employment Status as of 2/28/2021



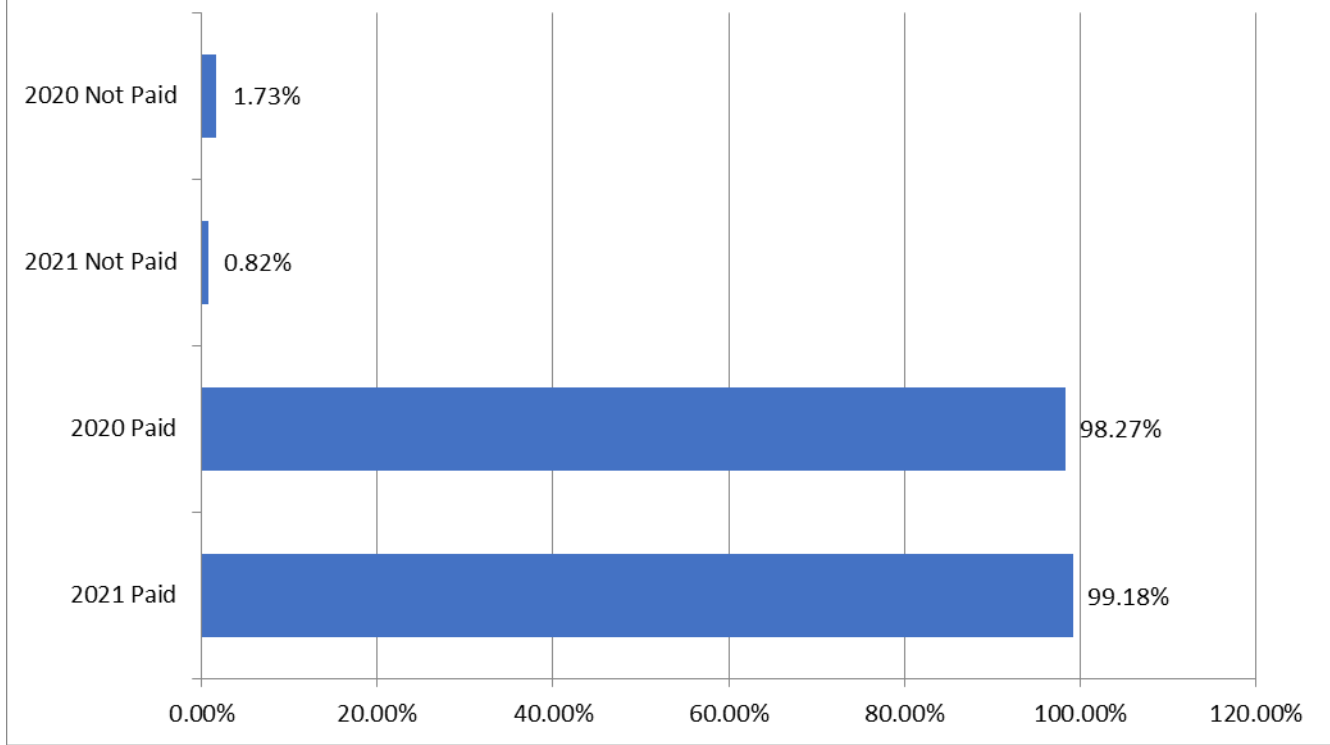
Agency Economic
Report
(Unaudited)

February 2021

Targeted Case Management Income



2021 vs 2020 Percentage Comparison Medicaid Billed vs Medicaid Paid



Budget vs. Actuals: FY 2021 Budget - FY21 P&L Departments

February 2021

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	704,573	19,714	684,859			0
4500 Services Income			0	113,395	117,970	(4,575)
Total Income	704,573	19,714	684,859	113,395	117,970	(4,575)
Gross Profit	704,573	19,714	684,859	113,395	117,970	(4,575)
Expenses						
5000 Payroll & Benefits			0	92,262	101,432	(9,170)
5100 Repairs & Maintenance			0	829	900	(71)
5500 Contracted Business Services			0	7,131	7,005	126
5600 Presentations/Public Meetings			0		147	(147)
5700 Office Expenses			0	2,429	4,445	(2,016)
5800 Other General & Administrative			0	4,946	770	4,176
5900 Utilities			0	1,630	900	730
6100 Insurance			0	1,587	1,900	(313)
6700 Partnership for Hope		4,110	(4,110)			0
6900 Direct Services	10,201	7,270	2,931			0
7100 Housing Programs	6,201	6,067	134			0
7200 Children's Programs	17,353	20,050	(2,697)			0
7300 Sheltered Employment Programs	15,053	25,650	(10,597)			0
7500 Community Employment Programs		50	(50)			0
7600 Community Resources		7,735	(7,735)			0
7900 Special/Additional Needs	215	4,934	(4,719)			0
Total Expenses	49,023	75,866	(26,843)	110,812	117,499	(6,687)
Net Operating Income	655,549	(56,152)	711,701	2,583	471	2,112
Other Expenses						
8500 Depreciation			0	4,400	3,475	925
Total Other Expenses	0	0	0	4,400	3,475	925
Net Other Income	0	0	0	(4,400)	(3,475)	(925)
Net Income	655,549	(56,152)	711,701	(1,818)	(3,004)	1,186

Budget Variance Report

Total Income: In February, SB 40 Tax Revenues were significantly higher than projected because the largest SB 40 tax distribution check, which is normally received in January, was received in February. Services Program income was lower than budgeted.

