



October 14th, 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 October 14th, 2021, at 6:00 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=m772eaaa48d3aac026bc85b10f860d438>

To Join by Phone: 1-415-655-0001
Meeting Number (Access Code): 2561 955 4145
Meeting Password: 59273322

Call to Order/Roll Call

Approval of Agenda

Approval of Open Session Board Meeting Minutes for September 9th, 2021

Acknowledgement of Distributed Materials to Board Members

- July & August 2021 OSCLFDC Monthly Reports
- August 2021 CLC Monthly Report
- August 2021 LAI Monthly Report
- 2021 Feasibility & Needs Assessment – Adults Living in ISLs/Group Homes/Shared Living & Minor Clients
- September 2021 Support Coordination Report
- September 2021 Employment Report (Not Currently Available - Being Reconfigured & Reformatted)
- September 2021 Agency Economic Report
- August 2021 Credit Card Statement
- Resolution 2021-24

Speakers/Special Guests/Announcements

- NONE

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
- Scheduled Date for November Board Meeting is on a Holiday

New Business for Discussion

- Board Member Term Expirations

CCDDR Reports

- 2021 Feasibility & Needs Assessment – Adults Living in ISLs/Group Homes/Shared Living & Minor Clients
- September 2021 Support Coordination Report
- September 2021 Employment Report (Not Currently Available - Being Reconfigured & Reformatted)
- September 2021 Agency Economic Report

August 2021 Credit Card Statement

Discussion & Conclusion of Resolutions:

- Resolution 2021-24: Approval of Amended Policy #10

Board Educational Presentation: CCDDR Compliance Manager

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 of Open Session

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

September 9th, 2021
Open Session Minutes

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CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Open Session Minutes of September 9th, 2021

Members Present Angela Sellers, Betty Baxter, Paul DiBello,
Dr. Vicki McNamara, Elizabeth Perkins

Members Absent: Nancy Hayes, Kym Jones, Brian Willey, Angela Boyd

Others Present Ed Thomas, Executive Director

Guests Present Natalie Couch, (LAI)
Jessica English (CLC)
Rachel Baskerville, Lori Cornwell, Connie Baker,
Jeanna Booth, Ryan Johnson, Ryan Johnson (CCDDR)

Approval of Agenda

Motion by Betty Baxter, second Paul DiBello, to approve the agenda as presented.

AYE: Angela Sellers, Betty Baxter, Paul DiBello,
Dr. Vicki McNamara, Elizabeth Perkins

NO: None

Approval of Open Session Board Minutes August 26th, 2021

Motion by Elizabeth Perkins, second Paul DiBello, to approve the August 26th, 2021, Open Session Board Meeting Minutes as presented.

AYE: Angela Sellers, Betty Baxter, Elizabeth Perkins, Paul DiBello

NO: None

ABSTAIN: Dr. Vicki McNamara because she was not
present at the August 26, 2021, Board Meeting.

Approval of Closed Session Board Minutes August 26th, 2021

Motion by Betty Baxter, second Paul DiBello, to approve the August 26th, 2021, Closed Session Board Meeting Minutes as presented.

AYE: Angela Sellers, Betty Baxter, Elizabeth Perkins, Paul DiBello

NO: None

ABSTAIN: Dr. Vicki McNamara because she was not
present at the August 26, 2021, Board Meeting.

Acknowledgement of Distributed Materials to Board Members

- July 2021 OSLCFDC Monthly Report (Report not available at time board packet was published)
- July 2021 CLC Monthly Report
- July 2021 LAI Monthly Report
- August 2021 Support Coordination Report
- August 2021 Employment Report (Not currently available – Being reconfigured & reformatted)
- August 2021 Agency Economic Report
- July 2021 Credit Card Statement
- Resolution 2021-23

Speakers / Special Guests /Announcements

- None

Monthly Oral Reports

Our Saviors Lighthouse Child & Family Development Center (OSLCFDC)

Jessica Jensen

No one present.

Children’s Learning Center (CLC)

Jessica English

15 of the 25 enrolled in the Step Ahead Program have special needs. CLC has 11 one on ones – 8 are full time and 3 are part time students. Participation in community events and training included: positive discipline class, M.U. extension, CPR & First Aid, and CACFP renewal. The agency needs providers - PT & OT. The annual audit is in progress. A few kiddos are needed to fill empty slots. CLC is selling merchandise to raise funds for scholarships. Some new grant programs are being explored. A donation was received from Daybreak Rotary and a grant in the amount of \$1,110.71 was received. Looking for donations for pizza fund raisers.

Lake Area Industries (LAI)

Natalie Couch

No one present.

MACDDS Updates

MACDDS annual conference was cancelled; however, scheduled speakers will be giving presentation virtually on future dates.

Old Business for Discussion

- Covid-19 Related Updates

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As of today, there were 78 new COVID cases, which is an increase of 21.9% during the previous 7-day period, and a 13.6% positivity rate. The Division published a COVID-19 tool kit. One will be distributed to each of our clients/families and caregivers.

New Business for Discussion

- **Schedule Budget Appropriations Committee Meeting (2022 Budget Discussion)**
Paul, Nancy, Angela

The members of the Budget Appropriations Committee are Paul DiBello, Nancy Hayes, and Angela Sellers. The Committee needs to meet prior to November board meeting to discuss the proposed 2022 budget. The end of October was suggested. Ed will send out Doodle Pole with suggested dates to hold the meeting.

- **Schedule date for November Board Meeting is on a Holiday**

Ed will send out potential dates or option to cancel in a survey since the November 11th falls on Veteran's Day.

CCDDR REPORTS

- **August 2021 Support Coordination Report**

There are presently 317 clients. Medicaid eligibility is 87.83%, and 99.25% of the claims billed to MO Health Net were paid.

- **August 2021 Employment Report (Not Currently Available – Being Reconfigured & Reformatted)**

Hopefully the report will be completed by end of October.

- **August 2021 Agency Economic Report**

The agency is doing well, and we are below budget overall. CCDDR joined the Missouri Association of Rehabilitation Facilities (MARF). Micah and Nicole will be trained in client benefits analysis. Legal counsel was sought for several different employee items and issues, such as employee manual revisions, sovereign immunity, and various other policy and regulatory issues.

Motion by Dr. Vicki McNamara, second Paul DiBello, to approve **ALL** reports as presented.

AYE: Angela Sellers, Betty Baxter, Paul DiBello,
Dr. McNamara, Elizabeth Perkins

NO: None

July 2021 Credit Card Statement

No Questions and a vote not necessary

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Discussion & Conclusion of Resolutions:

- **Resolution 2021-23: Approval of Amended Policy 31**

On August 28th, the amount for RFP issuance by counties changed from \$6,000 to \$12,000. The proposed policy revision reflects this change.

Motion by Elizabeth Perkins, second Paul DiBello, to approve **Resolution 2021-23** as presented.

AYE: Angela Sellers, Betty Baxter, Paul DiBello,
Dr. Vicki McNamara, Elizabeth Perkins

NO: None

Board Educational Presentation

No Presentation Scheduled for this Month

Open Discussion:

None

Public Comment:

None

Adjournment:

Motion by Paul DiBello, second Dr. Vicki McNamara, to adjourn meeting.

AYE: Angela Sellers, Betty Baxter, Paul DiBello,
Dr. Vicki McNamara, Elizabeth Perkins

NO: None

Board Chairperson/Other Board Member

Secretary/Other Board Member

OSLCFDC Monthly Report

July Actual Budget

Expenses Total: \$9881.77

Quickbooks Accounting - \$104

Food - \$508.52

Total Payroll - \$8534.74

Transportation - \$525

Mo Health Dept - \$15.25

Field Trip -\$174.26

American Heart Shop CPR - \$20.00

Liabilities - \$5550.47

Payroll Taxes for June \$ 2479.71

Payroll Taxes for July \$ 1883.76

Payroll Taxes State 2nd Qtr \$ 576.00

Payroll Taxes State July \$ 194.00

MO SUI July \$ 51.28

MO SUI 2nd Qrt 2021 \$ 230.44

Misc. ck \$ 135.28

Income Total: \$13983.84

Tuition/Deposit - \$7177.80

Donation - \$

Child Serv - \$

Food Subsidy - \$1264.25

CCDDR Subsidy - \$5541.79

| | |
|---|--------------------|
| July Bank Statement Beginning Balance – | \$ 2856.79 |
| July Income | +\$13983.84 |
| July Cleared Expenses | <u>-\$ 9881.77</u> |
| July 28th Bank Statement Balance | \$ 6958.86 |
| Tax Liabilities | <u>\$ 5550.47</u> |
| July Checkbook Balance | \$ 1408.39 |

August Actual Budget

Expenses Total: \$12331.75

Quickbooks Accounting - \$115

Food - \$442.42

Total Payroll - \$8613.78

Transportation - \$525

Phone \$75.84

Sign for Fundraiser - \$80

June Taxes - \$2479.71

Liabilities - \$5185.96

Payroll Taxes for July \$ 1883.76

Payroll Taxes for Aug \$ 1881.02

Payroll Taxes State 2nd Qtr \$ 576.00

Payroll Taxes State July \$ 194.00

Payroll Taxes State Aug \$ 209.00

MO SUI Aug \$ 25.18

MO SUI July \$ 51.28

MO SUI 2nd Qrt 2021 \$ 230.44

Misc. ck \$ 135.28

Income Total: \$10173.88

Tuition/Deposit - \$4670.00

Donation - \$200

Child Serv - \$

Food Subsidy - \$2203.57

CCDDR Subsidy - \$3100.31

Aug Bank Statement Beginning Balance – \$ 6958.86

Aug Income +\$10173.88

Aug Cleared Expenses -\$ 12331.75

Aug 31 Bank Statement Balance \$ 4800.99

Tax Liabilities \$ 5185.96

Aug Checkbook Balance \$ -384.97

CLC Monthly Report



*SB40/CCDDR Funding Request
for
SEPTEMBER 2021*

Utilizing AUGUST Records

CHILDREN'S LEARNING CENTER
Statement of Activity
January - August, 2021

| | First Steps | Step Ahead | TOTAL |
|--|--------------|---------------|---------------|
| Revenue | | | |
| 40000 INCOME | | 170.92 | 170.92 |
| 41000 Contributions & Grants | | | 0.00 |
| 41100 CACFP | | 7,969.46 | 7,969.46 |
| 41200 Camden County SB40 | 1,409.88 | 134,054.63 | 135,464.51 |
| 41400 United Way Grant | | 8,126.00 | 8,126.00 |
| 41500 Misc. Grant Revenue | | 130.00 | 130.00 |
| 41501 Paycheck Protection Plan | | 50,200.00 | 50,200.00 |
| Total 41500 Misc. Grant Revenue | \$ 0.00 | \$ 50,330.00 | \$ 50,330.00 |
| Total 41000 Contributions & Grants | \$ 1,409.88 | \$ 200,480.09 | \$ 201,889.97 |
| 42000 Program Services | | | 0.00 |
| 42100 First Steps | | | 0.00 |
| 42130 Natural Environment Mileage | 1,258.74 | | 1,258.74 |
| 42150 Physical Therapy | | | 0.00 |
| Total 42150 Physical Therapy | \$ 8,541.00 | \$ 0.00 | \$ 8,541.00 |
| 42170 Speech/Language Therapy | | | 0.00 |
| Total 42170 Speech/Language Therapy | \$ 2,499.00 | \$ 0.00 | \$ 2,499.00 |
| Total 42100 First Steps | \$ 12,298.74 | \$ 0.00 | \$ 12,298.74 |
| Total 42000 Program Services | \$ 12,298.74 | \$ 0.00 | \$ 12,298.74 |
| 43000 Tuition | | | 0.00 |
| 43100 Dining | | | 0.00 |
| 43120 Lunch | | 970.00 | 970.00 |
| 43130 Snack | | 170.00 | 170.00 |
| Total 43100 Dining | \$ 0.00 | \$ 1,140.00 | \$ 1,140.00 |
| 43200 Enrollment Fees | | 425.00 | 425.00 |
| 43500 Tuition | | 12,369.23 | 12,369.23 |
| 43505 Subsidy Tuition | | 7,676.82 | 7,676.82 |
| Total 43500 Tuition | \$ 0.00 | \$ 20,046.05 | \$ 20,046.05 |
| Total 43000 Tuition | \$ 0.00 | \$ 21,611.05 | \$ 21,611.05 |
| 45000 Other Revenue | | | 0.00 |
| 45200 Fundraising Income | | | 0.00 |
| 45220 Summer Night Glow 5K | | 11,638.41 | 11,638.41 |
| 45280 Pizza For A Purpose | | 5,833.84 | 5,833.84 |
| 45281 Pizza For A Purpose - Gun Raffle | | 120.00 | 120.00 |
| Total 45280 Pizza For A Purpose | \$ 0.00 | \$ 5,953.84 | \$ 5,953.84 |
| Total 45200 Fundraising Income | \$ 0.00 | \$ 17,592.25 | \$ 17,592.25 |
| 45300 Donation Income | | 175.00 | 175.00 |
| 45310 Donations | | 373.20 | 373.20 |
| 45311 CLC Scholarship Fund | | 1,000.00 | 1,000.00 |
| 45312 Community Rewards | | 614.80 | 614.80 |
| 45314 Kiwanis Club Of Ozarks | | 2,000.00 | 2,000.00 |
| 45315 Bear Market | | 600.00 | 600.00 |
| 45351 Community Foundation of the Lake | | 2,000.00 | 2,000.00 |
| Total 45310 Donations | \$ 0.00 | \$ 6,588.00 | \$ 6,588.00 |
| Total 45300 Donation Income | \$ 0.00 | \$ 6,763.00 | \$ 6,763.00 |
| Total 45000 Other Revenue | \$ 0.00 | \$ 24,355.25 | \$ 24,355.25 |
| Total 40000 INCOME | \$ 13,708.62 | \$ 246,617.31 | \$ 260,325.93 |
| Uncategorized Revenue | 119.00 | | 119.00 |
| Total Revenue | \$ 13,827.62 | \$ 246,617.31 | \$ 260,444.93 |
| Gross Profit | \$ 13,827.62 | \$ 246,617.31 | \$ 260,444.93 |
| Expenditures | | | |
| 50000 EXPENDITURES | | | 0.00 |
| 51000 Payroll Expenditures | | | 0.00 |
| 51100 Employee Salaries | | | 0.00 |
| Total 51100 Employee Salaries | \$ 0.00 | \$ 163,167.99 | \$ 163,167.99 |
| 51200 Background Check | | 15.25 | 15.25 |
| 51400 Employee Retirement | | | 0.00 |
| Total 51400 Employee Retirement | \$ 140.00 | \$ 3,080.00 | \$ 3,220.00 |
| 51500 Employee Taxes | | | 0.00 |
| Total 51500 Employee Taxes | \$ 0.00 | \$ 13,320.98 | \$ 13,320.98 |
| 51900 Workermans Comp Insurance | | 2,339.00 | 2,339.00 |
| Total 51000 Payroll Expenditures | \$ 140.00 | \$ 181,923.22 | \$ 182,063.22 |
| 52000 Advertising/Promotional | | 208.85 | 208.85 |
| 53000 Equipment | | 157.97 | 157.97 |

