



**March 10<sup>th</sup>, 2022**

**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 (CCDDR)  
100 Third Street  
Camdenton, MO 65020

Tentative Agenda for Open Session Board Meeting on March 10<sup>th</sup>, 2022, 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=m5777ef23f60a76f8806d876a68c46f37>

To Join by Phone: 1-415-655-0001  
Meeting Number (Access Code): 2554 979 1202  
Meeting Password: 49972777

Call to Order/Roll Call

Approval of Agenda

Approval of Closed Session Board Meeting Minutes for February 10<sup>th</sup>, 2022

Approval of Open Session Board Meeting Minutes for February 10<sup>th</sup>, 2022

Acknowledgement of Distributed Materials to Board Members

- January 2022 Our Saviors Lighthouse Child & Family Development Center (OSL) Monthly Reports
- January 2022 Children's Learning Center (CLC) Monthly Report
- January 2022 Lake Area Industries (LAI) Monthly Report
- February 2022 Support Coordination Report
- February 2022 Agency Economic Report
- January 2022 Credit Card Statement
- Resolutions 2022-11 & 2022-12

Speakers/Special Guests/Announcements

- Wendy Renner – Evers & Company, CPA's, LLC – CCDDR FY 2020 Final Audit Report

Monthly Oral Reports

- OSL
- CLC
- LAI
- Missouri Association of County Developmental Disabilities Services

Old Business for Discussion

- COVID-19 Related Updates

## New Business for Discussion

- Support Coordination Wage Restructuring & Other Potential Future Budget Changes/Impacts

## CCDDR Monthly Reports

- February 2022 Support Coordination Report
- February 2022 Agency Economic Report

## January 2022 Credit Card Statement

## Discussion & Conclusion of Resolutions:

- Resolution 2022-11: Amended Policy #17
- Resolution 2022-12: Amended Policy #18

## Board Educational Presentation: Board Roles & Responsibilities

## 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 may obtain copies of this notice, and a direct link to the WebEx meeting can be submitted to anyone requesting access by contacting:**

**Ed Thomas, CCDDR Executive Director**

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

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

**February 10<sup>th</sup>, 2022**  
**Open Session Minutes**

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**  
**Open Session Minutes of February 10th, 2022**

**Members Present** Elizabeth Perkins, Betty Baxter, Paulo DiBello, Brian Wille, Kym Jones

**Members Absent** Angela Boyd, Angela Sellers, Nancy Hayes, Dr. McNamara

**Others Present** Ed Thomas, Executive Director

**Guests Present** Natalie Couch, (LAI)  
Jessica Jensen (OSLCFDC)  
Adrienne Anderson, Lisa Berkstresser, Jana Manville (CLC)  
Jeanna Booth, Connie Baker, Lori Cornwell, Ryan Johnson,  
Alaina Japal, Linda Simms (CCDDR)

**Approval of Agenda**

Motion by Kym Jones, second Betty Baxter, to approve the agenda as presented.

AYE: Elizabeth Perkins, Betty Baxter, Paul DiBello,  
Brian Willey, Kym Jones

NO: None

**Approval of Open Session Board Minutes for January 13th, 2021**

Motion by Brian Willey, second Elizabeth Perkins, to approve the January 13<sup>th</sup>, 2022, Open Session Board Meeting Minutes as presented.

AYE: Elizabeth Perkins, Betty Baxter, Brian Willey, Kym Jones

NO: None

ABSTAIN: Paul DiBello, because he was not present at the January 13th, 2022,  
board meeting.

**Acknowledgement of Distributed Materials to Board Members**

- December 2021 OSLCFDC Monthly Report
- December 2021 CLC Monthly Report
- December 2021 LAI Monthly Report
- January 2022 Support Coordination Report
- January 2022 Agency Economic Report
- December 2021 Credit Card Statement
- Resolutions 2022-9 & 2022-10

**Speakers/Special Guests/Announcements**

- None

## **Monthly Oral Reports**

### **Our Saviors Lighthouse Child & Family Development Center (OSLCFDC)**

**Jessica Jensen**

OSLCFDC is currently full having 29 kids enrolled – one is contracted to CCDDR - there is a wait list. Due to losing a few teaches, OSLCFDC is short-staffed and are in the process of hiring personnel. Board members are also needed. A few grants have been applied for. Remodeling of facility is needed to expand services.

### **Children's Learning Center (CLC)**

**Adrienne Anderson**

January enrollment is 27 – 21 of the 27 children have special needs. There are 9 1 on1's with 5 of those being full time and 4 being part time students. CLC closed 5 days in January due to COVID. The children have created a school poster along with other craft activities. CLC is in need of First Steps provider and are hiring temps for summer session. Enrollment is full for the summer session. Community Plaything shipment arrived. Pizza for a Purpose is March 11<sup>th</sup> – selling raffle tickets for a pistol and have many great items for the silent auction.