Total Expenses: In February, overall SB 40 Tax program expenses were lower than budgeted expectations. Direct Services were higher than budgeted due to higher than anticipated TCM services for clients who are not Medicaid eligible. It should be noted the OATS transportation invoices (codes 7300 & 7600) and the February Partnership for Hope invoice had not been received and/or recorded at the time the financial reports were generated. Housing Program payments were higher than budgeted due to delays in prior months' recertifications of households. Please also note Special/Additional Needs Expenses are lower because Medicaid Spend-down payments are still being waived during the extended COVID-19 emergency. Overall Services Program expenses are lower than projected. Utilities were higher than budgeted because the Keystone utility bill reimbursement had not yet been received from OATS by month-end. Other General & Administrative Expenses were higher than budgeted because the CARF Survey cost was paid in February but was budgeted for March. Contracted Business Services were higher than budgeted because of the fiber optic Internet connections and network setup were partially completed in February. Please note there are additional Services expenses/invoices that were not received/recorded at the time the financial reports were generated.

Budget vs. Actuals: FY 2021 Budget - FY21 P&L Departments

January - February, 2021

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	922,118	897,838	24,280			0
4500 Services Income			0	269,305	235,944	33,361
Total Income	922,118	897,838	24,280	269,305	235,944	33,361
Gross Profit	922,118	897,838	24,280	269,305	235,944	33,361
Expenses						
5000 Payroll & Benefits			0	189,981	202,864	(12,883)
5100 Repairs & Maintenance			0	1,107	1,800	(693)
5500 Contracted Business Services			0	12,758	15,170	(2,412)
5600 Presentations/Public Meetings			0	38	294	(256)
5700 Office Expenses			0	6,342	8,890	(2,548)
5800 Other General & Administrative			0	11,673	7,354	4,319
5900 Utilities			0	3,004	1,800	1,204
6100 Insurance			0	3,174	3,800	(626)
6700 Partnership for Hope	3,793	8,220	(4,427)			0
6900 Direct Services	23,960	14,541	9,419			0
7100 Housing Programs	11,404	12,134	(730)			0
7200 Children's Programs	32,338	40,100	(7,762)			0
7300 Sheltered Employment Programs	32,206	51,300	(19,094)			0
7500 Community Employment Programs		100	(100)			0
7600 Community Resources		15,470	(15,470)			0
7900 Special/Additional Needs	2,702	9,603	(6,901)			0
Total Expenses	106,404	151,468	(45,064)	228,078	241,972	(13,894)
Net Operating Income	815,714	746,370	69,344	41,227	(6,028)	47,255
Other Expenses						
8500 Depreciation			0	8,801	6,950	1,851
Total Other Expenses	0	0	0	8,801	6,950	1,851
Net Other Income	0	0	0	(8,801)	(6,950)	(1,851)
Net Income	815,714	746,370	69,344	32,426	(12,978)	45,404

Budget Variance Report

Total Income: As of February, YTD SB 40 Tax Revenues were higher than projected. Services Program income was higher than budgeted. CCDDR had budgeted for 27 billing periods in 2020; however, the 27th billing period was not billed because income was higher than originally projected for the previous 26 periods; therefore, there is an extra billing period for January, which was not budgeted.

Total Expenses: As of February, overall YTD SB 40 Tax program expenses were lower than budgeted expectations. Direct Services were higher than budgeted due to the additional billing period for non-Medicaid TCM services. It should be noted the OATS transportation invoices (codes 7300 & 7600) and the February Partnership for Hope invoice had not been received and/or recorded at the time the financial reports were generated. Please also note Special/Additional Needs Expenses are lower because Medicaid Spend-down payments are still being waived during the extended COVID-19 emergency. Overall Services Program expenses are lower than projected. Utilities were higher than budgeted because the Keystone utility bill reimbursement had not yet been received from OATS by month-end. Other General & Administrative Expenses were higher than budgeted because the CARF Survey cost was paid in February but was budgeted for March. Please note there are additional Services expenses/invoices that were not received/recorded at the time the financial reports were generated.