| | | | |
|--|---------------------|----------------------|----------------------|
| 54000 Fundraising/Grants | | | 0.00 |
| 54200 Summer Night Glow 5K | | 4,395.07 | 4,395.07 |
| 54700 Pizza For A Purpose | | 176.98 | 176.98 |
| 54960 Claus For A Cause | | 12.95 | 12.95 |
| 54970 Scavenger Hunt | | 116.21 | 116.21 |
| Total 54000 Fundraising/Grants | \$ 0.00 | \$ 4,701.21 | \$ 4,701.21 |
| 55000 Insurance | | 669.00 | 669.00 |
| 55200 Commercial General Liability | | 2,999.00 | 2,999.00 |
| 55500 Hired & Non-Owned Auto | | 52.00 | 52.00 |
| 55600 Professional Liability | | 533.00 | 533.00 |
| Total 55000 Insurance | \$ 0.00 | \$ 4,253.00 | \$ 4,253.00 |
| 56000 Office Expenditures | | 430.20 | 430.20 |
| 56100 Copy Machine | 484.76 | 1,939.02 | 2,423.78 |
| 56200 Miscellaneous | | 691.08 | 691.08 |
| 56300 Office Supplies | | 2,876.34 | 2,876.34 |
| Total 56000 Office Expenditures | \$ 484.76 | \$ 5,936.64 | \$ 6,421.40 |
| 57000 Office/General Administrative Expenditures | 68.00 | 393.92 | 461.92 |
| 57100 Accounting Fees | | 3,000.00 | 3,000.00 |
| 57160 QuickBooks Payments Fees | | 1,329.82 | 1,329.82 |
| 57200 Bank Charges | | 39.80 | 39.80 |
| 57400 Child Management Software | | 280.00 | 280.00 |
| 57600 License/Accreditation/Permit Fees | | 1,678.00 | 1,678.00 |
| 57900 Seminars/Training | | 659.00 | 659.00 |
| 57960 Janitorial/Custodial | | 350.00 | 350.00 |
| Expenditures | \$ 68.00 | \$ 7,730.54 | \$ 7,798.54 |
| 58000 Operating Supplies | | 15.48 | 15.48 |
| 58100 Classroom Consumables | | 464.58 | 464.58 |
| 58150 Center Consumables | | 42.99 | 42.99 |
| 58200 Dining | | 9,960.29 | 9,960.29 |
| 58210 Birthday | | 86.59 | 86.59 |
| Total 58200 Dining | \$ 0.00 | \$ 10,046.88 | \$ 10,046.88 |
| 58400 Sanitizing | | 1,212.38 | 1,212.38 |
| Total 58000 Operating Supplies | \$ 0.00 | \$ 11,782.31 | \$ 11,782.31 |
| 59000 Program Service Fees | | | 0.00 |
| 59100 First Steps | 11.00 | | 11.00 |
| 59130 Natural Environment Mileage | 397.06 | | 397.06 |
| 59150 Physical Therapy | | | 0.00 |
| Total 59150 Physical Therapy | \$ 6,130.15 | \$ 0.00 | \$ 6,130.15 |
| 59170 Speech/Language Therapy | | | 0.00 |
| Total 59170 Speech/Language Therapy | \$ 2,516.60 | \$ 0.00 | \$ 2,516.60 |
| Total 59100 First Steps | \$ 9,054.81 | \$ 0.00 | \$ 9,054.81 |
| Total 59000 Program Service Fees | \$ 9,054.81 | \$ 0.00 | \$ 9,054.81 |
| 61000 Repair & Maintenance | | 3,318.57 | 3,318.57 |
| 62000 Safety & Security | 14.00 | 943.93 | 957.93 |
| 63000 Utilities | | | 0.00 |
| 63100 Electric | 559.18 | 2,236.73 | 2,795.91 |
| 63200 Internet | 137.40 | 549.52 | 686.92 |
| 63300 Telephone | 166.52 | 677.36 | 843.88 |
| 63400 Trash Service | | 286.64 | 286.64 |
| 63500 Water Softener | | 223.45 | 223.45 |
| Total 63000 Utilities | \$ 863.10 | \$ 3,973.70 | \$ 4,836.80 |
| 65000 Other Expenditures | | | 0.00 |
| 65200 Credit Card Misc. Charges | | 5.95 | 5.95 |
| Total 65000 Other Expenditures | \$ 0.00 | \$ 5.95 | \$ 5.95 |
| Total 50000 EXPENDITURES | \$ 10,624.67 | \$ 224,935.89 | \$ 235,560.56 |
| Payroll Expenses | | | 0.00 |
| Company Contributions | | | 0.00 |
| Retirement | | 1,520.00 | 1,520.00 |
| Total Company Contributions | \$ 0.00 | \$ 1,520.00 | \$ 1,520.00 |
| Total Payroll Expenses | \$ 0.00 | \$ 1,520.00 | \$ 1,520.00 |
| Reimbursements | | 519.48 | 519.48 |
| Total Expenditures | \$ 10,624.67 | \$ 226,975.37 | \$ 237,600.04 |
| Net Operating Revenue | \$ 3,202.95 | \$ 19,641.94 | \$ 22,844.89 |
| Net Revenue | \$ 3,202.95 | \$ 19,641.94 | \$ 22,844.89 |

CHILDREN'S LEARNING CENTER
Statement of Activity
August 2021

| | First Steps | Step Ahead | TOTAL |
|---|--------------------|---------------------|---------------------|
| Revenue | | | |
| 40000 INCOME | | | 0.00 |
| 41000 Contributions & Grants | | | 0.00 |
| 41100 CACFP | | 2,339.37 | 2,339.37 |
| 41200 Camden County SB40 | | 17,104.11 | 17,104.11 |
| Total 41000 Contributions & Grants | \$ 0.00 | \$ 19,443.48 | \$ 19,443.48 |
| 42000 Program Services | | | 0.00 |
| 42100 First Steps | | | 0.00 |
| 42130 Natural Environment Mileage | 289.79 | | 289.79 |
| 42150 Physical Therapy | | | 0.00 |
| Total 42150 Physical Therapy | \$ 1,690.00 | \$ 0.00 | \$ 1,690.00 |
| 42170 Speech/Language Therapy | | | 0.00 |
| Total 42170 Speech/Language Therapy | \$ 595.00 | \$ 0.00 | \$ 595.00 |
| Total 42100 First Steps | \$ 2,574.79 | \$ 0.00 | \$ 2,574.79 |
| Total 42000 Program Services | \$ 2,574.79 | \$ 0.00 | \$ 2,574.79 |
| 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 | | 225.00 | 225.00 |
| 43500 Tuition | | 1,286.00 | 1,286.00 |
| 43505 Subsidy Tuition | | 2,199.73 | 2,199.73 |
| Total 43500 Tuition | \$ 0.00 | \$ 3,485.73 | \$ 3,485.73 |
| Total 43000 Tuition | \$ 0.00 | \$ 3,860.73 | \$ 3,860.73 |
| 45000 Other Revenue | | | 0.00 |
| 45200 Fundraising Income | | | 0.00 |
| 45220 Summer Night Glow 5K | | 20.00 | 20.00 |
| Total 45200 Fundraising Income | \$ 0.00 | \$ 20.00 | \$ 20.00 |
| 45300 Donation Income | | | 0.00 |
| 45310 Donations | | 13.33 | 13.33 |
| 45312 Community Rewards | | 218.38 | 218.38 |
| 45315 Bear Market | | 75.00 | 75.00 |
| Total 45310 Donations | \$ 0.00 | \$ 306.71 | \$ 306.71 |
| Total 45300 Donation Income | \$ 0.00 | \$ 306.71 | \$ 306.71 |
| Total 45000 Other Revenue | \$ 0.00 | \$ 326.71 | \$ 326.71 |
| Total 40000 INCOME | \$ 2,574.79 | \$ 23,630.92 | \$ 26,205.71 |
| Total Revenue | \$ 2,574.79 | \$ 23,630.92 | \$ 26,205.71 |
| Gross Profit | \$ 2,574.79 | \$ 23,630.92 | \$ 26,205.71 |
| Expenditures | | | |
| 50000 EXPENDITURES | | | 0.00 |
| 51000 Payroll Expenditures | | | 0.00 |
| 51100 Employee Salaries | | | 0.00 |
| Total 51100 Employee Salaries | \$ 0.00 | \$ 9,958.22 | \$ 9,958.22 |
| 51400 Employee Retirement | | | 0.00 |

| | | | | | | |
|-------------------------------------|----|----------|----|-----------|----|-----------|
| Total 51400 Employee Retirement | \$ | 0.00 | \$ | 140.00 | \$ | 140.00 |
| 51500 Employee Taxes | | | | | | 0.00 |
| Total 51500 Employee Taxes | \$ | 0.00 | \$ | 784.28 | \$ | 784.28 |
| Total 51000 Payroll Expenditures | \$ | 0.00 | \$ | 10,882.50 | \$ | 10,882.50 |
| 52000 Advertising/Promotional | | | | 98.00 | | 98.00 |
| 55000 Insurance | | | | 669.00 | | 669.00 |
| 56000 Office Expenditures | | | | | | 0.00 |
| 56100 Copy Machine | | 59.61 | | 238.46 | | 298.07 |
| 56200 Miscellaneous | | | | 160.00 | | 160.00 |
| 56300 Office Supplies | | | | 53.98 | | 53.98 |
| Total 56000 Office Expenditures | \$ | 59.61 | \$ | 452.44 | \$ | 512.05 |
| Expenditures | | | | | | 0.00 |
| 57160 QuickBooks Payments Fees | | | | 174.55 | | 174.55 |
| 57200 Bank Charges | | | | 9.95 | | 9.95 |
| 57400 Child Management Software | | | | 35.00 | | 35.00 |
| Expenditures | \$ | 0.00 | \$ | 219.50 | \$ | 219.50 |
| 58000 Operating Supplies | | | | | | 0.00 |
| 58100 Classroom Consumables | | | | 29.11 | | 29.11 |
| 58200 Dining | | | | 1,128.77 | | 1,128.77 |
| 58400 Sanitizing | | | | 138.53 | | 138.53 |
| Total 58000 Operating Supplies | \$ | 0.00 | \$ | 1,296.41 | \$ | 1,296.41 |
| 59000 Program Service Fees | | | | | | 0.00 |
| 59100 First Steps | | | | | | 0.00 |
| 59130 Natural Environment Mileage | | 263.11 | | | | 263.11 |
| 59150 Physical Therapy | | | | | | 0.00 |
| Total 59150 Physical Therapy | \$ | 1,287.00 | \$ | 0.00 | \$ | 1,287.00 |
| 59170 Speech/Language Therapy | | | | | | 0.00 |
| Total 59170 Speech/Language Therapy | \$ | 263.00 | \$ | 0.00 | \$ | 263.00 |
| Total 59100 First Steps | \$ | 1,813.11 | \$ | 0.00 | \$ | 1,813.11 |
| Total 59000 Program Service Fees | \$ | 1,813.11 | \$ | 0.00 | \$ | 1,813.11 |
| 62000 Safety & Security | | | | 67.99 | | 67.99 |
| 63000 Utilities | | | | | | 0.00 |
| 63100 Electric | | 63.38 | | 253.53 | | 316.91 |
| 63200 Internet | | 18.00 | | 71.99 | | 89.99 |
| 63300 Telephone | | 19.99 | | 79.97 | | 99.96 |
| 63500 Water Softener | | | | 24.00 | | 24.00 |
| Total 63000 Utilities | \$ | 101.37 | \$ | 429.49 | \$ | 530.86 |
| Total 50000 EXPENDITURES | \$ | 1,974.09 | \$ | 14,115.33 | \$ | 16,089.42 |
| Payroll Expenses | | | | | | 0.00 |
| Company Contributions | | | | | | 0.00 |
| Retirement | | | | 70.00 | | 70.00 |
| Total Company Contributions | \$ | 0.00 | \$ | 70.00 | \$ | 70.00 |
| Total Payroll Expenses | \$ | 0.00 | \$ | 70.00 | \$ | 70.00 |
| Total Expenditures | \$ | 1,974.09 | \$ | 14,185.33 | \$ | 16,159.42 |
| Net Operating Revenue | \$ | 600.70 | \$ | 9,445.59 | \$ | 10,046.29 |
| Net Revenue | \$ | 600.70 | \$ | 9,445.59 | \$ | 10,046.29 |

CHILDREN'S LEARNING CENTER
Statement of Cash Flows
January - August, 2021

| | First Steps | Step Ahead | Not Specified | TOTAL |
|--|-------------|---------------|---------------|--------------|
| OPERATING ACTIVITIES | | | | |
| Net Revenue | 3,202.95 | 19,641.94 | 0.00 | 22,844.89 |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | | | | 0.00 |
| Accounts Receivable (A/R) | | | 86.27 | 86.27 |
| Accounts Payable (A/P) | | | 1,079.91 | 1,079.91 |
| 21000 CBOLO MasterCard -8027 | | -7,136.94 | 6,315.59 | -821.35 |
| 21200 Kroger-DS1634 CLC | | -10,425.02 | 10,817.66 | 392.64 |
| 22300 Payroll Liabilities:Federal Taxes (941/944) | | | -1,894.43 | -1,894.43 |
| 22400 Payroll Liabilities:MO Income Tax | | | -147.00 | -147.00 |
| 22500 Payroll Liabilities:MO Unemployment Tax | | | -80.57 | -80.57 |
| Direct Deposit Payable | | | 227.18 | 227.18 |
| Payroll Liabilities:Ascensus | | | 2,990.00 | 2,990.00 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | \$ 0.00 | -\$ 17,561.96 | \$ 19,394.61 | \$ 1,832.65 |
| Net cash provided by operating activities | \$ 3,202.95 | \$ 2,079.98 | \$ 19,394.61 | \$ 24,677.54 |
| Net cash increase for period | \$ 3,202.95 | \$ 2,079.98 | \$ 19,394.61 | \$ 24,677.54 |
| Cash at beginning of period | | | 14,123.08 | 14,123.08 |
| Cash at end of period | \$ 3,202.95 | \$ 2,079.98 | \$ 33,517.69 | \$ 38,800.62 |

CHILDREN'S LEARNING CENTER
Statement of Cash Flows
August 2021

| | First Steps | Step Ahead | Not Specified | TOTAL |
|--|-------------|--------------|---------------|--------------|
| OPERATING ACTIVITIES | | | | |
| Net Revenue | 600.70 | 9,445.59 | -0.01 | 10,046.28 |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | | | | 0.00 |
| Accounts Receivable (A/R) | | | -56.00 | -56.00 |
| Accounts Payable (A/P) | | | -2,579.47 | -2,579.47 |
| 21000 CBOLO MasterCard -8027 | | -740.21 | 555.66 | -184.55 |
| 21200 Kroger-DS1634 CLC | | -1,565.56 | 1,273.28 | -292.28 |
| 22300 Payroll Liabilities:Federal Taxes (941/944) | | | -1,756.69 | -1,756.69 |
| 22400 Payroll Liabilities:MO Income Tax | | | -415.00 | -415.00 |
| 22500 Payroll Liabilities:MO Unemployment Tax | | | -351.68 | -351.68 |
| Direct Deposit Payable | | | 0.00 | 0.00 |
| Payroll Liabilities:Ascensus | | | 140.00 | 140.00 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | \$ 0.00 | -\$ 2,305.77 | -\$ 3,189.90 | -\$ 5,495.67 |
| Net cash provided by operating activities | \$ 600.70 | \$ 7,139.82 | -\$ 3,189.91 | \$ 4,550.61 |
| Net cash increase for period | \$ 600.70 | \$ 7,139.82 | -\$ 3,189.91 | \$ 4,550.61 |
| Cash at beginning of period | | | 34,250.01 | 34,250.01 |
| Cash at end of period | \$ 600.70 | \$ 7,139.82 | \$ 31,060.10 | \$ 38,800.62 |

CHILDREN'S LEARNING CENTER

Statement of Financial Position

ASSETS

Current Assets

Bank Accounts

| | | |
|----------------------|----|-----------|
| 11000 CBOLO Checking | | 38,200.62 |
| Total Bank Accounts | \$ | 38,200.62 |

Accounts Receivable

| | | |
|---------------------------|----|--------|
| Accounts Receivable (A/R) | | 466.00 |
| Total Accounts Receivable | \$ | 466.00 |

Other Current Assets

| | | |
|-------------------------|-----|-----------|
| 14000 Undeposited Funds | | 600.00 |
| 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 | | 7,807.27 |
|----------------------------|--|----------|

| | | |
|----------------------|--|-----------|
| Total Current Assets | | 46,473.89 |
|----------------------|--|-----------|

| | | |
|--------------|--|--------------|
| TOTAL ASSETS | | \$ 46,473.89 |
|--------------|--|--------------|

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | | |
|------------------------|----|----------|
| Accounts Payable (A/P) | | 1,079.91 |
| Total Accounts Payable | \$ | 1,079.91 |

Credit Cards

| | | |
|------------------------------|----|----------|
| 21000 CBOLO MasterCard -8027 | | 163.17 |
| 21200 Kroger-DS1634 CLC | | 841.45 |
| Total Credit Cards | \$ | 1,004.62 |

Other Current Liabilities

22000 Payroll Liabilities

| | | |
|---------------------------------|--|-----------|
| 22100 Anthem | | 2,191.63 |
| 22200 Childcare Tuition | | 3,141.44 |
| 22300 Federal Taxes (941/944) | | -8,242.58 |
| 22400 MO Income Tax | | -2,907.48 |
| 22500 MO Unemployment Tax | | -907.65 |
| 22600 Primevest Financial | | 448.19 |
| Aflac | | 8,859.15 |
| Aliera | | 9,354.60 |
| Ascensus | | 10,215.00 |
| Health Care (United HealthCare) | | 776.25 |
| US Department of Education | | 1,115.65 |

| | | |
|---------------------------------|--|--------------|
| Total 22000 Payroll Liabilities | | \$ 24,044.20 |
|---------------------------------|--|--------------|

| | | |
|------------------------|--|------|
| Direct Deposit Payable | | 0.00 |
|------------------------|--|------|

| | | |
|---------------------------------|--|--------------|
| Total Other Current Liabilities | | \$ 24,044.20 |
|---------------------------------|--|--------------|

| | | |
|---------------------------|--|--------------|
| Total Current Liabilities | | \$ 26,128.73 |
|---------------------------|--|--------------|

| | | |
|-------------------|--|--------------|
| Total Liabilities | | \$ 26,128.73 |
|-------------------|--|--------------|

Equity

| | | |
|------------------------------|--|-----------|
| 30000 Opening Balance Equity | | 13,816.12 |
|------------------------------|--|-----------|

| | | |
|-------------------|--|------------|
| Retained Earnings | | -16,315.85 |
|-------------------|--|------------|

| | | |
|-------------|--|-----------|
| Net Revenue | | 22,844.89 |
|-------------|--|-----------|

| | | |
|--------------|--|--------------|
| Total Equity | | \$ 20,345.16 |
|--------------|--|--------------|

| | | |
|------------------------------|--|--------------|
| TOTAL LIABILITIES AND EQUITY | | \$ 46,473.89 |
|------------------------------|--|--------------|

CHILDREN'S LEARNING CENTER
Accounts Receivable YTD by Class

| | Date | Transacti on Type | Num | Class | Memo/Description | Split | Amount | Balance |
|-----------------------------|------------|----------------------|------|------------|-----------------------------|---------------------------|------------------|---------|
| Step Ahead | 02/01/2021 | Pledge | 2182 | Step Ahead | Tuition | Accounts Receivable (A/R) | 330.00 | 330.00 |
| | 02/01/2021 | Pledge | 2182 | Step Ahead | Dining | Accounts Receivable (A/R) | 25.00 | 355.00 |
| | 02/01/2021 | Pledge | 2182 | Step Ahead | | Accounts Receivable (A/R) | 5.00 | 360.00 |
| | 08/01/2021 | Pledge | 2225 | Step Ahead | Dining Fee | Accounts Receivable (A/R) | 25.00 | 385.00 |
| | 08/01/2021 | Pledge | 2225 | Step Ahead | Snack Fee | Accounts Receivable (A/R) | 5.00 | 390.00 |
| | 08/25/2021 | Pledge | 2227 | Step Ahead | Snack Fee | Accounts Receivable (A/R) | 5.00 | 395.00 |
| | 08/25/2021 | Pledge | 2227 | Step Ahead | Dining Fee | Accounts Receivable (A/R) | 25.00 | 420.00 |
| | 08/25/2021 | Pledge | 2227 | Step Ahead | Enrollment/Registration Fee | Accounts Receivable (A/R) | 75.00 | 495.00 |
| | 08/25/2021 | Pledge | 2227 | Step Ahead | Tuition | Accounts Receivable (A/R) | 180.00 | 675.00 |
| | 08/30/2021 | Pledge | 2232 | Step Ahead | Registration Fee | Accounts Receivable (A/R) | 75.00 | 750.00 |
| | 08/30/2021 | Pledge | 2232 | Step Ahead | Tuition for August 30th | Accounts Receivable (A/R) | 30.00 | 780.00 |
| Total for Step Ahead | | | | | | | \$ 780.00 | |

CHILDREN'S LEARNING CENTER
AGENCY UPDATE/PROGRESS REPORT

August 2021

○ **CHILD COUNT/ATTENDANCE**

Step Ahead had 25 children enrolled in August.