### **Lake Area Industries (LAI)**

**Natalie Couch**

52 of the 58 employees are CCDDR clients. Trying to catch up on packaging. There are some things in the hopper, but a couple of customers have nothing going on. Gifted Gardens has placed the order for flowers, but stock is limited. Earlier in the month, the workshop had more absences than usual due to COVID, but attendance is back to normal now. Currently, working on a FEMA grant to submit for air purifier which will be covered at 100% if installed before April 1<sup>st</sup>.

### **Missouri Association of County Developmental Disabilities Services (MACDDS)**

A lot of activity is going on with the legislature regarding SB649. A substitute has been filed which includes St. Charles County only, but Senators can add their counties if they wish. Les Wagner was honored at an awards banquet tonight. Les made a huge impact on individuals with developmental disabilities.

### **Old Business for Discussion**

- **COVID-19 Related Updates**

Today there are 123 positive COVID cases in Camden County - a positivity rate of 24.7%. The positivity rate was over 40% at one point. The modified monitoring guidelines has been extended to February 28<sup>th</sup>.

### **New Business for Discussion**

### **Joint CCDDR/LAI Committee Meeting**

The committee will meet March 29<sup>th</sup> at LAI at 5pm – Brian, Nancy, Angela, and Vicki are on the committee

### **CCDDR Monthly Reports**

- **January 2022 Support Coordination Report**

At January month end, CCDDR has 316 clients and 5 pending intakes – 87.34% Medicaid eligibility. 2019 -2021 log note audit is almost complete – 23 clients were identified as being in facilities between 2019 and 2021 in which services may have been billed that should not have been billed. Ed is verifying if those facilities identified are Title XIX. SC’s have received and will continue to receive additional training.

- **January 2022 Agency Economic Report**

Not much to report – at beginning of year the tax check was more than average. Expenses are good.

Motion by Elizabeth Perkins, second Kym Jones, to approve **ALL** reports as presented.

AYE: Elizabeth Perkins, Betty Baxter, Paul DiBello,  
Brian Willey, Kym Jones

NO: None

### **December 2021 Credit Card Statement**

No Questions and a vote not necessary.

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

- **Resolution 2022-9: Approval of Amended COVID-19 Plan**

Plan was modified to reflect the CDC revised guidelines.

Motion by Betty Baxter, second Brian Willey, to approve the resolution as presented.

AYE: Elizabeth Perkins, Betty Baxter, Paul DiBello,  
Brian Willey, Kym Jones

NO: None

- **Resolution 2022-10: Temporary Committee creation – Joint CCDDR/CLC Committee**

Create a joint committee for discussing CLC expansion and other related matters. After a brief discussion, the Board nominated Elizabeth Perkins for committee chairperson and Kym Jones committee secretary.

Motion by Elizabeth Perkins, second Betty Baxter to approve the joint committee creation and nominations of Elizabeth Perkins as chairperson, Kym Jones as secretary – Angela Sellers will be ex officio.

AYE: Elizabeth Perkins, Paul DiBello,  
Brian Willey, Kym Jones, Betty Baxter

NO: None

Board Education Presentation: CCDDR Procurement



All procurement practices must comply with applicable laws. We also follow county guidelines closely. Procurement process was explained. Items under \$12,000 do not require competitive bids but we try to obtain at least 3 estimates. According to current CCDDR policy, the Board must approve disposal of any asset purchased for \$6000 or more. The Request for Proposal process was explained and an award for an RFP also requires board approval. An ad for an RFP must be posted in the newspaper and on our website. Ed also explained Notice of Funds Available (NOFA). We will have to do a banking RFP this year, which must be done every four years.

Ed also stated the company van is getting old and is seldom used. A RFP would need to be issued for the preparation and sale of the van.

Motion by Elizabeth Perkins, second Brian Willey to issue RFP for preparation and sale of agency van.

AYE: Elizabeth Perkins, Paul DiBello,  
Brian Willey, Kym Jones, Betty Baxter

NO: None

**Open Discussion:**

NONE

**Public Comment:**

NONE

**Adjournment of Open Session:**

Motion by Kym Jones, second Elizabeth Perkins, to adjourn open session and go into closed session pursuant to Section 610.021 RSMo, subsection (17). A roll call vote was taken.