Balance Sheet

As of February 28, 2021

	SB 40 Tax	Services
ASSETS		
Current Assets		
Bank Accounts		
1000 Bank Accounts		
1005 SB 40 Tax Bank Accounts		
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	1,478,714	0
1030 SB 40 Tax Reserve - Bank of Sullivan	0	
Total 1005 SB 40 Tax Bank Accounts	1,478,943	0
1050 Services Bank Accounts		
1055 Services Account - Oak Star Bank (Formerly 1st Nat'l Bank)	0	0
1060 Services Certificate of Deposit		0
1075 Services Account - Bank of Sullivan		294,330
Total 1050 Services Bank Accounts	0	294,330
Total 1000 Bank Accounts	1,478,943	294,330
Total Bank Accounts	1,478,943	294,330
Accounts Receivable		
1200 Services		
1210 Medicaid Direct Service		48,367
1215 Non-Medicaid Direct Service		31,026
1220 Ancillary Services		6,575
Total 1200 Services	0	85,968
1300 Property Taxes		
1310 Property Tax Receivable	1,054,744	
1315 Allowance for Doubtful Accounts	(19,183)	
Total 1300 Property Taxes	1,035,561	0
Total Accounts Receivable	1,035,561	85,968
Other Current Assets		
1389 BANK ERROR Claim Confirmations (A/R)	0	0
1399 TCM Remittance Advices (In-Transit Payments)	0	0
1400 Other Current Assets		
1410 Other Deposits	0	
1430 Deferred Outflows Related to Pensions		73,039
1435 Net Pension Asset (Liability)		(28,174)
Total 1400 Other Current Assets	0	44,865
1450 Prepaid Expenses		0
1455 Prepaid-Insurance	0	18,745
Total 1450 Prepaid Expenses	0	18,745
Total Other Current Assets	0	63,610
Total Current Assets	2,514,504	443,907
Fixed Assets		
1500 Fixed Assets		
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		(168,992)
1526 Accumulated Depreciation - Keystone		(29,525)
1530 100 Third Street Remodeling		164,157
1531 Keystone Remodeling		110,596
1532 Osage Beach Office Remodeling (Leased Space)		4,225
1535 Acc Dep - Remodeling - 100 Third Street		(69,800)
1536 Acc Dep - Remodeling - Keystone		(12,105)
1537 Acc Dep - Remodeling - Osage Beach Office		(3,231)
1540 Equipment		105,254
1545 Accumulated Depreciation - Equipment		(49,199)
1550 Vehicles		6,740
1555 Accumulated Depreciation - Vehicles		(6,740)
Total 1500 Fixed Assets	0	707,369
Total Fixed Assets	0	707,369
TOTAL ASSETS	2,514,504	1,151,276
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1900 Accounts Payable	0	2,997
Total Accounts Payable	0	2,997
Other Current Liabilities		
2000 Current Liabilities		
2005 Accrued Accounts Payable	0	0
2006 DMH Payable	0	
2007 Non-Medicaid Payable	31,026	
2008 Ancillary Services Payable	6,575	
2010 Accrued Payroll Expense	0	0
2015 Accrued Compensated Absences	0	(2,157)
2025 Prepaid Services	0	
2030 Deposits	0	0
2050 Prepaid Tax Revenue	0	
2055 Deferred Inflows - Property Taxes	983,954	
2060 Payroll Tax Payable		0
2061 Federal W / H Tax Payable	0	0
2062 Social Security Tax Payable	0	317
2063 Medicare Tax Payable	0	0
2064 MO State W / H Tax Payable	0	2,329
2065 FFCRA Federal W/H Tax Credit		14
2066 FFCRA Health Insurance Credit		0
Total 2060 Payroll Tax Payable	0	2,660
2070 Payroll Clearing		
2071 AFLAC Pre-tax W / H	0	926
2072 AFLAC Post-tax W / H	0	130
2073 Vision Insurance W / H	0	(10)
2074 Health Insurance W / H	0	28
2075 Dental Insurance W / H	0	(368)
2076 Savings W / H		0
2078 Misc W / H		0

2079 Other W / H		0
Total 2070 Payroll Clearing	0	707
2090 Deferred Inflows		9,065
2091 Computer Lease Liability		68,771
2092 Current Portion of Lease Payable		10,116
2093 Less Current Portion of Lease Payable		(10,116)
Total 2000 Current Liabilities	1,021,555	79,046
Total Other Current Liabilities	1,021,555	79,046
Total Current Liabilities	1,021,555	82,042
Total Liabilities	1,021,555	82,042
Equity		
3000 Restricted SB 40 Tax Fund Balances		
3001 Operational	0	
3005 Operational Reserves	250,000	
3010 Transportation	20,000	
3015 New Programs	0	
3030 Special Needs	42,000	
3035 Childrens Programs	42,000	
3040 Sheltered Workshop	137,241	
3045 Traditional Medicaid Match	0	
3050 Partnership for Hope Match	0	
3055 Building/Remodeling/Expansion	0	
3065 Legal	0	
3070 TCM	143,938	
3075 Community Resource	0	
Total 3000 Restricted SB 40 Tax Fund Balances	635,179	0
3500 Restricted Services Fund Balances		
3501 Operational		52,480
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		70,574
3560 Sponsorships		0
3565 Legal		0
3575 Community Resources		0
3599 Other		707,369
Total 3500 Restricted Services Fund Balances	0	1,030,423
3900 Unrestricted Fund Balances	25,944	(22,492)
3950 Prior Period Adjustment	0	0
3999 Clearing Account	30,410	14,580
Net Income	815,714	32,426
Total Equity	1,507,247	1,054,936
TOTAL LIABILITIES AND EQUITY	2,528,802	1,136,978