15 out of 25 children enrolled have special needs or developmental delays. (11 one-on-ones- 8 full time 3 part time).

In August, three children were quarantined because of COVID-19 exposures. Two employees were affected at separate times.

Several of our students moved on to Kindergarten in August as well.

○ **COMMUNITY EVENTS**

Attended:

CLC staff attended a Positive Discipline training on August 16th with Amy Bartels. Staff were able to learn different techniques to help teach the children in a more positive manner.

CLC staff attended yearly CPR and First Aid training on August 17th.

All staff also are in the process of completing indoor and outdoor safety courses through Childcare Education Institute.

Current / Upcoming:

○ **GENERAL PROGRAM NEWS**

- CLC is still looking for new providers (SLP, OT, PT, SI) to join our First Steps Agency.
- CLC is currently in the process of doing our yearly renewal for CACFP as well as going through their yearly audit process.
- CLC has very limited openings. We encourage families to be placed on our waitlist.

○ **FUNDRAISING/GRANTS**

- Adrienne will be applying for the Coronavirus Response and Relief Supplemental Appropriations also known as CRRSA funds through the Children's Division.
- There is a new Early Childhood Support Grant Program through Community Foundation of the Ozarks that Adrienne will be looking at applying for to help CLC increase enrollment.
- CLC is looking at options for selling merchandise/shirts online to help raise funds for our Scholarship Fund.
- Adrienne will accept a grant from the Daybreak Rotary Thursday, September 9th at 6PM.
- Adrienne will be speaking at the September Lake Ozark Rotary meeting and will accept a grant at that meeting September 21st.
- Adrienne, CLC Board Treasurer Lisa, and Jessica English are volunteering to help with games at the Champagne Campaign Fundraising Event September 25th to benefit the Community Foundation of the Lake.

LAI Monthly Report



Monthly Financial Reports
Lake Area Industries, Inc.

AUGUST 31, 2021

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

| | 8/31/2021 | 8/31/2020 |
|---|------------------|----------------|
| ASSETS | | |
| Current Assets | | |
| Total Bank Accounts | 644,350 | 508,654 |
| Total Accounts Receivable | 66,196 | 61,672 |
| Total Certificates of Deposit | 202,896 | 101,915 |
| Community Foundation of the Ozarks Agency Partner Account | 1,028 | 1,024 |
| GIFTED GARDEN CASH | 500 | 500 |
| INVENTORY | 5,673 | 8,276 |
| PETTY CASH | 150 | 150 |
| Total Other Current Assets | 210,247 | 111,864 |
| Total Current Assets | 920,793 | 682,191 |
| Fixed Assets | | |
| ACCUMULATED DEPRECIATION | (759,523) | (760,895) |
| AUTO AND TRUCK | 128,809 | 128,809 |
| BUILDING | 394,632 | 403,567 |
| FURN & FIX ORIGINAL VALUE | 19,284 | 19,284 |
| GH RETAIL STORE | 16,505 | 16,505 |
| GREENHOUSE EQUIPMENT | 2,870 | 2,870 |
| LAND | 33,324 | 33,324 |
| LAND IMPROVEMENT | 68,102 | 25,502 |
| MACHINERY & EQUIPMENT | 220,313 | 234,464 |
| OFFICE EQUIPMENT | 5,173 | 12,838 |
| Sewer Equipment | 19,354 | 19,354 |
| SHREDDING EQUIPMENT | 45,572 | 45,572 |
| Total Fixed Assets | 194,413 | 181,192 |
| Other Assets | | |
| CURRENT CAPITAL IMPROVEMENT | 71,074 | 55,407 |
| UTILITY DEPOSITS | 554 | 554 |
| Total Other Assets | 71,628 | 55,961 |
| TOTAL ASSETS | 1,186,834 | 919,344 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Total Accounts Payable | 3,937 | 4,001 |
| Total Credit Cards | 1,241 | 768 |
| Other Current Liabilities | | |
| AFLAC DEDUCTIONS PAYABLE | 164 | 27 |
| Gift Certificate Payable | 69 | 25 |
| Missouri Department of Revenue Payable | 0 | 93 |
| Payroll Protection Program Loan | 0 | 107,900 |
| SALES TAX PAYABLE | 0 | 2 |
| Trellis sales | 110 | 40 |
| United Way contributions payable | 30 | 100 |
| Total Other Current Liabilities | 372 | 108,187 |
| Total Current Liabilities | 5,550 | 112,956 |
| Total Liabilities | 5,550 | 112,956 |
| Equity | | |
| Unrestricted Net Assets | 949,103 | 653,811 |
| Net Income | 232,181 | 152,577 |
| Total Equity | 1,181,284 | 806,388 |
| TOTAL LIABILITIES AND EQUITY | 1,186,834 | 919,344 |

Lake Area Industries, Inc.
Profit and Loss

| | Aug 2021 | YTD |
|-----------------------------------|-----------------|------------------|
| Income | | |
| CONTRACT PACKAGING | 34,743 | 301,913 |
| FOAM RECYCLING | 1,518 | 1,910 |
| GREENHOUSE SALES | | 54,167 |
| SECURE DOCUMENT SHREDDING | 5,381 | 34,462 |
| Total Income | 41,643 | 392,452 |
| Cost of Goods Sold | | |
| Cost of Goods Sold | 3,642 | 23,052 |
| GG PLANTS & SUPPLIES | | 29,723 |
| SHIPPING AND DELIVERY | 264 | 4,285 |
| Textile Purchases | | 308 |
| WAGES - TEMPORARY WORKERS | 3,114 | 35,143 |
| WAGES-EMPLOYEES | 28,391 | 208,543 |
| Total Cost of Goods Sold | 35,411 | 301,055 |
| Gross Profit | 6,232 | 91,397 |
| Expenses | | |
| ACCTG. & AUDIT FEES | | 9,300 |
| ALL OTHER EXPENSES | 521 | 8,407 |
| Bus Fare | 203 | 1,677 |
| CASH OVER/SHORT | | (55) |
| EQUIP. PURCHASES & MAINTENANCE | 2,231 | 28,103 |
| INSURANCE | 2,000 | 13,696 |
| NON MANUFACTURING SUPPLIES | 57 | 1,271 |
| PAYROLL | 16,854 | 124,869 |
| PAYROLL EXP & BENEFITS | 8,569 | 64,026 |
| PROFESSIONAL SERVICES | 1,688 | 12,931 |
| SALES TAX | | (69) |
| UTILITIES | 476 | 11,534 |
| Total Expenses | 32,600 | 275,691 |
| Net Operating Income | (26,368) | (184,294) |
| Other Income | | |
| INTEREST INCOME | 206 | 1,982 |
| MISCELLANEOUS INCOME | 5 | 102 |
| OTHER CONTRIBUTIONS | 3,479 | 16,610 |
| SB-40 REVENUE | 44,395 | 170,087 |
| STATE AID | 26,075 | 227,694 |
| Total Other Income | 74,160 | 416,475 |
| Other Expenses | | |
| ALLOCATION NON OPERATING EXPENSES | | 0 |
| Total Other Expenses | 0 | 0 |
| Net Other Income | 74,160 | 416,475 |
| Net Income | 47,792 | 232,181 |

Lake Area Industries, Inc. Budget vs. Actuals

| | Aug 2021 | | | YTD | | |
|---------------------------------|-----------------|-----------------|----------------|------------------|------------------|-----------------|
| | Actual | Budget | over Budget | Actual | Budget | over Budget |
| Income | | | | | | |
| CONTRACT PACKAGING | 34,743 | 32,120 | 2,623 | 301,913 | 245,280 | 56,633 |
| FOAM RECYCLING | 1,518 | 500 | 1,018 | 1,910 | 4,000 | (2,091) |
| GREENHOUSE SALES | | 0 | 0 | 54,167 | 52,250 | 1,917 |
| SECURE DOCUMENT SHREDDING | 5,381 | 3,333 | 2,048 | 34,462 | 26,667 | 7,796 |
| Total Income | 41,643 | 35,953 | 5,689 | 392,452 | 328,197 | 64,255 |
| Cost of Goods Sold | | | | | | |
| Cost of Goods Sold | 3,642 | 3,250 | 392 | 23,052 | 26,000 | (2,948) |
| GG PLANTS & SUPPLIES | | 0 | 0 | 29,723 | 30,589 | (866) |
| SHIPPING AND DELIVERY | 264 | 0 | 264 | 4,285 | 2,208 | 2,077 |
| Textile Purchases | | | 0 | 308 | 0 | 308 |
| WAGES - TEMPORARY WORKERS | 3,114 | 2,250 | 864 | 35,143 | 18,000 | 17,143 |
| WAGES-EMPLOYEES | 28,391 | 27,561 | 830 | 208,543 | 215,740 | (7,198) |
| Total Cost of Goods Sold | 35,411 | 33,061 | 2,350 | 301,055 | 292,538 | 8,517 |
| Gross Profit | 6,232 | 2,892 | 3,339 | 91,397 | 35,659 | 55,738 |
| Expenses | | | | | | |
| ACCTG. & AUDIT FEES | | 0 | 0 | 9,300 | 9,500 | (200) |
| ALL OTHER EXPENSES | 521 | 1,104 | (583) | 8,407 | 12,049 | (3,642) |
| Bus Fare | 203 | 196 | 7 | 1,677 | 1,567 | 110 |
| CASH OVER/SHORT | | | 0 | (55) | 0 | (55) |
| EQUIP. PURCHASES & MAINTENANCE | 2,231 | 4,156 | (1,925) | 28,103 | 33,541 | (5,438) |
| INSURANCE | 2,000 | 1,945 | 55 | 13,696 | 15,560 | (1,864) |
| NON MANUFACTURING SUPPLIES | 57 | 83 | (26) | 1,271 | 667 | 605 |
| PAYROLL | 16,854 | 17,829 | (974) | 124,869 | 143,833 | (18,964) |
| PAYROLL EXP & BENEFITS | 8,569 | 7,834 | 734 | 64,026 | 62,675 | 1,351 |
| PROFESSIONAL SERVICES | 1,688 | 1,474 | 214 | 12,931 | 11,790 | 1,141 |
| SALES TAX | | | 0 | (69) | 0 | (69) |
| UTILITIES | 476 | 1,385 | (909) | 11,534 | 12,235 | (701) |
| Total Expenses | 32,600 | 36,007 | (3,407) | 275,691 | 303,416 | (27,724) |
| Net Operating Income | (26,368) | (33,114) | 6,746 | (184,294) | (267,757) | 83,463 |
| Other Income | | | | | | |
| INTEREST INCOME | 206 | 267 | (61) | 1,982 | 2,133 | (151) |
| MISCELLANEOUS INCOME | 5 | | 5 | 102 | 0 | 102 |
| OTHER CONTRIBUTIONS | 3,479 | | 3,479 | 16,610 | 0 | 16,610 |
| SB-40 REVENUE | 44,395 | 18,385 | 26,011 | 170,087 | 143,059 | 27,029 |
| STATE AID | 26,075 | 19,675 | 6,399 | 227,694 | 151,634 | 76,060 |
| Total Other Income | 74,160 | 38,327 | 35,833 | 416,475 | 296,826 | 119,649 |
| Net Other Income | 74,160 | 38,327 | 35,833 | 416,475 | 296,826 | 119,649 |
| Net Income | 47,792 | 5,212 | 42,579 | 232,181 | 29,069 | 203,112 |

Lake Area Industries, Inc.
Statement of Cash Flows
YTD

| | Total |
|---|-----------|
| OPERATING ACTIVITIES | |
| Net Income | 232,181 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| ACCOUNTS RECEIVABLE | 13,649 |
| Certificate of Deposit 12 mo mat 1/7/21- 1.35% | (168) |
| Certificate of Deposit 12 mo mat 10/22/20- .65% | (124) |
| Certificate of Deposit 12 mo mat 3/18/22- .75% | (100,189) |
| Certificate of Deposit 12 mo mat 3/27/21- .65% | (84) |
| Certificate of Deposit 12 mo mat 6/27/21- .65% | (83) |
| INVENTORY:GG PLANT & SUPPLIES INVEN | 0 |
| INVENTORY:RAW MATERIAL INVENTORY | 479 |
| Accounts Payable | (1,725) |
| CBOLO CC - 5044 Natalie | (5,508) |
| CBOLO CC - 9051 Lillie | (195) |
| Sam's Club Mastercard- 2148 | 4 |
| ACCRUED WAGES | (7,360) |
| AFLAC DEDUCTIONS PAYABLE | 136 |
| Gift Certificate Payable | 44 |
| Missouri Department of Revenue Payable | (93) |
| SALES TAX PAYABLE | (111) |
| Trellis sales | 70 |
| United Way contributions payable | (150) |
| Wreaths payable | 0 |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | (101,409) |
| Net cash provided by operating activities | 130,772 |
| INVESTING ACTIVITIES | |
| CURRENT CAPITAL IMPROVEMENT | (71,074) |
| Net cash provided by investing activities | (71,074) |
| Net cash increase for period | 59,698 |
| Cash at beginning of period | 584,652 |
| Cash at end of period | 644,350 |

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

| | Total |
|---|----------|
| OPERATING ACTIVITIES | |
| Net Income | 47,792 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| ACCOUNTS RECEIVABLE | 8,806 |
| INVENTORY:RAW MATERIAL INVENTORY | 938 |
| Accounts Payable | (661) |
| CBOLO CC - 5044 Natalie | (440) |
| CBOLO CC - 9051 Lillie | 16 |
| Sam's Club Mastercard- 2148 | (272) |
| AFLAC DEDUCTIONS PAYABLE | (0) |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | 8,388 |
| Net cash provided by operating activities | 56,180 |
| INVESTING ACTIVITIES | |
| CURRENT CAPITAL IMPROVEMENT | (26,829) |
| Net cash provided by investing activities | (26,829) |
| Net cash increase for period | 29,351 |
| Cash at beginning of period | 614,999 |
| Cash at end of period | 644,350 |

| Lake Area Industries, Inc. | | | | | | |
|-----------------------------------|---------|--------|---------|---------|-------------|-------|
| A/P Aging Summary | | | | | | |
| As of August 31, 2021 | | | | | | |
| | | | | | | |
| | Current | 1 - 30 | 31 - 60 | 61 - 90 | 91 and over | Total |
| TOTAL | 1,729 | 2,255 | 0 | 0 | (47) | 3,937 |

| Lake Area Industries, Inc. | | | | | | |
|-----------------------------------|-----------|--------|---------|---------|-------------|-----------|
| A/R Aging Summary | | | | | | |
| As of August 31, 2021 | | | | | | |
| | | | | | | |
| | Current | 1 - 30 | 31 - 60 | 61 - 90 | 91 and over | Total |
| TOTAL | \$ 65,271 | \$ 486 | \$ 68 | \$ 25 | \$ 346 | \$ 66,196 |

**2021 Feasibility &
Needs Assessment – SC
Surveys of Adults Living
in ISLs, Group Homes,
or Shared Living**

Services Analysis

Additional Services/Supports Needed

| | | |
|-------------------------|----|------|
| Currently Needs | 14 | 34% |
| Does Not Currently Need | 27 | 66% |
| Total Clients | 41 | 100% |