AYE: Elizabeth Perkins, Betty Baxter, Paul DiBello,  
Brian Willey, Kym Jones

NO: None

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Board Chairperson/Other Board Member

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Secretary/Other Board Member

# **FY 2020 Final Audit Report**

**CAMDEN COUNTY  
DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**INDEPENDENT AUDITORS' REPORT**

For the Year Ended December 31, 2020

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

Certified Public Accountants and Consultants

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

## INDEPENDENT AUDITORS' REPORT

Elmer L. Evers, Emeritus  
Jerome L. Kauffman, Emeritus  
Keith L. Taylor, Emeritus  
Bruce A. Vanderveld, Emeritus

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

We have audited the accompanying financial statements of **Camden County Developmental Disability Resources** (CCDDR) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise CCDDR's basic financial statements as listed in the table of contents.

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

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

### **Auditors' Responsibility**

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

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Camden County Developmental Disability Resources** as of December 31, 2020, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in net pension liability and related ratios and contributions on pages 3 - 8 and 24 - 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

*Evers & Company, CPA's, LLC*

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

February 28, 2022

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2020

(Unaudited)

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The discussion and analysis of the Camden County Senate Bill 40 Board doing business as Camden County Developmental Disability Resources (CCDDR) financial performance provides an overall review of CCDDR's financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at CCDDR's financial performance as a whole; readers should also review the basic financial statements to enhance their understanding of CCDDR's financial performance.

### FINANCIAL HIGHLIGHTS

Key financial highlights for Fiscal Year 2020 are as follows:

- CCDDR's liquid assets of cash and cash equivalents were \$1,006,329.53 and \$868,489.93 for the years ended December 31, 2020 and 2019, respectively.

### Overview of the Financial Statements

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

### Fund Financial Statements

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

#### Proprietary Funds

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

CCDDR's proprietary fund statements include:

The *statement of net position* presents information on CCDDR's assets, deferred outflows of resources, deferred inflows of resources, and liabilities, with assets plus deferred outflows of resources minus liabilities minus deferred inflows of resources being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of CCDDR is improving or deteriorating.

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2020

(Unaudited)

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

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

**Notes to Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to basic financial statements can be found on pages 12 – 23 of this report.

### **Other Information**

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

The Statement of Net Position presents CCDDR as a whole. Table 1 provides a summary of CCDDR's net position for 2020 and 2019.



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2020

(Unaudited)

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

<b>Assets</b>	<b>2020</b>	<b>2019</b>
Current and Other Assets	\$ 2,108,908.60	\$ 1,952,566.65
Capital Assets	712,919.94	741,343.16
Total Assets	<u>2,821,828.54</u>	<u>2,693,909.81</u>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows Related to Pensions	114,998.29	73,038.98
Total Deferred Outflows of Resources	<u>114,998.29</u>	<u>73,038.98</u>
<b>Liabilities</b>		
Current Liabilities	104,162.72	126,085.74
Noncurrent Liabilities	117,543.36	75,026.52
Total Liabilities	<u>221,706.08</u>	<u>201,112.26</u>
<b>Deferred Inflows of Resources</b>		
Unavailable Revenue - Property Taxes	992,364.28	983,953.92
Deferred Inflows Related to Pensions	1,108.00	9,065.00
Total Deferred Inflows of Resources	<u>993,472.28</u>	<u>993,018.92</u>
<b>Net Position</b>		
Net Investment in Capital Assets	658,535.97	684,374.15
Restricted	1,063,112.50	888,443.46
Total Net Position	<u>\$ 1,721,648.47</u>	<u>\$ 1,572,817.61</u>

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2020

(Unaudited)

Table 2 shows the changes in CCDDR's net position for the years ended December 31, 2020 and 2019.

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

<b>Revenues</b>	<b>2020</b>	<b>2019</b>
Operating Revenues		
TCM Income	\$ 1,464,739.20	\$ 1,363,824.00
Miscellaneous	242.00	227.00
Nonoperating Revenues		
Property Tax Receipts	987,932.38	957,417.80
MEHTAP Grant	5,460.82	6,403.03
Rent	5,712.00	5,712.00
Interest Income	4,374.03	19,770.01
Total Revenue	<u>2,468,460.43</u>	<u>2,353,353.84</u>
<b>Expenses</b>		
Operating Expenses	2,319,629.57	2,283,310.39
Non-operating Expenses	-	3,616.73
Total Expenses	<u>2,319,629.57</u>	<u>2,286,927.12</u>
Change in Net Position	148,830.86	66,426.72
Net Position, Beginning of Year	<u>1,572,817.61</u>	<u>1,506,390.89</u>
Net Position, End of Year	<u>\$ 1,721,648.47</u>	<u>\$ 1,572,817.61</u>

While several revenue sources help to fund CCDDR, TCM income was the biggest contributor for 2020 and 2019 accounting for 59.3% and 57.9% of total revenues, respectively. CCDDR's assessed valuation is provided by subclasses of Real and Personal Property at this time. The tax levy was .0576 and .0575 per \$100 valuation, for the years ended December 31, 2020 and 2019, respectively.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

December 31, 2020

(Unaudited)

**Capital Assets**

CCDDR had \$712,919.94 and \$741,343.16 (net of accumulated depreciation) invested in capital assets as of December 31, 2020 and 2019, respectively. The investment in capital assets includes buildings, furniture and equipment, and vehicles. CCDDR’s net revenue is used to finance capital investments.