Statement of Cash Flows

February 2021

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	655,549	(1,818)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		2,385
1215 Services:Non-Medicaid Direct Service		(13,824)
1220 Services:Ancillary Services		0
1455 Prepaid Expenses:Prepaid-Insurance		2,554
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		898
1526 Fixed Assets:Accumulated Depreciation - Keystone		366
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		723
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		360
1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office		249
1545 Fixed Assets:Accumulated Depreciation - Equipment		1,805
1900 Accounts Payable	(10,120)	(3,339)
2007 Current Liabilities:Non-Medicaid Payable	13,824	
2008 Current Liabilities:Ancillary Services Payable	0	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		0
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		89
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		0
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		86
2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H		556
2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H		109
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(5)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		4
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	3,704	(6,984)
Net cash provided by operating activities	659,253	(8,802)
FINANCING ACTIVITIES		
3070 Restricted SB 40 Tax Fund Balances:TCM	(10,018)	
3501 Restricted Services Fund Balances:Operational		(5,247)
3599 Restricted Services Fund Balances:Other		(4,400)
3999 Clearing Account		4,400
Net cash provided by financing activities	(10,018)	(5,247)
Net cash increase for period	649,235	(14,049)
Cash at beginning of period	829,708	308,378
Cash at end of period	1,478,943	294,330

Statement of Cash Flows

January - February, 2021

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	815,714	32,426
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(48,367)
1215 Services:Non-Medicaid Direct Service		5,754
1220 Services:Ancillary Services		(6,575)
1455 Prepaid Expenses:Prepaid-Insurance		4,749
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		1,796
1526 Fixed Assets:Accumulated Depreciation - Keystone		732
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		1,446
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		720
1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office		497
1545 Fixed Assets:Accumulated Depreciation - Equipment		353
1900 Accounts Payable	(13,479)	(3,244)
2007 Current Liabilities:Non-Medicaid Payable	(5,754)	
2008 Current Liabilities:Ancillary Services Payable	6,575	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		0
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		192
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		0
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		139
2065 Current Liabilities:Payroll Tax Payable:FFCRA Federal W/H Tax Credit		14
2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H		509
2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H		100
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(9)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(27)
2091 Current Liabilities:Computer Lease Liability		3,256
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(12,659)	(37,962)
Net cash provided by operating activities	803,056	(5,536)
FINANCING ACTIVITIES		
3005 Restricted SB 40 Tax Fund Balances:Operational Reserves	5,435	
3010 Restricted SB 40 Tax Fund Balances:Transportation	(31,183)	
3030 Restricted SB 40 Tax Fund Balances:Special Needs	42,000	
3035 Restricted SB 40 Tax Fund Balances:Childrens Programs	42,000	
3040 Restricted SB 40 Tax Fund Balances:Sheltered Workshop	45,000	
3050 Restricted SB 40 Tax Fund Balances:Partnership for Hope Match	(4,107)	
3070 Restricted SB 40 Tax Fund Balances:TCM	98,028	
3501 Restricted Services Fund Balances:Operational		16,510
3555 Restricted Services Fund Balances:Building/Remodeling/Expansion		(14,059)
3599 Restricted Services Fund Balances:Other		(5,545)
3900 Unrestricted Fund Balances	(217,209)	(12,945)
3999 Clearing Account		5,545
Net cash provided by financing activities	(20,036)	(10,494)
Net cash increase for period	783,020	(16,030)
Cash at beginning of period	695,923	310,359
Cash at end of period	1,478,943	294,330