Reasons Not Receiving Additional Services/Supports

| | | |
|------------------------|----|------|
| DSP Shortage | 9 | 64% |
| Not Offered/No Program | 5 | 36% |
| Total Reasons | 14 | 100% |

Employment/Volunteer Analysis

Clients Working & Not Working

| | | |
|-----------------------------------|----|------|
| Sheltered Workshop | 16 | 39% |
| Competitive Integrated Employment | 1 | 2% |
| Not Working | 24 | 59% |
| Total Clients | 41 | 100% |

Reason Not Working

| | | |
|---------------|----|------|
| Choice | 2 | 8% |
| COVID | 1 | 4% |
| Retired | 10 | 42% |
| Unable | 11 | 46% |
| Total Clients | 24 | 100% |

Reason Not Volunteering

| | | |
|---------------|----|------|
| Choice | 9 | 38% |
| COVID | 4 | 17% |
| Unable | 11 | 46% |
| Total Clients | 24 | 100% |

Transportation Analysis

Overall Transportation Utilization

| | | |
|----------------------|----|------|
| OATS | 9 | 16% |
| Private | 7 | 12% |
| IDD Service Provider | 41 | 72% |
| Total Utilization | 57 | 100% |

Number of Transportation Modes Utilized

| | | |
|---|----|------|
| Uses More than One Mode of Transportation | 15 | 37% |
| Uses Only One Mode of Transportation | 26 | 63% |
| Total Clients | 41 | 100% |

Transportation Utilized by Those Not Working

| | | |
|----------------------------------|----|------|
| OATS | 0 | 0% |
| Private | 4 | 13% |
| IDD Service Provider | 24 | 75% |
| Private and IDD Service Provider | 4 | 13% |
| Total Utilization | 32 | 100% |

Transportation Utilized by Those Not Volunteering

| | | |
|----------------------------------|----|------|
| OATS | 0 | 0% |
| Private | 4 | 13% |
| IDD Service Provider | 24 | 75% |
| Private and IDD Service Provider | 4 | 13% |
| Total Utilization | 32 | 100% |

Housing Analysis

Residential Support Service Type

| | | |
|---------------|----|------|
| ISL | 26 | 63% |
| Group Home | 12 | 29% |
| Shared Living | 3 | 7% |
| Total Clients | 41 | 100% |

Current Housing

| | | |
|-----------------------|----|------|
| Lives in a House | 39 | 95% |
| Lives in an Apartment | 2 | 5% |
| Total Clients | 41 | 100% |

Accessibility in the Home

| | | |
|--------------------------|----|------|
| Not Adequate/Substandard | 0 | 0% |
| Adequate/Sufficient | 41 | 100% |
| Total Clients | 41 | 100% |

Rent/Room and Board as a Percentage of Total Client Income

| | | |
|---------------|----|------|
| 30% or Below | 5 | 12% |
| 31% to 50% | 9 | 22% |
| 51% to 75% | 17 | 41% |
| 76% or Higher | 10 | 24% |
| Total Clients | 41 | 100% |

Renter Averages and Means on Responses Received

| | Average | Median |
|---|---------|--------|
| Client Income | \$1,042 | \$948 |
| Monthly Rent | \$603 | \$605 |
| Recommended Max Rent/Individual (30% of Income) | \$312 | \$284 |

**2021 Feasibility &
Needs Assessment – SC
Surveys of Minors**

Services Analysis

Medicaid Eligibility

| | | |
|-----------------------|-----|------|
| Medicaid Eligible | 91 | 87% |
| Not Medicaid Eligible | 14 | 13% |
| Total Clients | 105 | 100% |

Additional Services/Supports Needed

| | | |
|-------------------------|-----|------|
| Currently Needs | 47 | 45% |
| Does Not Currently Need | 58 | 55% |
| Total Clients | 105 | 100% |

Reasons Not Receiving Additional Services/Supports

| | | |
|------------------------------|----|------|
| Refuses | 21 | 33% |
| DSP Shortage | 6 | 10% |
| No Program | 20 | 32% |
| No Funding | 14 | 22% |
| Conflicts With Work Schedule | 2 | 3% |
| Total Reasons | 63 | 100% |

Number of Reasons Not Receiving Additional Services/Supports

| | | |
|----------------------|----|------|
| More Than One Reason | 13 | 28% |
| Only One Reason | 34 | 72% |
| Total Clients | 47 | 100% |

Transportation Analysis

Overall Transportation Utilization by Family

| | | |
|----------------------|-----|------|
| OATS | 3 | 3% |
| Private/Drives | 104 | 87% |
| IDD Service Provider | 2 | 2% |
| NEMT | 3 | 3% |
| Unknown | 1 | 1% |
| More than 1 | 6 | 5% |
| Total Utilization | 119 | 100% |

Family Struggles with Transportation

| | | |
|---------------|-----|------|
| Yes | 11 | 10% |
| No | 93 | 89% |
| Unknown | 1 | 1% |
| Total Clients | 105 | 100% |

Housing Analysis

Current Housing

| | | |
|------------------------------------|------------|-------------|
| Lives in a House | 66 | 63% |
| Lives in an Apartment | 7 | 7% |
| Lives in a Mobile Home | 13 | 12% |
| Lives in a Duplex/Triplex/Fourplex | 13 | 12% |
| Unknown | 6 | 6% |
| Total Clients | 105 | 100% |

Own or Rent

| | | |
|----------------------|------------|-------------|
| Own | 56 | 53% |
| Rent | 41 | 39% |
| Unknown | 8 | 8% |
| Total Clients | 105 | 100% |

Housing Status and Medicaid Status

| | Medicaid Eligible | | Not Medicaid Eligible | |
|----------------------|-------------------|-------------|-----------------------|-------------|
| Own | 43 | 47% | 13 | 93% |
| Rent | 41 | 45% | 0 | 0% |
| Unknown | 7 | 8% | 1 | 7% |
| Total Clients | 91 | 100% | 14 | 100% |

Averages and Means on Responses Received

| | Average | County AVG | Median | County Median |
|--------------------------------|---------|------------|---------|---------------|
| Known Household Income | \$2,432 | \$5,986 | \$2,194 | \$4,457 |
| Household Size of Known Income | 4.33 | 2.80 | 4.00 | |
| Household Size of All Clients | 4.28 | 2.80 | 4.00 | |

Accessibility in the Home

| | | |
|--------------------------|------------|-------------|
| Not Adequate/Substandard | 4 | 4% |
| Adequate/Sufficient | 97 | 92% |
| Unknown | 4 | 4% |
| Total Clients | 105 | 100% |

Support Coordination Report

September 2021

Client Caseloads

- Number of Caseloads as of September 30th, 2021: 316
- Budgeted Number of Caseloads: 330
- Pending Number of New Intakes: 6
- Medicaid Eligibility: 87.66%

Caseload Counts

Elizabeth Chambers - 37

Stephanie Enoch – 31

Teri Guttman - 31

Micah Joseph – 38

Jennifer Lyon – 38

Christina Mitchell - 37

Mary Petersen – 37

Shelah Sinner – 31

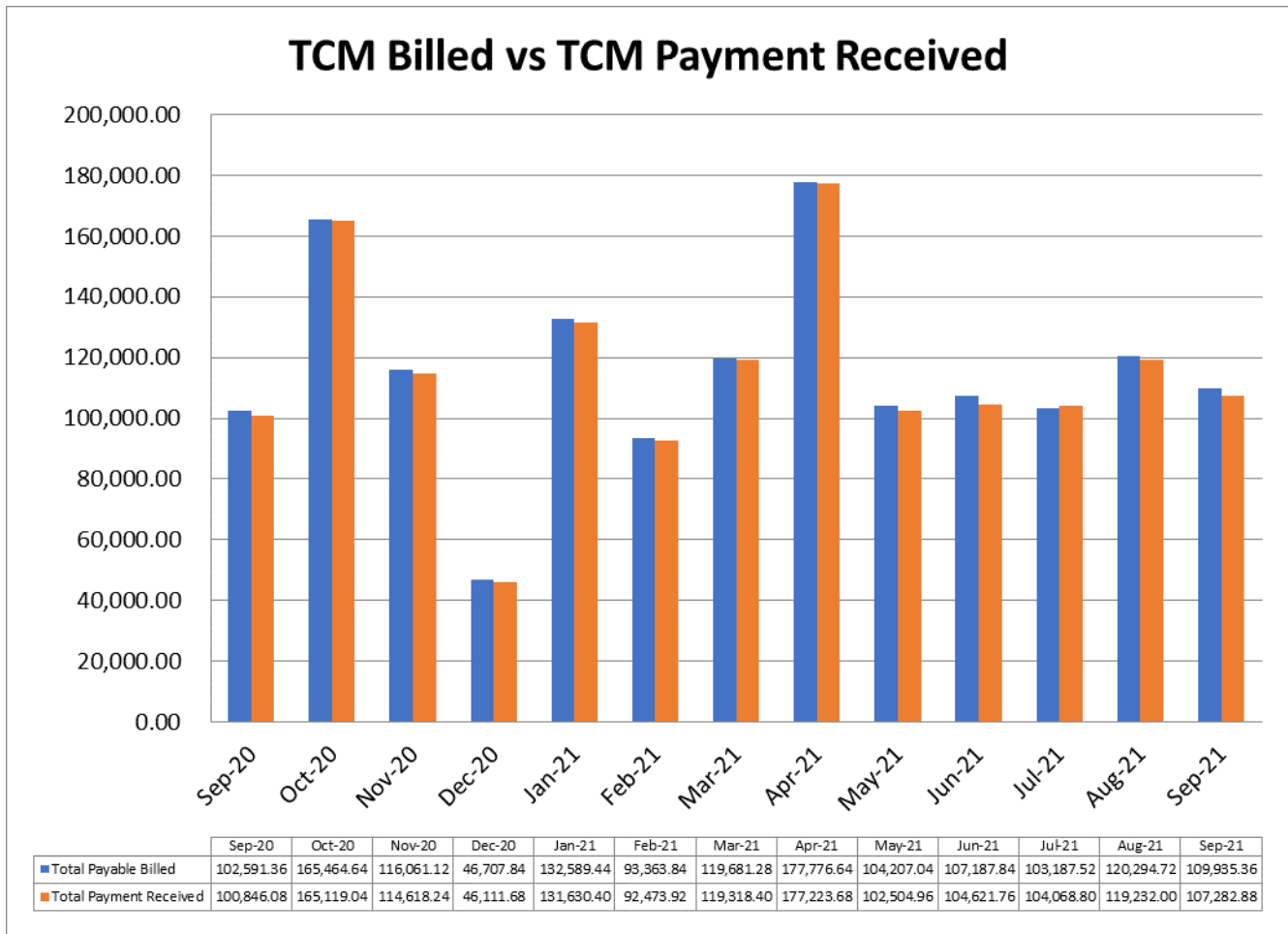
Patricia Strouse - 36

The Employment Report is
Being Reconfigured and
Reformatted – Anticipated
Completion is Expected by
January 2022

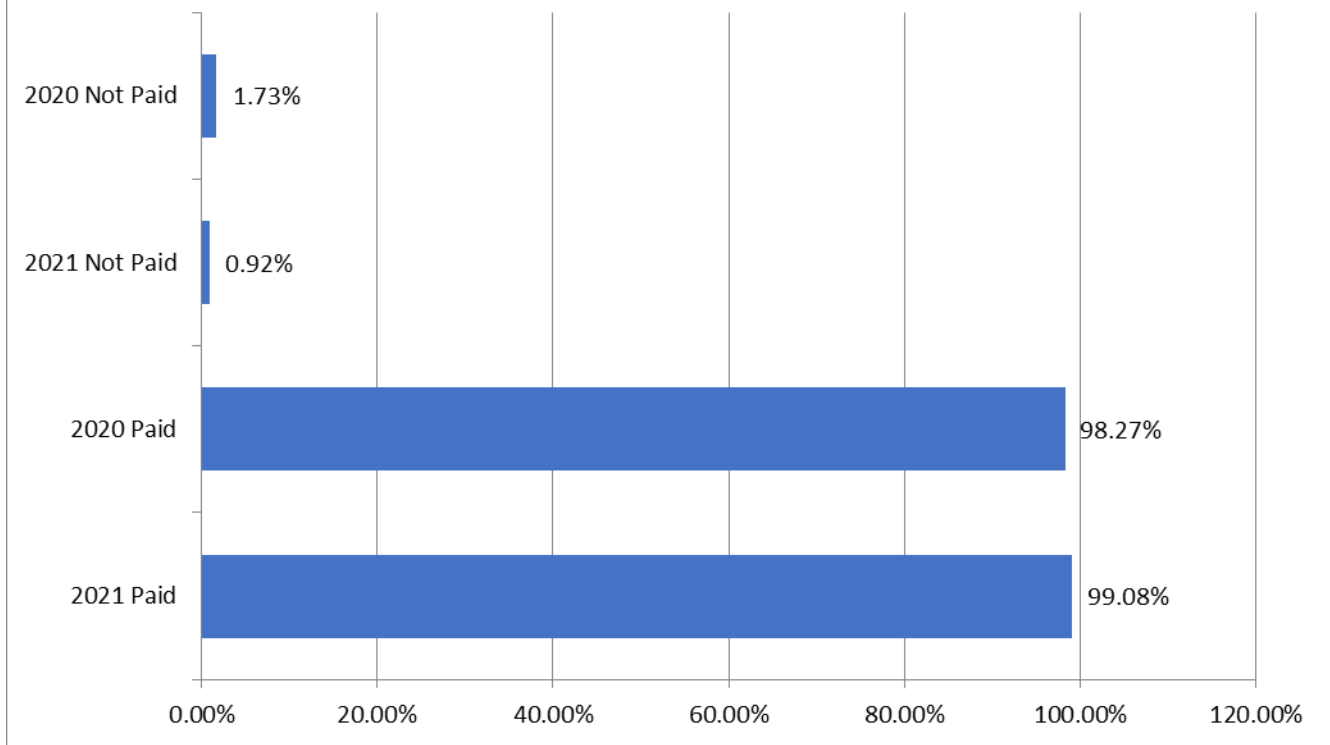
Agency Economic
Report
(Unaudited)

September 2021

Medicaid Targeted Case Management Income



2021 vs 2020 Percentage Comparison Medicaid Billed vs Medicaid Paid



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

September 2021

| | SB 40 Tax | | | Services | | |
|--|-----------------|-----------------|-----------------|----------------|----------------|-----------------|
| | Actual | Budget | Variance | Actual | Budget | Variance |
| Income | | | | | | |
| 4000 SB 40 Tax Income | 3,679 | 5,021 | (1,342) | | | 0 |
| 4500 Services Income | | | 0 | 122,447 | 117,970 | 4,477 |
| Total Income | 3,679 | 5,021 | (1,342) | 122,447 | 117,970 | 4,477 |
| Gross Profit | 3,679 | 5,021 | (1,342) | 122,447 | 117,970 | 4,477 |
| Expenses | | | | | | |
| 5000 Payroll & Benefits | | | 0 | 82,218 | 101,432 | (19,214) |
| 5100 Repairs & Maintenance | | | 0 | 597 | 900 | (303) |
| 5500 Contracted Business Services | | | 0 | 6,605 | 6,525 | 80 |
| 5600 Presentations/Public Meetings | | | 0 | | 147 | (147) |
| 5700 Office Expenses | | | 0 | 3,958 | 4,445 | (487) |
| 5800 Other General & Administrative | | | 0 | | 941 | (941) |
| 5900 Utilities | | | 0 | (193) | 900 | (1,093) |
| 6100 Insurance | | | 0 | 1,587 | 1,900 | (313) |
| 6700 Partnership for Hope | 2,283 | 4,110 | (1,827) | | | 0 |
| 6900 Direct Services | 14,688 | 7,270 | 7,418 | | | 0 |
| 7100 Housing Programs | 5,259 | 6,067 | (808) | | | 0 |
| 7200 Children's Programs | 18,497 | 20,050 | (1,553) | | | 0 |
| 7300 Sheltered Employment Programs | 18,845 | 25,650 | (6,805) | | | 0 |
| 7500 Community Employment Programs | | 50 | (50) | | | 0 |
| 7600 Community Resources | | 7,735 | (7,735) | | | 0 |
| 7900 Special/Additional Needs | | 1,434 | (1,434) | | | 0 |
| Total Expenses | 59,572 | 72,366 | (12,794) | 94,772 | 117,190 | (22,418) |
| Net Operating Income | (55,893) | (67,345) | 11,452 | 27,675 | 780 | 26,895 |
| Other Expenses | | | | | | |
| 8500 Depreciation | | | 0 | 3,633 | 3,475 | 158 |
| Total Other Expenses | 0 | 0 | 0 | 3,633 | 3,475 | 158 |
| Net Other Income | 0 | 0 | 0 | (3,633) | (3,475) | (158) |
| Net Income | (55,893) | (67,345) | 11,452 | 24,041 | (2,695) | 26,736 |

Budget Variance Report

Total Income: In September, SB 40 Tax Revenues were lower than projected, and Services Program income was slightly higher than projected.