Check Detail - SB 40 Tax Account

February 2021

1025 SB 40 Tax - Bank of Sullivan

Date	Transaction Type	Num	Name	Amount
02/05/2021	Bill Payment (Check)	5905	Skillset LLC	(198.52)
02/05/2021	Bill Payment (Check)	5906	Camden County Senate Bill 40 Board	(6,575.00)
02/05/2021	Bill Payment (Check)	5907	Lake Area Industries	(15,053.45)
02/05/2021	Bill Payment (Check)	5908	Our Saviors Lighthouse Child & Family Development Center	(1,570.65)
02/05/2021	Bill Payment (Check)	5909	Childrens Learning Center	(15,782.79)
02/08/2021	Bill Payment (Check)	5910	Revelation Construction & Development, LLC	(780.00)
02/11/2021	Bill Payment (Check)	5911	Peak Sport and Spine	(75.00)
02/12/2021	Bill Payment (Check)	5912	Children's Harnesses by Elaine, Inc.	(139.57)
02/19/2021	Bill Payment (Check)	5913	OATS, Inc.	(9,921.38)
02/23/2021	Bill Payment (Check)	5914	Camdenton Apartments dba Lauren's Place	(309.00)
02/23/2021	Bill Payment (Check)	5915	David A Schlenfort	(673.00)
02/23/2021	Bill Payment (Check)	5916	Kyle LaBrue	(875.00)
02/23/2021	Bill Payment (Check)	5917	Revelation Construction & Development, LLC	(38.00)
02/23/2021	Bill Payment (Check)	5918	Revelation Construction & Development, LLC	(575.00)
02/23/2021	Bill Payment (Check)	5919	Revelation Construction & Development, LLC	(974.00)
02/23/2021	Bill Payment (Check)	5920	Revelation Construction & Development, LLC	(378.00)
02/23/2021	Bill Payment (Check)	5921	Revelation Construction & Development, LLC	(838.00)
02/26/2021	Bill Payment (Check)	5922	Revelation Construction & Development, LLC	(761.00)

Check Detail - Services Account

February 2021

1075 Services Account - Bank of Sullivan

Date	Transaction Type	Num	Name	Amount
02/05/2021	Expense	153692	Connie L Baker	(1,242.84)
02/05/2021	Expense	153693	Rachel K Baskerville	(1,353.38)
02/05/2021	Expense	153694	Jeanna K Booth	(1,407.97)
02/05/2021	Expense	153695	Cynthia Brown	(1,128.41)
02/05/2021	Expense	153696	Elizabeth L Chambers	(1,089.30)
02/05/2021	Expense	153697	Lori Cornwell	(1,525.11)
02/05/2021	Expense	153698	Stephanie E Enoch	(1,270.44)
02/05/2021	Expense	153699	Teri Guttman	(1,478.52)
02/05/2021	Expense	153700	Ryan Johnson	(1,656.53)
02/05/2021	Expense	153701	Micah J Joseph	(1,513.95)
02/05/2021	Expense	153702	Jennifer Lyon	(1,293.11)
02/05/2021	Expense	153703	Annie Meyer	(1,255.05)
02/05/2021	Expense	153704	Christina R. Mitchell	(1,228.81)
02/05/2021	Expense	153705	Mary P Petersen	(1,233.75)
02/05/2021	Expense	153706	Sylvia M Santon	(1,065.90)
02/05/2021	Expense	153707	Patricia L. Strouse	(1,195.81)
02/05/2021	Expense	153708	Eddie L Thomas	(2,762.72)
02/05/2021	Expense	153709	Marcie L. Vansyoc	(1,534.38)

02/05/2021	Expense	153710	Jami Weisenborn	(1,363.67)
02/05/2021	Expense	153711	Nicole M Whittle	(1,694.11)
02/05/2021	Bill Payment (Check)	2729	Ryan Johnson	(100.00)
02/05/2021	Bill Payment (Check)	2730	Staples Advantage	(266.45)
02/05/2021	Bill Payment (Check)	2731	Camden County PWSD #2	(60.77)
02/05/2021	Bill Payment (Check)	2732	VERIZON	(165.41)
02/05/2021	Bill Payment (Check)	2733	Webster Plumbing	(120.00)
02/05/2021	Bill Payment (Check)	2734	GB Maintenance Supply	(39.99)
02/05/2021	Bill Payment (Check)	2735	Annie Meyer	(50.00)
02/05/2021	Bill Payment (Check)	2736	Christina R. Mitchell	(67.44)
02/05/2021	Bill Payment (Check)	2737	Eddie L Thomas	(50.00)
02/05/2021	Bill Payment (Check)	2738	Jami Weisenborn	(50.00)
02/05/2021	Bill Payment (Check)	2739	Jeanna K Booth	(50.00)
02/05/2021	Bill Payment (Check)	2740	Jennifer Lyon	(50.00)
02/05/2021	Bill Payment (Check)	2741	LaClede Electric Cooperative	(594.90)
02/05/2021	Bill Payment (Check)	2742	Linda Simms	(180.26)
02/05/2021	Bill Payment (Check)	2743	Marcie L. Vansyoc	(117.66)
02/05/2021	Bill Payment (Check)	2744	Mary P Petersen	(50.00)
02/05/2021	Bill Payment (Check)	2745	Micah J Joseph	(60.90)
02/05/2021	Bill Payment (Check)	2746	Nicole M Whittle	(50.00)
02/05/2021	Bill Payment (Check)	2747	Rachel K Baskerville	(50.00)
02/05/2021	Bill Payment (Check)	2748	Sylvia M Santon	(51.10)
02/05/2021	Bill Payment (Check)	2749	Teri Guttman	(50.00)
02/05/2021	Bill Payment (Check)	2750	Direct Service Works	(795.00)
02/05/2021	Bill Payment (Check)	2751	Office Business Equipment	(54.59)
02/05/2021	Bill Payment (Check)	2752	Happy Maids Cleaning Services LLC	(50.00)
02/05/2021	Bill Payment (Check)	2753	Linda Simms	(1,492.51)
02/05/2021	Expense	02/05/2021	Internal Revenue Service	(7,840.12)
02/11/2021	Bill Payment (Check)	2754	Aflac	(720.55)
02/11/2021	Bill Payment (Check)	2755	All American Termite & Pest Control	(42.00)
02/11/2021	Bill Payment (Check)	2756	Ameren Missouri	(254.82)
02/11/2021	Bill Payment (Check)	2757	AT&T	(93.50)
02/11/2021	Bill Payment (Check)	2758	Charter Business	(574.87)
02/11/2021	Bill Payment (Check)	2759	MACDDS	(4,697.36)
02/11/2021	Bill Payment (Check)	2760	Office Business Equipment	(151.88)
02/11/2021	Bill Payment (Check)	2761	SUMNERONE	(2,033.00)
02/11/2021	Bill Payment (Check)	2762	Cynthia Brown	(50.00)
02/11/2021	Bill Payment (Check)	2763	Cynthia Brown	(50.00)
02/11/2021	Bill Payment (Check)	2764	SUMNERONE	(1,696.92)
02/12/2021	Expense	02/05/2021	Missouri Dept of Revenue	(2,234.50)
02/12/2021	Bill Payment (Check)	2765	Bankcard Center	0.00
02/12/2021	Bill Payment (Check)	2766	Patricia L. Strouse	(50.00)
02/12/2021	Bill Payment (Check)	2767	Happy Maids Cleaning Services LLC	(50.00)
02/12/2021	Bill Payment (Check)	2768	Bankcard Center	(323.29)
02/19/2021	Bill Payment (Check)	2769	All Seasons Services	(375.00)
02/19/2021	Bill Payment (Check)	2770	Bryan Cave Leighton Paisner LLP	(111.25)
02/19/2021	Bill Payment (Check)	2771	Linda Simms	(1,492.51)
02/19/2021	Bill Payment (Check)	2772	Staples Advantage	(266.45)
02/19/2021	Bill Payment (Check)	2773	Sylvia M Santon	(52.20)
02/19/2021	Expense	153713	Connie L Baker	(1,334.36)

02/19/2021	Expense	153714	Rachel K Baskerville	(1,347.19)
02/19/2021	Expense	153715	Jeanna K Booth	(1,324.01)
02/19/2021	Expense	153716	Cynthia Brown	(1,281.35)
02/19/2021	Expense	153717	Elizabeth L Chambers	(1,089.30)
02/19/2021	Expense	153718	Lori Cornwell	(1,525.10)
02/19/2021	Expense	153719	Stephanie E Enoch	(1,306.52)
02/19/2021	Expense	153720	Teri Guttman	(1,457.63)
02/19/2021	Expense	153721	Ryan Johnson	(1,656.53)
02/19/2021	Expense	153722	Micah J Joseph	(1,513.96)
02/19/2021	Expense	153723	Jennifer Lyon	(1,293.11)
02/19/2021	Expense	153724	Annie Meyer	(1,312.74)
02/19/2021	Expense	153725	Christina R. Mitchell	(1,228.81)
02/19/2021	Expense	153732	Nicole M Whittle	(1,694.11)
02/19/2021	Expense	153731	Jami Weisenborn	(1,363.66)
02/19/2021	Expense	153730	Marcie L. Vansyoc	(1,534.38)
02/19/2021	Expense	153729	Eddie L Thomas	(2,762.72)
02/19/2021	Expense	153728	Patricia L. Strouse	(1,155.80)
02/19/2021	Expense	153727	Sylvia M Santon	(1,065.90)
02/19/2021	Expense	153726	Mary P Petersen	(1,227.81)
02/19/2021	Expense	02/19/2021	Internal Revenue Service	(7,973.92)
02/23/2021	Bill Payment (Check)	2774	Ezard's, Inc.	(1,300.00)
02/26/2021	Bill Payment (Check)	2775	All American Termite & Pest Control	(255.00)
02/26/2021	Bill Payment (Check)	2776	All Seasons Services	(850.00)
02/26/2021	Bill Payment (Check)	2777	AT&T	(227.40)
02/26/2021	Bill Payment (Check)	2778	Catalyst Electric	(140.00)
02/26/2021	Bill Payment (Check)	2779	City Of Camdenton	(107.24)
02/26/2021	Bill Payment (Check)	2780	Connie L Baker	(63.08)
02/26/2021	Bill Payment (Check)	2781	Delta Dental of Missouri	(528.96)
02/26/2021	Bill Payment (Check)	2782	Delta Voice & Data Technologies, LLC	(750.00)
02/26/2021	Bill Payment (Check)	2783	Ezard's, Inc.	(60.95)
02/26/2021	Bill Payment (Check)	2784	Happy Maids Cleaning Services LLC	(100.00)
02/26/2021	Bill Payment (Check)	2785	Lakeside Office Supply	(17.09)
02/26/2021	Bill Payment (Check)	2786	MO Consolidated Health Care	(15,949.12)
02/26/2021	Bill Payment (Check)	2787	MSW Interactive Designs LLC	(43.95)
02/26/2021	Bill Payment (Check)	2788	Principal Life Ins	(316.16)
02/26/2021	Bill Payment (Check)	2789	Rachel K Baskerville	(50.00)
02/26/2021	Bill Payment (Check)	2790	Refills Ink	(119.98)
02/26/2021	Bill Payment (Check)	2791	Republic Services #435	(66.92)
02/26/2021	Bill Payment (Check)	2792	Staples Advantage	(249.00)
02/26/2021	Bill Payment (Check)	2793	Summit Natural Gas of Missouri, Inc.	(496.60)
02/26/2021	Bill Payment (Check)	2794	SUMNERONE	(1,696.92)