Total Expenses: In September, overall SB 40 Tax program expenses were lower than budgeted expectations. Direct Services offsets from restricted funds are currently not needed to meet the overall YTD SB 40 Tax program expense objective; therefore, this category shows higher than budgeted. It should be noted the OATS transportation invoices (codes 7300 & 7600) had not been received and/or recorded at the time the financial reports were generated. Overall Services Program expenses were lower than budgeted expectations. Contracted Business Services were higher because the CPA's invoice (processing payroll) was received and paid but was not budgeted for this month. Depreciation is also higher than budgeted due to adjustments made to the depreciation schedule based on the 2019 audit report. 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 - September, 2021

| | SB 40 Tax | | | Services | | |
|--|------------------|----------------|------------------|------------------|------------------|-----------------|
| | Actual | Budget | Variance | Actual | Budget | Variance |
| Income | | | | | | |
| 4000 SB 40 Tax Income | 1,007,362 | 984,473 | 22,889 | | | 0 |
| 4500 Services Income | | | 0 | 1,213,943 | 1,117,171 | 96,772 |
| Total Income | 1,007,362 | 984,473 | 22,889 | 1,213,943 | 1,117,171 | 96,772 |
| Gross Profit | 1,007,362 | 984,473 | 22,889 | 1,213,943 | 1,117,171 | 96,772 |
| Expenses | | | | | | |
| 5000 Payroll & Benefits | | | 0 | 914,477 | 955,590 | (41,113) |
| 5100 Repairs & Maintenance | | | 0 | 4,827 | 8,100 | (3,273) |
| 5500 Contracted Business Services | | | 0 | 65,083 | 64,747 | 336 |
| 5600 Presentations/Public Meetings | | | 0 | 1,126 | 1,323 | (197) |
| 5700 Office Expenses | | | 0 | 33,274 | 40,005 | (6,731) |
| 5800 Other General & Administrative | | | 0 | 37,550 | 26,049 | 11,501 |
| 5900 Utilities | | | 0 | 5,975 | 8,100 | (2,125) |
| 6100 Insurance | | | 0 | 14,283 | 17,100 | (2,817) |
| 6700 Partnership for Hope | 29,797 | 36,990 | (7,193) | | | 0 |
| 6900 Direct Services | 150,667 | 162,129 | (11,462) | | | 0 |
| 7100 Housing Programs | 50,813 | 54,603 | (3,790) | (11) | | (11) |
| 7200 Children's Programs | 174,834 | 180,450 | (5,616) | | | 0 |
| 7300 Sheltered Employment Programs | 192,551 | 230,850 | (38,299) | | | 0 |
| 7500 Community Employment Programs | 61 | 450 | (389) | | | 0 |
| 7600 Community Resources | 33,890 | 69,615 | (35,725) | | | 0 |
| 7900 Special/Additional Needs | 3,804 | 33,641 | (29,837) | | | 0 |
| Total Expenses | 636,417 | 768,728 | (132,311) | 1,076,585 | 1,121,014 | (44,429) |
| Net Operating Income | 370,945 | 215,745 | 155,200 | 137,358 | (3,843) | 141,201 |
| Other Expenses | | | | | | |
| 8500 Depreciation | | | 0 | 40,005 | 31,275 | 8,730 |
| Total Other Expenses | 0 | 0 | 0 | 40,005 | 31,275 | 8,730 |
| Net Other Income | 0 | 0 | 0 | (40,005) | (31,275) | (8,730) |
| Net Income | 370,945 | 215,745 | 155,200 | 97,353 | (35,118) | 132,471 |

Budget Variance Report

Total Income: As of September, YTD SB 40 Tax revenues were higher than projected, and Services Program income was significantly higher than projected. CCDDR had budgeted for 27 billing periods in 2020; however, the 27th billing period was not utilized/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. Also, overall TCM billings and collections have been higher than projected.

Total Expenses: As of September, YTD SB 40 Tax program expenses were significantly lower than budgeted expectations in all categories. It should be noted the OATS transportation invoices (codes 7300 & 7600) for August and September had not been received and/or recorded at the time the financial reports were generated. DMH/DDD has determined 2021 TCM allocation invoices (code 6900) will not be issued to agencies who have exceeded the TCM contract allocation formula (\$80,347 was budgeted). 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 were lower than budgeted expectations. YTD Other General & Administrative is higher than budgeted because CCDDR paid to be a member of the Missouri Association of Rehabilitation Facilities (MARF), which was not originally budgeted, and Legal/Attorney Fees are higher due to the need for comprehensive reviews of CCDDR's Employee Manual and other major policies/plans. Also, the final 2019 auditor's invoice was budgeted for 2020 but was not received until 2021 due to a slight delay in audit completion. Contracted Business Services is higher than budgeted because CCDDR added fiberoptic Internet service to the Keystone building. Depreciation is higher than budgeted due to adjustments made to the depreciation schedule based on the 2019 audit report. Please note there are additional Services expenses/invoices that were not received/recorded at the time the financial reports were generated. The credit reflected in Code 7100 will be correctly adjusted and recorded in SB 40 Tax program expenses by year-end.

Balance Sheet

As of September 30, 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 | 987,417 | 0 |
| 1030 SB 40 Tax Reserve - Bank of Sullivan | 0 | |
| Total 1005 SB 40 Tax Bank Accounts | 987,646 | 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 | | 375,284 |
| Total 1050 Services Bank Accounts | 0 | 375,284 |
| Total 1000 Bank Accounts | 987,646 | 375,284 |
| Total Bank Accounts | 987,646 | 375,284 |
| Accounts Receivable | | |
| 1200 Services | | |
| 1210 Medicaid Direct Service | | 50,129 |
| 1215 Non-Medicaid Direct Service | | 21,151 |
| 1220 Ancillary Services | | 6,575 |
| Total 1200 Services | 0 | 77,855 |
| 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 | 77,855 |
| 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 | 13,150 |
| Total 1450 Prepaid Expenses | 0 | 13,150 |
| Total Other Current Assets | 0 | 58,015 |
| Total Current Assets | 2,023,207 | 511,154 |
| 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 | | (175,278) |
| 1526 Accumulated Depreciation - Keystone | | (32,088) |
| 1530 100 Third Street Remodeling | | 164,157 |
| 1531 Keystone Remodeling | | 130,471 |
| 1532 Osage Beach Office Remodeling (Leased Space) | | 4,225 |
| 1535 Acc Dep - Remodeling - 100 Third Street | | (74,860) |
| 1536 Acc Dep - Remodeling - Keystone | | (15,399) |
| 1537 Acc Dep - Remodeling - Osage Beach Office | | (4,225) |
| 1540 Equipment | | 123,894 |
| 1545 Accumulated Depreciation - Equipment | | (62,205) |
| 1550 Vehicles | | 6,740 |
| 1555 Accumulated Depreciation - Vehicles | | (6,740) |
| Total 1500 Fixed Assets | 0 | 714,680 |
| Total Fixed Assets | 0 | 714,680 |
| TOTAL ASSETS | 2,023,207 | 1,225,834 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 1900 Accounts Payable | 0 | 2,430 |
| Total Accounts Payable | 0 | 2,430 |
| Other Current Liabilities | | |
| 2000 Current Liabilities | | |
| 2005 Accrued Accounts Payable | 0 | 0 |
| 2006 DMH Payable | 0 | |
| 2007 Non-Medicaid Payable | 21,151 | |
| 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 | 2,010 |
| 2065 FFCRA Federal W/H Tax Credit | | 14 |
| 2066 FFCRA Health Insurance Credit | | 0 |
| Total 2060 Payroll Tax Payable | 0 | 2,341 |
| 2070 Payroll Clearing | | |
| 2071 AFLAC Pre-tax W / H | 0 | 1,021 |
| 2072 AFLAC Post-tax W / H | 0 | 126 |
| 2073 Vision Insurance W / H | 0 | (10) |
| 2074 Health Insurance W / H | 0 | 30 |

| | | |
|--|------------------|------------------|
| 2075 Dental Insurance W / H | 0 | (438) |
| 2076 Savings W / H | | 0 |
| 2078 Misc W / H | | 0 |
| 2079 Other W / H | | 0 |
| Total 2070 Payroll Clearing | 0 | 729 |
| 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 | 1,011,680 | 78,749 |
| Total Other Current Liabilities | 1,011,680 | 78,749 |
| Total Current Liabilities | 1,011,680 | 81,179 |
| Total Liabilities | 1,011,680 | 81,179 |
| 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 | 80,506 | |
| 3045 Traditional Medicaid Match | 0 | |
| 3050 Partnership for Hope Match | 0 | |
| 3055 Building/Remodeling/Expansion | 0 | |
| 3065 Legal | 0 | |
| 3070 TCM | 163,974 | |
| 3075 Community Resource | 0 | |
| Total 3000 Restricted SB 40 Tax Fund Balances | 598,480 | 0 |
| 3500 Restricted Services Fund Balances | | |
| 3501 Operational | | 62,974 |
| 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 | | 714,680 |
| Total 3500 Restricted Services Fund Balances | 0 | 1,048,227 |
| 3900 Unrestricted Fund Balances | 25,991 | (22,492) |
| 3950 Prior Period Adjustment | 0 | 0 |
| 3999 Clearing Account | 30,410 | 7,269 |
| Net Income | 370,945 | 97,353 |
| Total Equity | 1,025,826 | 1,130,357 |
| TOTAL LIABILITIES AND EQUITY | 2,037,505 | 1,211,536 |

Statement of Cash Flows

September 2021

| | SB 40 Tax | Services |
|--|------------------|----------------|
| OPERATING ACTIVITIES | | |
| Net Income | (55,893) | 24,041 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1210 Services:Medicaid Direct Service | | 10,619 |
| 1215 Services:Non-Medicaid Direct Service | | (8,113) |
| 1220 Services:Ancillary Services | | 0 |
| 1455 Prepaid Expenses:Prepaid-Insurance | | 2,651 |
| 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 | | 471 |
| 1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office | | (497) |
| 1545 Fixed Assets:Accumulated Depreciation - Equipment | | 1,673 |
| 1900 Accounts Payable | 0 | (5,572) |
| 2007 Current Liabilities:Non-Medicaid Payable | 8,113 | |
| 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 | | 0 |
| 2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable | | 0 |
| 2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable | | 2,047 |
| 2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H | | 572 |
| 2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H | | 96 |
| 2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H | | (8) |
| 2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H | | (11) |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | 8,113 | 5,913 |
| Net cash provided by operating activities | (47,780) | 29,954 |
| FINANCING ACTIVITIES | | |
| 3040 Restricted SB 40 Tax Fund Balances:Sheltered Workshop | (25,550) | |
| 3599 Restricted Services Fund Balances:Other | | (3,633) |
| 3999 Clearing Account | | 3,633 |
| Net cash provided by financing activities | (25,550) | 0 |
| Net cash increase for period | (73,330) | 29,954 |
| Cash at beginning of period | 1,060,976 | 345,330 |
| Cash at end of period | 987,646 | 375,284 |

Statement of Cash Flows

January - September, 2021

| | SB 40 Tax | Services |
|--|-----------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 370,945 | 97,353 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1210 Services:Medicaid Direct Service | | (50,129) |
| 1215 Services:Non-Medicaid Direct Service | | 15,630 |
| 1220 Services:Ancillary Services | | (6,575) |
| 1455 Prepaid Expenses:Prepaid-Insurance | | 10,344 |
| 1525 Fixed Assets:Accumulated Depreciation - 100 Third Street | | 8,083 |
| 1526 Fixed Assets:Accumulated Depreciation - Keystone | | 3,294 |
| 1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street | | 6,506 |
| 1536 Fixed Assets:Acc Dep - Remodeling - Keystone | | 4,014 |
| 1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office | | 1,491 |
| 1545 Fixed Assets:Accumulated Depreciation - Equipment | | 13,360 |
| 1900 Accounts Payable | (13,479) | (4,103) |
| 2007 Current Liabilities:Non-Medicaid Payable | (15,630) | |
| 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 | | (180) |
| 2065 Current Liabilities:Payroll Tax Payable:FFCRA Federal W/H Tax Credit | | 14 |
| 2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H | | 604 |
| 2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H | | 96 |
| 2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H | | (9) |
| 2074 Current Liabilities:Payroll Clearing:Health Insurance W / H | | 2 |
| 2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H | | (96) |
| 2091 Current Liabilities:Computer Lease Liability | | 3,256 |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | (22,534) | 5,794 |
| Net cash provided by operating activities | 348,411 | 103,147 |
| INVESTING ACTIVITIES | | |
| 1531 Fixed Assets:Keystone Remodeling | | (19,875) |
| 1540 Fixed Assets:Equipment | | (18,640) |
| Net cash provided by investing activities | 0 | (38,515) |
| 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 | (11,735) | |
| 3050 Restricted SB 40 Tax Fund Balances:Partnership for Hope Match | (4,107) | |
| 3070 Restricted SB 40 Tax Fund Balances:TCM | 118,064 | |
| 3501 Restricted Services Fund Balances:Operational | | 27,004 |
| 3555 Restricted Services Fund Balances:Building/Remodeling/Expansion | | (14,059) |
| 3599 Restricted Services Fund Balances:Other | | 1,766 |
| 3900 Unrestricted Fund Balances | (217,209) | (12,945) |

| | | |
|--|-----------------|----------------|
| 3999 Clearing Account | | (1,766) |
| Net cash provided by financing activities | (56,735) | (0) |
| Net cash increase for period | 291,676 | 64,632 |
| Cash at beginning of period | 695,970 | 310,653 |
| Cash at end of period | 987,646 | 375,284 |

Check Detail - SB 40 Tax Account

September 2021

1025 SB 40 Tax - Bank of Sullivan

| Date | Transaction Type | Num | Name | Amount |
|------------|----------------------|------|--|-------------|
| 09/10/2021 | Bill Payment (Check) | 6029 | Camden County Senate Bill 40 Board | (6,575.00) |
| 09/10/2021 | Bill Payment (Check) | 6030 | Childrens Learning Center | (17,308.40) |
| 09/10/2021 | Bill Payment (Check) | 6031 | Lake Area Industries | (44,395.37) |
| 09/10/2021 | Bill Payment (Check) | 6032 | Our Saviors Lighthouse Child & Family Development Center | (1,188.22) |
| 09/17/2021 | Bill Payment (Check) | 6033 | DMH Local Tax Matching Fund | (2,283.39) |
| 09/17/2021 | Bill Payment (Check) | 6034 | Kyle LaBrue | (875.00) |
| 09/17/2021 | Bill Payment (Check) | 6035 | Revelation Construction & Development, LLC | (210.00) |
| 09/17/2021 | Bill Payment (Check) | 6036 | Revelation Construction & Development, LLC | (822.00) |
| 09/17/2021 | Bill Payment (Check) | 6037 | Revelation Construction & Development, LLC | (120.00) |
| 09/17/2021 | Bill Payment (Check) | 6038 | Revelation Construction & Development, LLC | (922.00) |
| 09/17/2021 | Bill Payment (Check) | 6039 | Revelation Construction & Development, LLC | (974.00) |
| 09/17/2021 | Bill Payment (Check) | 6040 | Revelation Construction & Development, LLC | (908.00) |
| 09/17/2021 | Bill Payment (Check) | 6041 | Revelation Construction & Development, LLC | (428.00) |