January 2021
Credit Card Statement

BANKCARD SERVICES
P.O. BOX 8100
JEFFERSON CITY, MO 65102



ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	TOTAL AMOUNT DUE
**** * 9588		01/29/21	02/23/21	\$11.50

BR BRCB X003 YY * 000648 S

000288



BANKCARD SERVICES
P.O. BOX 8100
JEFFERSON CITY, MO 65102

CAMDEN CO DD RES
CAMDEN CO DD RES
PO BOX 722
CAMDENTON MO 65020-0722

000115000383470140580949462064

BR * BRCB PAGE 1 of 2

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9588		01/29/21	02/23/21	10,000.00	9,616.53

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
00/00	00/00		PURCHASES	323.29	
00/00	00/00		MISCELLANEOUS DEBITS	39.00	
01/04	01/04	75397351004000004062002	LATE PAYMENT FEE	39.00	
00/00	00/00		PAYMENTS	-1,577.46	
01/08	01/08	75397351008021008390039	CHECK PAYMENT	-630.00	
01/08	01/08	75397351008021008390047	CHECK PAYMENT	-734.36	
01/25	01/25	75397351025021025890291	CHECK PAYMEN	-213.10	
* * * * *					
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.					
00/00	00/00	*****7348	CONNIE BAKER		10.52 ✓
01/08	01/07	05436841008400039514116	WM SUPERCENTER #89	CAMDENTON MO 10.52	10.52 ✓
00/00	00/00	*****3322	LINDA SIMMS		42.89
00/00	00/00		PURCHASES		42.89
01/11	01/09	02305371010000402310453	HY-VEE OSAGE BEACH 147	OSAGE BEACH MO 10.04	
01/26	01/25	75337001026300000256964	American Assn on Intel	5120800053 DC 25.00	
01/27	01/26	02305371027000386932489	USPS PO 2860360829	OSAGE BEACH MO 7.85	
00/00	00/00	*****9314	EDDIE THOMAS		269.88
00/00	00/00		PURCHASES		269.88
01/05	01/04	55432861004200466513495	INT*QuickBooks Online	800-446-8848 CA 150.00	
01/25	01/22	55432861022200357414496	DROPBOX*NXJQRSYPLJ46	DROPBOX.COM CA 119.88	

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY	
			12.14%	PREVIOUS BALANCE	1,591.75
				PURCHASES	323.29
				CASH ADVANCES	0.00
PURCHASES	680.98	1.0125%	12.15%	CREDITS	0.00
				PAYMENTS	-1,577.46
				OTHER CHARGES	39.00
				FINANCE CHARGE	6.89
				NEW BALANCE	383.47
CASH ADVANCES	0.00	1.4292%	17.15%		

CURRENT PAYMENT DUE: 11.50 + PAST DUE AMOUNT: 0.00 = TOTAL AMOUNT DUE : 11.50

Connie's card

Give us feedback @ survey.walmart.com
Thank you! ID #:7Q9PXJVVQ3

Walmart *

573-346-3588 Mgr:PAUL

94 CECIL ST

CAMDENTON MD 65020

ST# 00089 OP# 004746 TE# 03 TR# 02493
FOL BLK SILK 002550020540 F 6.96 0
SG FRSH LIN 060502100442 3.56 0

SUBTOTAL 10.52

TOTAL 10.52

MCARD TEND 10.52

**** * 7348 1 1

Mastercard

APPROVAL # 07776Z

REF # 1042000314

AID A0000000041010

AAC 005DF0CAB59CC318

TERMINAL # SC010910

01/07/21

08:36:02

CHANGE DUE

0.00

ITEMS SOLD 2

TC# 0941 2861 6268 4273 0666



01/07/21

08:36:15

CUSTOMER COPY

LINDA'S CARD

WATER
OR OFFICE

Purchase 10.04

Credit SXXXX XXXX XXXX 3322
Auth #075462
Lane #05 Checker #370
01 09 21 11 46 Ref #4823776591

January 09 2021 11:44 AM

Grocery
HYV 24PK SPRING WTR 10.00 t F
4 @ 2 FOR \$5.00
SPADIA#2 SENIOR DISC 0.00 t F
Senior Discount -0.50
Tax Rate Taxable Amount Tax Amount
Tax 2.5.725 9.50 0.54
Total Tax: \$0.54

Master Card \$10.04
[] XXXX XXXX XXXX 3322
Auth# 075462 Ref# 4823776591

BALANCE DUE 10.04

CHANGE \$0.00

WIN A \$500 HY-VEE GIFT CARD!

Please visit www.Hy-VeeSurvey.com
and key in the 16-digit code below
to take a brief survey and enter for
your chance to win a \$500 Hy-Vee
gift card.

0109147580050082

No purchase necessary to enter
sweepstakes. See website for official
sweepstakes rules.

Total number of items sold = 5

Card # xxxxxxx5569
Earned Today: \$0.00 per gallon
Redeemed Today: \$0.00
Total Rewards: \$0.00 per gallon

Thank you for being a registered
Fuel Saver + Perks Customer!
Segment 34

Cashier:0370 Name:Gracie P
Store:1475 POS:005 Transaction:0082
Jan 09 2021 11:44 AM

Hy-Vee Fuel Station
99 cent for main drinks
All other items

American Association on Intellectual and Developmental Disabilities
8403 Colesville Road
Suite 900
Silver Spring, MD 20910
202-387-1968

Receipt of Payment

Sold To: Linda Simms
PO Box 722
Camden County Developmental Disability Resources
Camdenton, MO 65020-0722

*MARLEE WROTE CHECK
FOR \$60 INSTEAD OF
\$85. PWT \$25 ON
MY CREDIT CARD*

Date Recorded	Amount of Payment
1/25/2021 (credit card)	25.00

Purchase Description	Amounts
Membership Dues: Linda Simms Membership Type: Standard	85.00
Purchase Total, Invoice #7485:	85.00

BUDGET
CERTIFIED
TO STATE
AM BETA



OSAGE BEACH
5545 OSAGE BEACH PKWY
OSAGE BEACH, MO 65065-9998
(300)275-8777

01/26/2021 03:58 PM

Product	Qty	Unit Price	Price
First-Class Mail® Large Envelope	1		\$1.40
Jefferson City, MO 65102 Weight 0 lb 2.50 oz Estimated Delivery Date Fri 01/29/2021			
Certified Mail®			\$3.60
Tracking #: 7C171450000025341352			
Return Receipt			\$2.85
Tracking #: 9590 9402 5818 0034 9210 61			
			\$7.85

Grand Total: \$7.85

Credit Card Remitted \$7.85
Card Name: MasterCard
Account #: XXXXXXXXXXXXX3322
Approval #: 01818C
Transaction #: 363
AID: A000C000041010 Chip
AL: Mastercard
PIN: Not Required

USPS is experiencing unprecedented volume increases and limited employee availability due to the impacts of COVID-19. We appreciate your patience.

Text your tracking number to 28777 (2USPS) to get the latest status. Standard Message and Data rates may apply. You may also visit www.usps.com USPS Tracking or call 1-800-222-1811.

Follow your Mail
Track your Packages
Scan QR Code @
#110517



Invoice

Intuit Inc.
2800 E. Commerce Center Place
Tucson, AZ 85706

Invoice number: 1000184360886
Total: \$150.00
Date: Feb 4, 2021
Payment method: MASTER ending 9314

Bill to

Edmond J Thomas
Camden County Developmental Disability Resources
100 3rd St PO Box 722
Camdenton, MO 65020-7336
US
Address may be standardized for tax purposes
Company ID: 464240995

Payment details

Item	Qty	Unit price	Amount
QuickBooks Online Advanced	1	\$150.00	\$150.00
Sales tax - Exempt:			\$0.00
Total invoice:			\$150.00

Tax reporting information

Period for monthly fees:

Feb 4, 2021 - Mar 4, 2021

Total without tax:

~~\$150.00~~

Total tax:

\$0.00

(1) For subscriptions, your payment method on file will be automatically charged monthly/annually at the then-current list price until you cancel. If you have a discount it will apply to the then-current list price until it expires. To cancel your subscription at any time, go to Account & Settings and cancel the subscription. (2) For one-time services, your payment method on file will reflect the charge in the amount referenced in this invoice. Terms, conditions, pricing, features, service, and support options are subject to change without notice.

All dates and times are Pacific Standard Time (PST).

~~1/22/2021~~

Receipt M327FYWQMCLB - Dropbox

Dropbox Inc.
1800 Owens St
San Francisco, CA 94158
United States
billing-support@dropbox.com

Receipt for director@cddr.org

Payment	Date	Amount	Receipt ID
MasterCard ending in 9314 approved	1/22/2021	\$119.88	M327FYWQMCLB

Description	Amount
Dropbox Plus (1/18/2021 to 1/18/2022)	\$119.88
Total	\$119.88

All amounts shown are in USD. This is not an invoice. No additional payment is required.