Check Detail - Services Account

1075 Services Account - Bank of Sullivan

| Date | Transaction Type | Num | Name | Amount |
|------------|------------------|--------|-----------------------|------------|
| 09/03/2021 | Expense | 153988 | Connie L Baker | (1,368.44) |
| 09/03/2021 | Expense | 153989 | Rachel K Baskerville | (1,332.00) |
| 09/03/2021 | Expense | 153990 | Jeanna K Booth | (1,627.19) |
| 09/03/2021 | Expense | 153991 | Elizabeth L Chambers | (1,065.15) |
| 09/03/2021 | Expense | 153992 | Lori Cornwell | (1,525.11) |
| 09/03/2021 | Expense | 153993 | Stephanie E Enoch | (1,317.74) |
| 09/03/2021 | Expense | 153994 | Teri Guttman | (1,343.20) |
| 09/03/2021 | Expense | 153995 | Ryan Johnson | (1,656.53) |
| 09/03/2021 | Expense | 153996 | Micah J Joseph | (1,513.95) |
| 09/03/2021 | Expense | 153997 | Jennifer Lyon | (1,337.41) |
| 09/03/2021 | Expense | 153998 | Christina R. Mitchell | (1,158.72) |
| 09/03/2021 | Expense | 153999 | Mary P Petersen | (1,359.21) |
| 09/03/2021 | Expense | 154000 | Shelah M Sinner | (1,141.54) |
| 09/03/2021 | Expense | 154001 | Patricia L. Strouse | (1,195.81) |
| 09/03/2021 | Expense | 154002 | Eddie L Thomas | (2,762.72) |
| 09/03/2021 | Expense | 154003 | Nicole M Whittle | (1,694.11) |

| | | | | |
|------------|----------------------|------------|-----------------------------------|------------|
| 09/03/2021 | Bill Payment (Check) | 3170 | Connie L Baker | (74.91) |
| 09/03/2021 | Bill Payment (Check) | 3171 | Elizabeth L Chambers | (51.27) |
| 09/03/2021 | Bill Payment (Check) | 3172 | Linda Simms | (1,521.67) |
| 09/03/2021 | Bill Payment (Check) | 3173 | Lori Cornwell | (50.00) |
| 09/03/2021 | Bill Payment (Check) | 3174 | Mary P Petersen | (88.16) |
| 09/03/2021 | Bill Payment (Check) | 3175 | Micah J Joseph | (50.00) |
| 09/03/2021 | Bill Payment (Check) | 3176 | Patricia L. Strouse | (50.00) |
| 09/03/2021 | Bill Payment (Check) | 3177 | Ryan Johnson | (69.08) |
| 09/03/2021 | Bill Payment (Check) | 3178 | Shelah M Sinner | (50.00) |
| 09/03/2021 | Bill Payment (Check) | 3179 | Teri Guttman | (57.42) |
| 09/03/2021 | Bill Payment (Check) | 3180 | Linda Simms | (204.76) |
| 09/03/2021 | Bill Payment (Check) | 3181 | All Seasons Services | (680.00) |
| 09/03/2021 | Bill Payment (Check) | 3182 | Ameren Missouri | (281.22) |
| 09/03/2021 | Bill Payment (Check) | 3183 | Charter Business / Spectrum | (595.46) |
| 09/03/2021 | Bill Payment (Check) | 3184 | FP Mailing Solutions | (102.00) |
| 09/03/2021 | Bill Payment (Check) | 3185 | Happy Maids Cleaning Services LLC | (100.00) |
| 09/03/2021 | Bill Payment (Check) | 3186 | Mo Department Of Revenue | (2.88) |
| 09/03/2021 | Bill Payment (Check) | 3187 | MSW Interactive Designs LLC | (30.00) |
| 09/03/2021 | Bill Payment (Check) | 3188 | VERIZON | (210.45) |
| 09/03/2021 | Expense | 09/03/2021 | Internal Revenue Service | (6,745.51) |
| 09/10/2021 | Bill Payment (Check) | 3189 | Christina R. Mitchell | (102.65) |
| 09/10/2021 | Bill Payment (Check) | 3190 | Jennifer Lyon | (50.00) |
| 09/10/2021 | Bill Payment (Check) | 3191 | Nicole M Whittle | (50.00) |
| 09/10/2021 | Bill Payment (Check) | 3192 | Aflac | (723.08) |
| 09/10/2021 | Bill Payment (Check) | 3193 | AT&T | (93.50) |
| 09/10/2021 | Bill Payment (Check) | 3194 | Camden County PWSD #2 | (61.17) |
| 09/10/2021 | Bill Payment (Check) | 3195 | Eddie L Thomas | (50.00) |
| 09/10/2021 | Bill Payment (Check) | 3196 | LaClede Electric Cooperative | (564.22) |
| 09/10/2021 | Bill Payment (Check) | 3197 | Lebanon Phone Center & Alarm Inc | (70.00) |
| 09/10/2021 | Bill Payment (Check) | 3198 | Office Business Equipment | (40.00) |
| 09/10/2021 | Bill Payment (Check) | 3199 | Refills Ink | (269.96) |
| 09/10/2021 | Bill Payment (Check) | 3200 | Staples Advantage | (268.45) |
| 09/10/2021 | Bill Payment (Check) | 3201 | SUMNERONE | (2,236.00) |
| 09/10/2021 | Bill Payment (Check) | 3202 | Walters, Staedtler & Allen L.L.C. | (1,360.00) |
| 09/15/2021 | Bill Payment (Check) | 3203 | Bankcard Center | (1,720.89) |
| 09/15/2021 | Bill Payment (Check) | 3204 | Direct Service Works | (995.00) |
| 09/17/2021 | Expense | 154005 | Connie L Baker | (1,242.84) |
| 09/17/2021 | Bill Payment (Check) | 3205 | City Of Camdenton | (88.61) |
| 09/17/2021 | Bill Payment (Check) | 3206 | Happy Maids Cleaning Services LLC | (100.00) |
| 09/17/2021 | Bill Payment (Check) | 3207 | Linda Simms | (1,521.67) |
| 09/17/2021 | Expense | 154006 | Rachel K Baskerville | (1,354.75) |
| 09/17/2021 | Expense | 154007 | Jeanna K Booth | (1,627.19) |
| 09/17/2021 | Expense | 154008 | Elizabeth L Chambers | (1,148.05) |
| 09/17/2021 | Expense | 154009 | Lori Cornwell | (1,525.10) |
| 09/17/2021 | Expense | 154010 | Stephanie E Enoch | (1,469.23) |
| 09/17/2021 | Expense | 154011 | Teri Guttman | (1,343.20) |
| 09/17/2021 | Expense | 154012 | Ryan Johnson | (1,656.53) |
| 09/17/2021 | Expense | 154013 | Micah J Joseph | (1,513.95) |

| | | | | |
|------------|----------------------|------------|--|-------------|
| 09/17/2021 | Expense | 154014 | Jennifer Lyon | (1,305.85) |
| 09/17/2021 | Expense | 154015 | Christina R. Mitchell | (1,173.99) |
| 09/17/2021 | Expense | 154016 | Mary P Petersen | (1,310.59) |
| 09/17/2021 | Expense | 154017 | Shelah M Sinner | (1,101.01) |
| 09/17/2021 | Expense | 154018 | Patricia L. Strouse | (1,195.81) |
| 09/17/2021 | Expense | 154019 | Eddie L Thomas | (2,762.72) |
| 09/17/2021 | Expense | 154020 | Nicole M Whittle | (1,749.67) |
| 09/17/2021 | Expense | 09/17/2021 | Internal Revenue Service | (6,750.55) |
| 09/24/2021 | Bill Payment (Check) | 3208 | All Seasons Services | (920.00) |
| 09/24/2021 | Bill Payment (Check) | 3209 | AT&T | (128.40) |
| 09/24/2021 | Bill Payment (Check) | 3210 | Camdenton Glass | (109.99) |
| 09/24/2021 | Bill Payment (Check) | 3211 | Delta Dental of Missouri | (565.90) |
| 09/24/2021 | Bill Payment (Check) | 3212 | FP Mailing Solutions - Postge Reserve Acct | (1,500.00) |
| 09/24/2021 | Bill Payment (Check) | 3213 | GFL Environmental | (28.00) |
| 09/24/2021 | Bill Payment (Check) | 3214 | Happy Maids Cleaning Services LLC | (50.00) |
| 09/24/2021 | Bill Payment (Check) | 3215 | Lake Area Industries | (50.00) |
| 09/24/2021 | Bill Payment (Check) | 3216 | Lake Regional Health System | (1,300.00) |
| 09/24/2021 | Bill Payment (Check) | 3217 | MO Consolidated Health Care | (13,578.81) |
| 09/24/2021 | Bill Payment (Check) | 3218 | Stephanie E Enoch | (50.00) |
| 09/24/2021 | Bill Payment (Check) | 3219 | SUMNERONE | (1,696.92) |
| 09/24/2021 | Bill Payment (Check) | 3220 | Catalyst Electric | (223.64) |

August 2021
Credit Card Statement



| ACCOUNT NUMBER | COMPANY NUMBER | BILLING DATE | DUE DATE | TOTAL AMOUNT DUE |
|----------------|----------------|--------------|----------|------------------|
| **** * 9588 | | 08/31/21 | 09/27/21 | \$51.62 |

BR BRCB X003 YY * 020316

|||||
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

000933

000516201720890140580949462064

BR * BRCB Page 1 of 3

| ACCOUNT NUMBER | COMPANY NUMBER | BILLING DATE | DUE DATE | CREDIT LIMIT | AVAILABLE CREDIT |
|----------------|----------------|--------------|----------|--------------|------------------|
| **** * 9588 | | 08/31/21 | 09/27/21 | 10,000.00 | 8,279.11 |

| POST | TRAN | REFERENCE NUMBER | MERCHANT DESCRIPTION | AMOUNT | NOTATIONS |
|------|------|------------------|----------------------|--------|-----------|
|------|------|------------------|----------------------|--------|-----------|

| | | | | | |
|------------|-------|-------------------------|-----------------------|----------|--|
| 00/0000/00 | | | PURCHASES | 1,760.77 | |
| 00/0000/00 | | | MISCELLANEOUS CREDITS | -39.88 | |
| 00/0000/00 | | | PAYMENTS | -490.46 | |
| 08/16 | 08/16 | 75397351228612120010937 | LOCKBOX PMT-THANK YOU | -490.46 | |

FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.

*****7348 CONNIE BAKER 468.96

| | | | | | |
|------------|-------|-------------------------|---------------------------------------|--------|--|
| 00/0000/00 | | | PURCHASES | 508.84 | |
| 08/02 | 07/30 | 75265861213052900002644 | M AND R ELECTRONICS CAMDENTON MO | 10.17 | |
| 08/03 | 08/02 | 55310201214083023365886 | NATIONAL PEN CO LLC 8586753000 CA | 167.50 | |
| 08/04 | 08/03 | 02305371216000488793160 | USPS PO 2812420020 CAMDENTON MO | 14.00 | |
| 08/06 | 08/05 | 55310201217083767560491 | NATIONAL PEN CO LLC 8586753000 CA | 63.21 | |
| 08/10 | 08/09 | 55483821222400008097993 | WAL-MART #0089 CAMDENTON MO | 73.11 | |
| 08/16 | 08/15 | 55432861227200486013758 | Amazon.com*2D7237EQ0 Amzn.com/bill WA | 11.86 | |
| 08/18 | 08/17 | 02305371230000510594265 | USPS PO 2812420020 CAMDENTON MO | 14.00 | |
| 08/23 | 08/20 | 55483821233400003074929 | WAL-MART #0089 CAMDENTON MO | 47.63 | |
| 08/25 | 08/24 | 55483821237400008394518 | WAL-MART #0089 CAMDENTON MO | 83.50 | |
| 08/27 | 08/26 | 05436841239400054234500 | WM SUPERCENTER #89 CAMDENTON MO | 23.86 | |

| | | | | | |
|------------|-------|-------------------------|-----------------------------|--------|--|
| 00/0000/00 | | | MISCELLANEOUS CREDITS | -39.88 | |
| 08/23 | 08/20 | 55483821233400002731008 | WAL-MART #0089 CAMDENTON MO | -39.88 | |

*****3322 LINDA SIMMS 996.93

| | | | | | |
|------------|-------|-------------------------|--------------------------------|--------|--|
| 00/0000/00 | | | PURCHASES | 996.93 | |
| 08/02 | 07/30 | 55480771211200418400255 | DIGITALBUYER.COM 8004082718 CA | 234.99 | |

| AVERAGE DAILY BALANCE | MONTHLY PERIODIC RATE | ANNUAL PERCENTAGE RATE | ANNUAL PERCENTAGE RATE | ACCOUNT SUMMARY | |
|-----------------------|-----------------------|------------------------|--------------------------------------|------------------|------------|
| | | | 00.00% | PREVIOUS BALANCE | 490.46 |
| PURCHASES | 0.00 | 1.0125% | 12.15% | PURCHASES | 1,760.77 |
| | | | NUMBER OF DAYS IN THIS BILLING CYCLE | CASH ADVANCES | 0.00 |
| | | | 32 | CREDITS | -39.88 |
| CASH ADVANCES | 0.00 | 1.4292% | 17.15% | PAYMENTS | -490.46 |
| | | | NEW CASH ADVANCES | OTHER CHARGES | 0.00 |
| | | | 0.00 | FINANCE CHARGE | 0.00 |
| | | | CASH ADVANCE FEE | NEW BALANCE | = 1,720.89 |
| | | | 0.00 | | |

| | | |
|----------------------------|-------------------------|---------------------------|
| CURRENT PAYMENT DUE: 51.62 | + PAST DUE AMOUNT: 0.00 | = TOTAL AMOUNT DUE: 51.62 |
|----------------------------|-------------------------|---------------------------|

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



| POST | TRAN | REFERENCE NUMBER | MERCHANT DESCRIPTION | | | AMOUNT | NOTATIONS |
|-------|-------|-------------------------|------------------------|---------------|----|--------|-----------|
| 08/04 | 08/03 | 55436871216162165334558 | GIFT SHOP SMH JEFF CIT | JEFFERSON CTY | MO | 14.75 | X |
| 08/04 | 08/03 | 55483821216400000516980 | WAL-MART #0089 | CAMDENTON | MO | 197.19 | X |
| 08/25 | 08/24 | 02305371237000507522785 | USPS PO 2860360829 | OSAGE BEACH | MO | 550.00 | X |
| | | *****9314 | EDDIE THOMAS | | | | |
| | | 00/0000/00 | PURCHASES | | | 255.00 | |
| 08/05 | 08/04 | 55432861216200296900064 | INTUIT * | CL.INTUIT.COM | CA | 180.00 | X |
| 08/27 | 08/26 | 82711161238000009313406 | MARF ONLINE PAYMENT | JEFFERSON CIT | MO | 75.00 | X |
| | | | | | | 255.00 | |



Connie's Card

ethernet adapters
Liz & Cindy

M AND R ELECTRONICS
814 N BUSINESS RT 5
CAMDENTON, MO 65020
(573) 346-7575

SALE

MID: 0643 Store: 0001 Term: 0002
REF#: 00000001
Batch #: 001 RRN: 121114406100
07/30/21 09:47:10
Trans ID: 0730MCBKSGOQN
APPR CODE: 09281C
MASTERCARD
*****7348

Chip
/

AMOUNT

\$10.17

APPROVED

X _____
CONNIE BAKER /

Mastercard
AID: A0000000041010
TVR: 00 00 00 80 00
TSI: E8 00

I AGREE TO PAY ABOVE TOTAL AMOUNT
IN ACCORDANCE WITH CARD ISSUER'S
AGREEMENT

1-800-347-PENS (1-800-347-7367)

Customer Care
CustomerCare@Pens.com

Subtotal: \$199.72
Shipping & Processing: \$30.99
Estimated Sales Tax: \$0.00

Order Total: \$230.71

Discount Code
 "Free Setup In House -
 NPC/PPC" Applied
 Enjoy free setup on National Pen
 Brand Items.

\$167.50 PENS
 63.21 PENCILS

 \$230.71

CUSTOMERS ALSO PURCHASED



★★★★★

Britebrand™ 16 oz. Ava Plastic Stadium Cup



★★★★★

Alpha Soft Touch Bright with Stylus

Connie's Card



CAMDENTON
625 W US HIGHWAY 54
CAMDENTON, MO 65020-9998
(800)275-8777

08/03/2021

04:15 PM

| Product | Qty | Unit Price | Price |
|--|-----------------------------|------------|---------------|
| First-Class Mail® Letter | 1 | | \$0.55 |
| Camdenton, MO 65020 Weight: 0 lb 0.60 oz Estimated Delivery Date Fri 08/06/2021 | | | |
| Certified Mail® | | | \$3.60 |
| Tracking #: | 70190160000078146400 | | |
| Return Receipt | | | \$2.85 |
| Tracking #: | 9590 9402 2987 7094 6155 32 | | |
| Total | | | \$7.00 |

| | | | |
|--|-----------------------------|--|---------------|
| First-Class Mail® Letter | 1 | | \$0.55 |
| Kansas City, MO 64106 Weight: 0 lb 0.60 oz Estimated Delivery Date Fri 08/06/2021 | | | |
| Certified Mail® | | | \$3.60 |
| Tracking #: | 70190160000078146394 | | |
| Return Receipt | | | \$2.85 |
| Tracking #: | 9590 9402 2987 7094 6155 49 | | |
| Total | | | \$7.00 |

Grand Total: \$14.00

Credit Card Remitted \$14.00

Card Name: MasterCard
Account #: XXXXXXXXXXXXX7348
Approval #: 06296C
Transaction #: 378
AID: A0000000041010 Chip
AL: Mastercard
PIN: Not Required

7019 0160 0000 7814 6400

7019 0160 0000 7814 6394

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CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com

Camdenton, MO 65020

OFFICIAL USE

| | |
|--|---------------|
| Certified Mail Fee | \$3.60 |
| Extra Services & Fees (check box, add fee as appropriate) | \$2.85 |
| <input type="checkbox"/> Return Receipt (hardcopy) | \$2.85 |
| <input type="checkbox"/> Return Receipt (electronic) | \$0.00 |
| <input type="checkbox"/> Certified Mail Restricted Delivery | \$0.00 |
| <input type="checkbox"/> Adult Signature Required | \$0.00 |
| <input type="checkbox"/> Adult Signature Restricted Delivery | \$0.00 |
| Postage | \$0.55 |
| Total Postage and Fees | \$7.00 |

Postmark Here: AUG 03 2021

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CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com

Kansas City, MO 64106

OFFICIAL USE

| | |
|--|---------------|
| Certified Mail Fee | \$3.60 |
| Extra Services & Fees (check box, add fee as appropriate) | \$0.00 |
| <input type="checkbox"/> Return Receipt (hardcopy) | \$0.00 |
| <input type="checkbox"/> Return Receipt (electronic) | \$0.00 |
| <input type="checkbox"/> Certified Mail Restricted Delivery | \$0.00 |
| <input type="checkbox"/> Adult Signature Required | \$0.00 |
| <input type="checkbox"/> Adult Signature Restricted Delivery | \$0.00 |
| Postage | \$0.55 |
| Total Postage and Fees | \$7.00 |

Postmark Here: AUG 03 2021

Connie's Card

Give us feedback @ survey.walmart.com
Thank you! ID #:7QD1Z1YV87



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

| ST# | OP# | TE# | TR# | QTY | PRICE | TOTAL |
|-----|-----------|--------|--------------|-----|-------|-------|
| GV | 4PK | 8OCT | 007874223352 | 1 | 4.97 | 4.97 |
| GV | 4PK | 8OCT | 007874223352 | 1 | 4.97 | 4.97 |
| GV | ULT | 18 MG | 007874221070 | 1 | 14.74 | 14.74 |
| GV | ULT | 18 MG | 007874221070 | 1 | 14.74 | 14.74 |
| SM | HCM | MLK | 007092047671 | F | 5.43 | 5.43 |
| GV | APC | LEMON | 007874210514 | 1 | 1.97 | 1.97 |
| GV | DISINF | LN | 007874209326 | 1 | 2.98 | 2.98 |
| GV | DISINFECT | | 007874207231 | 1 | 2.98 | 2.98 |
| GV | APC | LEMON | 007874210514 | 1 | 1.97 | 1.97 |
| GV | LEMON | 75 | 007874234447 | 1 | 2.98 | 2.98 |
| GV | LEMON | 75 | 007874234447 | 1 | 2.98 | 2.98 |
| GV | 75 | FRESH | 007874234445 | 1 | 2.98 | 2.98 |
| GV | 75 | FRESH | 007874234445 | 1 | 2.98 | 2.98 |
| SPK | 6 | DBL PR | 003040022094 | 1 | 6.44 | 6.44 |

Tissues
T.P.

paper towels

SUBTOTAL 73.11
TOTAL 73.11
MCARD TEND 73.11
Mastercard **** * 7348-1 1
APPROVAL # 07151C
REF # 122100809799
PAYMENT SERVICE - A
AID A0000000041010
AAC 26206487AC01A0F7
TERMINAL # SC010115

08/09/21 16:32:56
CHANGE DUE 0.00
ITEMS SOLD 14

TC# 8907 7275 7753 9919 8585



08/09/21 16:32:56
ITEMS SOLD 14

Connie's Card

RYAN
MICROPHONE

amazon.com



Your order of August 12, 2021 (Order ID 112-9102722-8087450)

| Qty. | Item | Item Price | Total |
|-------------------------------------|--|-----------------------|---------|
| 1 | iMicro SP-IMMICVC Desktop Microphone Electronics B01CE6VJMU B01CE6VJMU 841106102188 | \$4.99 | \$4.99 |
| This shipment completes your order. | | Subtotal | \$4.99 |
| | | Shipping & Handling | \$5.99 |
| | | Tax Collected | \$0.88 |
| | | Order Total | \$11.86 |
| | | Paid via credit/debit | \$11.86 |

Return or replace your item
Visit Amazon.com/returns



0/MHvfg5b! y/-1 of 1-//UPS-EARMO-T/std-us-nft/0/0816-12:00/0813-11:40

SmartPacLa

Connie's Card



CAMDENTON
625 W US HIGHWAY 54
CAMDENTON, MO 65020-9998
(800)275-8777

08/17/2021 04:20 PM

| Product | Qty | Unit Price | Price |
|---------|-----|------------|-------|
|---------|-----|------------|-------|

| | | | |
|--------------------------|---|--|--------|
| First-Class Mail® Letter | 1 | | \$0.55 |
|--------------------------|---|--|--------|

Camdenton, MO 65020
Weight: 0 lb 0.60 oz
Estimated Delivery Date
Fri 08/20/2021

| | | | |
|-----------------|--|--|--------|
| Certified Mail® | | | \$3.60 |
|-----------------|--|--|--------|

Tracking #:
70190160000078146424

| | | | |
|----------------|--|--|--------|
| Return Receipt | | | \$2.85 |
|----------------|--|--|--------|

Tracking #:
9590 9402 2987 7094 6152 11

| | | | |
|-------|--|--|--------|
| Total | | | \$7.00 |
|-------|--|--|--------|

| | | | |
|--------------------------|---|--|--------|
| First-Class Mail® Letter | 1 | | \$0.55 |
|--------------------------|---|--|--------|

Camdenton, MO 65020
Weight: 0 lb 0.60 oz
Estimated Delivery Date
Fri 08/20/2021

| | | | |
|-----------------|--|--|--------|
| Certified Mail® | | | \$3.60 |
|-----------------|--|--|--------|

Tracking #:
70190160000078146417

| | | | |
|----------------|--|--|--------|
| Return Receipt | | | \$2.85 |
|----------------|--|--|--------|

Tracking #:
9590 9402 2987 7094 6152 28

| | | | |
|-------|--|--|--------|
| Total | | | \$7.00 |
|-------|--|--|--------|

| | | | |
|--------------|--|--|---------|
| Grand Total: | | | \$14.00 |
|--------------|--|--|---------|

| | | | |
|----------------------|--|--|---------|
| Credit Card Remitted | | | \$14.00 |
|----------------------|--|--|---------|

Card Name: MasterCard
Account #: XXXXXXXXXXXX7348
Approval #: 08238C
Transaction #: 713
AID: A0000000041010
AL: Mastercard
PIN: Not Required

Chip

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

4249 4782 0000 0910 6102

4249 4782 0000 0910 6102

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Camdenton, MO 65020

OFFICIAL USE

| | |
|--|--------|
| Certified Mail Fee | \$3.60 |
| Extra Services & Fees (check box, add fee as appropriate) | \$2.85 |
| <input type="checkbox"/> Return Receipt (hardcopy) | \$0.00 |
| <input type="checkbox"/> Return Receipt (electronic) | \$0.00 |
| <input type="checkbox"/> Certified Mail Restricted Delivery | \$0.00 |
| <input type="checkbox"/> Adult Signature Required | \$0.00 |
| <input type="checkbox"/> Adult Signature Restricted Delivery | \$0.00 |
| Postage | \$0.55 |
| Total Postage and Fees | \$7.00 |



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| Certified Mail Fee | \$3.60 |
| Extra Services & Fees (check box, add fee as appropriate) | \$2.85 |
| <input type="checkbox"/> Return Receipt (hardcopy) | \$0.00 |
| <input type="checkbox"/> Return Receipt (electronic) | \$0.00 |
| <input type="checkbox"/> Certified Mail Restricted Delivery | \$0.00 |
| <input type="checkbox"/> Adult Signature Required | \$0.00 |
| <input type="checkbox"/> Adult Signature Restricted Delivery | \$0.00 |
| Postage | \$0.55 |
| Total Postage and Fees | \$7.00 |



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

| | | | | |
|-------------|--------------|--------|-----------|---------|
| ST# 00089 | OP# 004128 | TE# 05 | TR# 09792 | |
| EQ SOAP AB | 068113142997 | | | 3.47 0 |
| EQ SOAP AB | 068113142997 | | | 3.47 0 |
| GV LED 60W | 007874230122 | | | 6.88 0 |
| GV 13G FLEX | 007874235132 | | | 13.87 0 |
| GV WPS 4X75 | 007874220892 | | | 9.97 0 |
| GV WPS 4X75 | 007874220892 | | | 9.97 0 |
| | SUBTOTAL | | | 47.63 |
| | TOTAL | | | 47.63 |
| | MCARD TEND | | | 47.63 |

trash bags
4pk - disinfecting wipes

Mastercard **** * 7348 1 1
APPROVAL # 09534C
REF # 123200307492
PAYMENT SERVICE - A
AID A0000000041010
AAC 1AE6C9A5A4B5424B
TERMINAL # SC010559

08/20/21 09:46:40
CHANGE DUE 0.00
ITEMS SOLD 6

TC# 1153 1438 1424 0367 9282



08/20/21 09:46:55
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CAMDENTON MD 65020

| | | | | |
|--------------|--------------|--------|-----------|---|
| ST# 00089 | OP# 001999 | TE# 06 | TR# 03535 | |
| KCUP SBUX | 076211130180 | F | 15.72 | 0 |
| FOL 370Z BS | 002550010147 | F | 9.98 | 0 |
| BANDS54-20Z | 007181506548 | | 0.67 | 0 |
| BANDS54-20Z | 007181506548 | | 0.67 | 0 |
| CUTLERY | 068113157393 | | 1.64 | 0 |
| SM HCM MLK | 007092047671 | F | 5.57 | 0 |
| GV COLOM 48 | 007874214154 | F | 14.92 | 0 |
| GV DONUT 48 | 007874206603 | F | 14.92 | 0 |
| SPK 6 DBL PR | 003040022094 | | 6.44 | 0 |
| GV PREM 18MR | 007874221044 | | 12.97 | 0 |
| | SUBTOTAL | | 83.50 | |
| | TOTAL | | 83.50 | |
| | MCARD TEND | | 83.50 | |

Mastercard
APPROVAL # 08396C
REF # 123600839451
PAYMENT SERVICE - A
AID A0000000041010
AAC D28E1C8E73AB6A01
TERMINAL # SC010573

08/24/21 11:36:52
CHANGE DUE 0.00

ITEMS SOLD 10
TC# 7844 3557 3502 1047 8050



08/24/21 11:37:06
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94 CECIL ST

CAMDENTON MD 65020

ST# 00089 OP# 005304 TE# 05 TR# 00638

| | | |
|------------|----------------|---------|
| | SUBTOTAL | 0.00 |
| FRUIT TRAY | 068113118022 F | 12.88 0 |
| VEG TRAY | 082468220026 F | 10.98 0 |
| | SUBTOTAL | 23.86 |
| | TOTAL | 23.86 |
| | MCARD TEND | 23.86 |

Mastercard **** * 7348 1 1

APPROVAL # 06926C

REF # 1042000314

AID A0000000041010

AAC C2A1D71515C05D7C

TERMINAL # SC010559

08/26/21 16:16:27

CHANGE DUE 0.00

ITEMS SOLD 2

TC# 9940 4223 4887 6399 1828



08/26/21 16:16:41

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For Board Mtg

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WM Supercenter
573-346-3588 Mgr. PAUL
94 CECIL ST
CAMDENTON MO 65020-7057
WALMART STORE
CAMDENTON, MO

ST# 00089 OP# 004851 TE# 92 TR# 06419
MERCHANT# 0000000000000000
MASTERCARD

*** CREDIT ISSUED ***
GENERAL MDSE TOTAL 39.88
MASTERCARD **** * 7348
APPROVAL # REFUND

Low prices You Can Trust. Every Day.
Savings Catcher! Scan with Walmart app

08/20/21 09:03:41

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Returned Headset

CREDIT FOR

THFS

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573-346-3588 Mgr:PAUL
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ST# 00089 OP# 004544 TE# 03 TR# 02785
GV DONUT 96 007874214138 F 19.97
FOL 370Z BS 002550010147 F 9.96
HEADSET 009785507681 39.88
GV .5L WATER 007874227909 F 3.98
SUBTOTAL 73.79

VOIDED BANKCARD TRANSACTION
TERMINAL # SC010910
TRANSACTION NOT COMPLETE
05/25/21 09:11:28

TOTAL 73.79
MCCARD TEND 73.79
**** * 7348 F

ACCOUNT #
APPROVAL # 09446C
REF # 1042000314
TERMINAL # SC010910
05/25/21 09:13:28
CHANGE DUE 0.00
ITEMS SOLD 4
TC# 5572 0837 2046 2687 1414



05/25/21 09:13:41

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***** RETURN & EXCHANGE POLICY *****

Electronics may be returned
for refund or exchange with receipt
WITHIN 30 days

REC 5720
#169.51

Coffee

Services

Cindy Ryan

Keystone 5610

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Jul 23, 2021, 9:18 AM PDT

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<https://www.digitalbuyer.com/customer/account/?utm_source=DigitalBuyer&utm_medium=email&utm_content=myaccount&utm_campaign=orderconfirmation>

Your order confirmation is below.

Order #0891170 Placed on July 23, 2021 9:18:37 AM PDT

Item SKU Qty Subtotal * Marvel 60" W x 24" H Freestanding Anti-Microbial Clear Acrylic Plexiglass Sneeze Guard

<https://www.digitalbuyer.com/marvel-60-w-x-24-h-freestanding-anti-microbial-clear-acrylic-plexiglass-sneeze-guard.html?utm_source=DigitalBuyer&utm_medium=email&utm_content=productlink&utm_campaign=orderconfirmation>

* High Demand Product - Ships in 5 to 7 Days from Chicago, IL

MVL-ZHDS6024TT1-\$234.99 Subtotal \$234.99 Shipping & Handling

\$0.00 Tax \$0.00 *Grand Total* **\$234.99* Billing: Linda

Simms

Camden County Developmental Disability Resources

PO Box 722

PO Box 722

CAMDENSON RECEIPTS AREA

St. Marys Hospital Gift Shop
2505 Mission Drive
Jefferson City, MO 65109
571-681-3748

*RORY
EDS GRANDAUGHTER
IN HOSPITAL
STUFFED PANDA BALLOON*

8/3/2021 9:19:23 AM
Cashier: SMJC - Cashier T10: 22
SALE: 573168

| | | |
|-----------------------|------------------------|---------|
| 1 | Pillow Squish | \$11.25 |
| | Product#: 10845 | |
| | \$11.25 each (NT) | |
| 1 | Balloon - Get Well | \$3.50 |
| | Product#: 68107019/946 | |
| | \$3.50 each (NT) | |
| Merchandise Subtotal: | | \$14.75 |
| NT: Non-Taxable | | \$0.00 |

TOTAL: \$14.75

Mastercard Credit Card S tendered: \$14.75

XXXXXXXXXXXX322

Auth: 013330

Ref #: 91335244

Merchant #: 0005560005035717381872

Sys Trace Audit #: 020047

Change due: \$0.00

Number of Items Sold: 2

Return Policy A gift certificate will be gi
ven for any returns
Thank you for your business!

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94 CECIL ST
CAMDENTON MD 65020

| | | | | |
|--------------|--------------|--------|-----------|---------|
| ST# 00089 | OP# 000116 | TE# 02 | TR# 03199 | |
| SPKL 6 DBL | 003040022100 | | | 6.44 0 |
| SPKL 6 DBL | 003040022100 | | | 6.44 0 |
| HF 72QT BAJA | 002594771638 | | | 11.98 0 |
| HF 72QT BAJA | 002594771638 | | | 11.98 0 |
| LATCH BOXES | 007314909733 | | | 12.48 0 |
| AS 12 MG | 003040079265 | | | 9.48 0 |
| AS 12 MG | 003040079265 | | | 9.48 0 |
| KEYBOARD | 009785514172 | | | 42.97 0 |
| KEYBOARD | 009785514172 | | | 42.97 0 |
| KEYBOARD | 009785514172 | | | 42.97 0 |
| SUBTOTAL | | | | 197.19 |
| TOTAL | | | | 197.19 |
| MCARD TEND | | | | 197.19 |

PAPER TOWELS
 TRASH BAGS
 TUBE FOR 2020 RECORDS
 TOILET TISSUE
 WIRELESS KEYBOARD

Mastercard
 APPROVAL # 02650C
 REF # 121500051698
 PAYMENT SERVICE - A
 AID A0000000041010
 AAC 8913AA00971E63E1
 TERMINAL # SC010948

08/03/21 07:09:56
 CHANGE DUE 0.00
 # ITEMS SOLD 10

TC# 8909 9698 8647 9895 8673 7



08/03/21 07:10:14
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 Electronics may be returned
 for refund or exchange with receipt
 WITHIN 30 days



OSAGE BEACH
5545 OSAGE BEACH PKWY
OSAGE BEACH, MO 65065-9998
(800)275-8777

08/24/2021 04:06 PM

| Product | Qty | Unit Price | Price |
|------------------|-----|------------|----------|
| US Flag Coil/100 | 10 | \$55.00 | \$550.00 |

Grand Total: \$550.00

Credit Card Remitted **\$550.00**
 Card Name: MasterCard
 Account #: XXXXXXXXXXXX3322
 Approval #: 01329C
 Transaction #: 507
 AID: A0000000041010 Chip
 AL: Mastercard
 PIN: Not Required

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10 ROLLS FOREVER
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 GOING UP 3¢
 A STAMP ON
 8-29-21

8/5/2021

Mail - Linda Simms - Outlook

Fw: We received your QuickBooks subscription payment!

Ed Thomas <director@ccddr.org>

Thu 8/5/2021 12:39 PM

To: Jeanna Booth <jeanna@ccddr.org>; Linda Simms <linda@ccddr.org>

From: Intuit QuickBooks Team <intuit@notifications.intuit.com>

Sent: Thursday, August 5, 2021 10:15 AM

To: Ed Thomas <director@ccddr.org>

Subject: We received your QuickBooks subscription payment!



Payment success

Edmond J Thomas, thank you for your payment.

Invoice number:

10001111363258

Invoice date: 08/04/2021

Total: \$180.00

Payment method: MASTER
ending in 9314

Sign in to QuickBooks where you can see your billing history and view, save, and print your invoice.

[View billing history](#)

Account details

Billed to:

Camden County Developmental
Disability Resources

Company ID ending:

0995

Items on this invoice:

QuickBooks Online Advanced

Your Missouri Association of Rehabilitation Facilities receipt [#1696-9584]

Missouri Association of Rehabilitation Facilities <receipts+acct_1BlgVfCVA7KvxUIR@stripe.com>

Thu 8/26/2021 2:15 PM


To: Ed Thomas <director@ccddr.org>

ED'S CARD



Receipt from Missouri Association of Rehabilitation Facilities

Receipt #1696-9584

| AMOUNT PAID | DATE PAID | PAYMENT METHOD |
|--------------------|------------------|---|
| \$75.00 | August 26, 2021 |  Mastercard - 9314 |

SUMMARY

| | |
|--|---------|
| Payment to Missouri Association of Rehabilitation Facilities | \$75.00 |
|--|---------|

Amount charged

\$75.00

If you have any questions, contact us at erika@marf.cc or call at +1 573-635-1631.

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You're receiving this email because you made a purchase at Missouri Association of Rehabilitation Facilities, which partners with Stripe to provide invoicing and payment processing.

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Services Dept
TEM class*

Resolution 2021-24



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2021-24

APPROVAL OF AMENDED POLICY #10

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

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

NOW, THEREFORE, BE IT RESOLVED:

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby acknowledges the need to amend Policy #10, Program Funding and Purchase of Services and/or Supports Agreements.
2. That the Board hereby amends and adopts Policy #10 (Attachment "A" hereto) as presented.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

Chairperson/Officer/Board Member

Date

Secretary/Vice Chairperson/Treasurer/Board Member

Date

Attachment “A” to Resolution
2021-24



| |
|---|
| Policy Number: 10 Effective: August 1, 2007 Revised: November 21, 2016, December 18, 2017, May 21, 2018, October 8, 2020, October 14, 2021 |
| Subject: Program Funding & Purchase of Services and/or Supports Agreements |

PURPOSE:

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

POLICY:

I. General Information

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

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

II. Annual Program Funding and POS Agreements

- A. Agencies requesting funds to sustain operations or continue to provide services and/or supports shall be required to submit a funding request annually to CCDDR.
- B. The annual funding request cycle will follow the following timelines:
 1. Funding requests for the next CCDDR fiscal (calendar) year are typically due to CCDDR no later than October 15th of the current fiscal (calendar) year; however, certain exceptions may apply that may delay delivery, which require approval from the Executive Director. Acceptable delivery

methods to CCDDR shall include delivery via email, United States Postal Service, third-party private service, or personal delivery.

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

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

1. If a decision about a funding request is made after December 31st, the funding agreement will be signed following any approval with the funds retroactive to January 1st, unless temporary funding has already been established. In such cases, the Board has the option to adjust future funding accordingly if the temporary funding amounts are more or less than the final approved funding agreement.
2. CCDDR's Executive Director and/or Board may request additional information, supporting documents, or other supportive information to support the funding request before a final decision is rendered.

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

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

1. The health and/or safety of Eligible Persons is threatened;
2. The health and/or safety of persons providing support services for Eligible Persons is threatened;
3. Programs or services provided by an agency are threatened;
4. Amounts originally appropriated for an approved program or service are insufficient due to unanticipated growth in the program or service;
5. Unexpected/unanticipated funding opportunities arise;

6. A situation arises which presents an immediate financial hardship for an agency that cannot wait until the next budget cycle;
 7. A new program, service, and/or support which will provide community inclusion, community employment, community transportation, housing, immediate care, or other services and/or supports which are not currently offered or improves the quality or environment of community living and/or an existing service and/or support;
 8. Funds for one-time expenses such as acquisition of property, renovations, or equipment that have a useful life of one (1) or more years;
 9. Funds for one-time expenses related to new construction of or renovation to existing buildings; or
 10. Funds for the purchase of vehicles utilized in transporting Eligible Persons for participation in programs or community inclusion when other State and/or Federal transportation funding resources have been exhausted.
- B. Special funding requests should be submitted to CCDDR's Executive Director no less than 30 days prior to the next regularly scheduled Board meeting to ensure there is a proper preliminary review.
- C. The CCDDR Executive Director shall review all special funding requests and will make recommendations to the Board at a regularly scheduled Board meeting, unless an emergency exists which would require a special Board meeting to be scheduled. CCDDR's Executive Director shall consult with the Board Chairperson in the event a special Board meeting may be needed.
- D. CCDDR's Executive Director and/or Board may request additional information, supporting documents, or other supportive information to support the special funding request before a final decision is rendered.

IV. Eligibility Criteria

- A. Agencies applying for funds from CCDDR must utilize said funds to serve and/or assist Eligible Persons.
- B. Eligible Persons participating in programs offered or receiving services and/or supports provided by agencies should be current or former clients of the Department of Mental Health, Division of Developmental Disabilities and/or CCDDR. If not a former or current client of the Department of Mental Health, Division of Developmental Disabilities and/or CCDDR, an intake eligibility application and supporting documentation may be requested to support client eligibility.

- C. The Board may, at its sole discretion, impose limitations with respect to community inclusive programs and services such as programs to be administered and services to be provided. Such limitations as determined by the Board may depend upon the availability of funds; the appropriate, efficient, and effective use of funds; the needs of Eligible Persons to be served; and the needs within the community.

V. Agencies Eligible for Program Funding/POS Agreements

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

VI. Funding Application Requirements

- A. General Requirements:
 - 1. Agencies shall submit current proof of insurance coverage for all programs, services, and assets. The agency shall maintain an appropriate amount of minimum insurance coverages and/or as set forth in the CCDDR Funding Agreement. The agency shall also maintain blanket fidelity coverage in an amount equal to or greater than awarded funds from CCDDR for all persons handling said funds.
 - 2. Not-for-profit agencies shall be registered as a not-for-profit corporation in the State of Missouri and have a current Certificate of Good Standing from the Secretary of State's office, provide a current 501(c)3 determination letter from the Internal Revenue Service, and provide a copy of the most recent 990 filed with the Internal Revenue Service
 - a. If the agency has been in operation for less than two (2) agency fiscal years prior to the application for funds and the agency's first fiscal year has not ended or the agency's first fiscal year has ended but it has not been six (6) months since the end of the first fiscal year, the agency must submit the copy of the 990 by the end of the sixth (6th) month after the end of the agency's fiscal year.

3. For-profit agencies shall have a current Certificate of Good Standing from the Secretary of State's office for the programs and/or services/supports identified in the application.
4. If applicable, agencies must submit proof of good standing with regard to current licensure, certification, or accreditation from the appropriate Missouri and/or Federal authority having oversight responsibilities (i.e. DESE, DMH, etc.).
5. Agencies must be in good standing with regard to the successful implementation of previous services, programs, or projects funded by CCDDR.
6. Agencies must submit a business plan or detailed description of the program(s), service(s), project(s), etc. for which funds are to be used.
7. Agencies must submit a copy of their current strategic plan, Bylaws, Articles of Incorporation, financial management policy, financial management procedures, and other policies and procedures when submitting an application for the first time.
8. Agencies shall provide other documents as deemed necessary by CCDDR Executive Director and/or the Board.

B. The annual funding application requirements are as follows:

1. Agencies shall demonstrate fiscal viability by submitting:
 - a. a current year-to-date detailed balance sheet;
 - b. current year-to-date detailed statement of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
 - c. current year-to-date detailed cash flow statement;
 - d. detailed budget for the next 12 consecutive months or fiscal year for each program administered by the agency; and
 - e. the annual funding application.
2. Agencies that have been in operation for more than three (3) agency fiscal years prior to the application for funds must include in addition to the documents requested in Subsection (1):
 - a. the previous two agency fiscal year-ending detailed balance sheets;

- b. detailed statements of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
 - c. detailed cash flow statements; and
 - d. third-party audit reports with the funding application.
3. Agencies that have been in operation for less than three (3) agency fiscal years prior to the application for funds must include in addition to the documents requested in Subsection (1):
- a. the agency's previous fiscal year-ending detailed balance sheet:
 - b. detailed statement of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
 - c. detailed cash flow statement; and
 - d. third-party audit report with the funding application.
4. Agencies that have been in operation for less than two (2) agency fiscal years prior to the application for funds must include in addition to the documents requested in Subsection (1):
- a. a copy of the previous fiscal year-ending detailed balance sheet;
 - b. detailed statement of revenue and expenses vs. budgeted revenue and expenses for each program administered by the agency;
 - c. detailed cash flow statement; and
 - d. third-party audit report within six (6) months after the end of the agency's previous fiscal year if the first fiscal year has not ended at the time of the funding application, if the agency's first fiscal year has ended but it has not been six (6) months since the end of the first fiscal year, the agency must submit the third-party audit report by the end of the sixth (6th) month after the end of the agency's fiscal year.

C. The special funding application requirements are as follows:

- 1. For new program, service, and/or support applications, agencies shall provide detailed information about the program, service, and/or support including, but not limited to:
 - a. a business and/or strategic plan;
 - b. projected budget;

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

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

- A. Agencies applying for funds from CCDDR must utilize the funds for programs, services, and/or supports for Eligible Persons including, but not limited to the following:
- 1. Sheltered employment programs, services, and/or supports;
 - 2. Community employment programs, services, and/or supports;
 - 3. Pre-vocational programs, services, and/or supports;
 - 4. Immediate care programs, services, and/or supports;
 - 5. Community inclusion programs, services, and/or supports;
 - 6. Residential programs, services, and/or supports; and
 - 7. “Related” programs, services, and/or supports defined as:
 - a. Programs designed toward enabling an Eligible Person to progress toward normal living and/or to develop his or her capacity, performance, or relationships with other persons;

- b. Programs which provide services related to a place of residence or social centers for Eligible Persons; or
 - c. Programs which provide a controlled environment.
- B. Agencies applying for funds from CCDDR which fall within the area of “related” programs, services, and/or supports will be asked to show how the program, service, and/or support qualifies under the above definition.
- C. The Board shall, at its discretion, determine if the program, service, and/or support qualifies when evaluating all applications.

VIII. Funding Categories

A. Annual and Special Funding

1. Program Funding

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

2. POS Agreements

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

B. Special Funding

1. New Programs

- a. CCDDR may provide one-time program funding or POS Agreements for new programs.
- b. Criteria to be used to review and evaluate all applications for new programs, services, and/or supports include, but is not limited to:

- i. The extent to which the new program, service, and/or support has been identified by CCDDR as a need based upon needs survey results, waiting list data, or other viable sources;
- ii. The extent to which other Federal, State, and local agencies or funding sources are mandated to fund the proposed new program, service, and/or support;
- iii. The extent to which the new program, service, and/or support will contribute to the advancement of and/or improvement of promoting Eligible Persons to progress toward normal living;
- iv. The availability of CCDDR revenues to sustain the new program, service, and/or support on an on-going basis;
- v. The extent to which the new program, service, and/or support falls within Sections 205.968-205.972 RSMo in terms of eligible services to be funded;
- vi. The extent to which the estimated cost for the new program, service, and/or support is reasonable and is cost-effective;
- vii. The extent to which other available revenue sources have been investigated and accessed by the agency requesting CCDDR funds;
- viii. The extent to which the new program, service, and/or support addresses the needs of Eligible Persons;
- ix. The extent to which the agency is: certified or accredited by State and national bodies; program, service, or support personnel are well qualified by training and/or experience for their roles; and the applicant agency has adequate facilities and personnel;
- x. The extent to which, insofar as practicable, the proposed program, service, and/or support, if well executed, is capable of attaining the proposed outcomes and goals;
- xi. The strength of the program, service, and/or support plan for evaluation in terms of meeting stated outcomes/goals; and
- xii. The agency's historical performance in other programs, services, and/or supports funded by CCDDR (if applicable)

or historical performance in other programs, services, and/or supports not funded by CCDDR (references may be requested).

- c. CCDDR will evaluate each one-time program funding application as it relates to program feasibility or viability and its impact on Eligible Persons participating in the program.

2. Construction/Renovation Projects & Purchases of Property

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

- d. For all buildings or residential facilities proposed to be purchased, constructed, or renovated which are partially funded by CCDDR funds, the Board reserves the right to hold recorded interest in title to the property or be recorded as a lien-holder.
- e. Agencies awarded funds for the purchase, construction, or renovation of property shall maintain adequate insurance coverage for said items and shall furnish CCDDR with evidence annually.
- f. Restricted covenants shall be recorded for the agency's use of CCDDR funds to purchase property; purchase, construct, or renovate buildings; or purchase, construct, or renovate of residential facilities.

3. Vehicle Purchases

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

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

4. Operational Shortfall

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

5. Health and Safety

- a. CCDDR may provide one-time program funding to an agency if the health and safety of an Eligible Person/Persons is/are threatened, and the agency is financially unable to accommodate a remedy to the health and safety issue.
- b. Health and safety concerns will be heavily scrutinized by the Board.
- c. If it has been determined mismanagement or management errors are the reason for the health and safety issue, additional investigatory authorities may be notified and continued funding of any other CCDDR funded agency program will be reviewed and reconsidered immediately.

IX. Monitoring of Funds Utilization

- A. All agencies receiving annual funding from CCDDR for the on-going sustainment of programs, services, and/or supports shall provide a verifiable, detailed accounting of funds utilized as identified in the funding agreement(s).
- B. All agencies receiving special funding from CCDDR must submit copies of actual invoices and checks for payment of the invoices for approved expenditures.
- C. For operational, operational shortfall, new program, and/or other special project or program funding, a verifiable, detailed accounting of how the funds were utilized is required.
- D. If the agency requests CCDDR to make a direct payment to the supplier or manufacturer rather than being remunerated by CCDDR, an invoice from the supplier or manufacturer for all approved expenditures is needed.
- E. Purchase of Assets
 1. Agencies awarded funds for the purchase of assets (equipment, furnishings, vehicles, property, etc.) in excess of \$1,000 for items with a useful life of over 1 year may be required to complete an asset inventory report annually for the depreciable period applicable to the item following the award.
 2. Agencies awarded funds for the purchase of assets shall maintain a loss control/risk management system to prevent damage or theft of such items.
 3. Any damage or theft of an asset in excess of \$1,000 purchased with CCDDR funds shall be properly investigated, with the appropriate reports/findings submitted for review to the Board.

4. Agencies awarded funds for the purchase of assets in excess of \$1,000 shall maintain adequate property insurance coverage for said items and shall furnish CCDDR with evidence of insurance annually for all such capital items.
5. If purchased assets are found not to be used during a six-month consecutive period of time during the first three years of ownership, said items shall, if practical, be made available to CCDDR for reassignment to another agency, to CCDDR for its own uses, or for resale by CCDDR, with proceeds returning to CCDDR.
6. If purchased assets are found not to be used for or by Eligible Persons, the agency shall repay CCDDR the undepreciated or market value of said items or make the items available to CCDDR for reassignment to another agency.
7. Agencies awarded funds for the purchase of an asset in excess of \$1,000 shall not sell, trade, or dispose of the item within a three-year period of time after the award unless prior approval has been obtained from CCDDR. If prior approval is not obtained, the agency shall repay CCDDR for the funding amount used to purchase the asset.
8. All purchased assets shall be depreciated in accordance with generally accepted accounting principles. The agency shall be expected to establish and fund a depreciation reserve account to replace the item when this becomes necessary.

F. Purchase of Property

1. If CCDDR provides program funding for the purchase of real property and the agency sells, trades, or ceases to use the property for the purposes indicated in its original proposal and/or program funding application within five years from the date of being awarded funds, all funds disbursed in the project shall be reimbursed to CCDDR.
 - a. If the agency continues to serve Eligible Persons but uses the property for a different purpose than in the original proposal, a request must first be made in writing to the Board to utilize the property in a different manner.
 - b. If the request is denied, the agency shall repay CCDDR for the funding amount used to purchase the real property.
2. For all purchases of personal property in excess of \$5,000.00, the agency shall grant to CCDDR the right of a first-priority security interest in the property and all proceeds thereof.

- a. If CCDDR opts to do so, the agency will execute a security agreement for the benefit of CCDDR and will, from time to time, execute, deliver, file, and record any statement, assignment, instrument, document, or agreement or take any other action that may be necessary or desirable in order to create, preserve, perfect, or validate the line on such personal property.
- b. Any executed security agreement shall be in effect for 10 years or until the property is disposed.

X. Monitoring Agencies Receiving Funds

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

- i. This audit exception request must be submitted to CCDDR in writing with the program funding application.
 - ii. Each audit exception request will be considered on a case-by-case basis, and each consideration will be made based on the funding application circumstances.
 - iii. If a waiver is approved, the exempted agency shall submit year-end financial statements or program specific financial statements signed by their board treasurer, Certified Public Accountant, or authorized designee.
- F. Any modifications or changes to the strategic plan, Bylaws, Articles of Incorporation, policies, and procedures adopted by the agency during the term identified in the funding agreement must be submitted to CCDDR.
- G. Agencies will be required to comply with all terms and conditions set forth in the funding agreement(s).
- H. CCDDR reserves the right to conduct periodic site visits of funded programs, services, and/or supports.
- I. CCDDR may, at its own costs, procure the services of third parties to conduct assessments, audits, inspections, etc. of programs, services, supports, and/or facilities funded by CCDDR funds.