**Table 3**  
**Capital Assets, Net of Depreciation**  
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Land	\$ 61,399.50	\$ 61,399.50
Structures, Buildings and Equipment Net	651,520.44	679,943.66
Totals	<u>\$ 712,919.94</u>	<u>\$ 741,343.16</u>

**Debt Administration**

CCDDR had one capital lease at the end of 2020 and 2019, which was the Sumner Computer Lease. The capital lease totaled \$54,383.97 and \$56,969.01 at December 31, 2020 and 2019, respectively.

	<u>2020</u>	<u>2019</u>
Beginning of Year Balance	\$ 56,969.01	\$ -
Addition	8,545.96	61,631.62
Deletion	(11,131.00)	4,662.61
End of Year Balance	<u>\$ 54,383.97</u>	<u>\$ 56,969.01</u>
Due Within One Year	<u>\$ 13,236.61</u>	<u>\$ 10,116.49</u>

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

**General Fund Budget Summary**

The Fiscal Year 2021 Property Tax budget (“SB 40 Tax Funds”) was prepared using a tax rate of .0576 per \$100 of valuation and estimates of receipts to equal expenditures. The Fiscal Year 2021 Charges for Services budget (“Services”) was prepared using an estimated total of services to be charged at a rate of \$8.64 per 5-minute unit provided and estimates of receipts to equal expenditures.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2020

(Unaudited)

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**Contacting CCDDR's Financial Management**

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

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**STATEMENT OF NET POSITION**

December 31, 2020

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**ASSETS**

Current Assets:	
Cash and Cash Equivalents	\$ 1,006,623.02
Property Tax Receivable, Net of Allowance for Uncollectibles	1,042,010.91
Non-Medicaid Receivable	36,780.48
Prepaid Insurance	23,494.19
Total Current Assets:	<u>2,108,908.60</u>
Capital Assets (net):	
Land	61,399.50
Structures, Buildings, and Equipment	651,520.44
Total Capital Assets:	<u>712,919.94</u>
<b>Total Assets</b>	<u>2,821,828.54</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Outflows Related to Pensions	114,998.29
<b>Total Deferred Outflows of Resources</b>	<u>114,998.29</u>

**LIABILITIES**

Current Liabilities:	
Accrued Expenses	90,926.11
Long-Term Liabilities: Current Portion	13,236.61
Total Current Liabilities	<u>104,162.72</u>
Noncurrent Liabilities:	
Lease Liability	41,147.36
Net Pension Liability	76,396.00
Total Current Liabilities	<u>117,543.36</u>
<b>Total Liabilities</b>	<u>221,706.08</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable Revenue - Property Taxes	992,364.28
Deferred Inflows Related to Pensions	1,108.00
<b>Total Deferred Inflows of Resources</b>	<u>993,472.28</u>

**NET POSITION**

Net Investment in Capital Assets	658,535.97
Restricted	1,063,112.50
<b>Total Net Position</b>	<u>\$ 1,721,648.47</u>

See accompanying notes to the financial statements

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

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

For the Year Ended December 31, 2020

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<b>OPERATION REVENUES</b>	
Charges for Services	\$ 1,464,739.20
Miscellaneous	242.00
<b>Total Operating Revenues</b>	<u>1,464,981.20</u>
<b>OPERATING EXPENSES</b>	
Administrative Expenses:	
Public Meetings	3,328.89
Office Expenses	47,308.16
Dues	6,741.00
Training	1,715.00
Travel	114.44
Miscellaneous	589.25
Utilities	8,153.50
Insurance	19,635.88
Depreciation	50,647.98
Partnership for Hope	42,097.94
Direct Services	139,559.76
Housing Programs	71,090.00
CLC	193,422.27
Community Employment & Resources	61,486.51
Special Needs	25,222.92
Lake Area Industries	284,379.32
Professional Fees	18,603.90
Contracted Business Services	72,801.72
Repairs and Maintenance	7,726.42
Personnel Services	1,265,004.71
<b>Total Operating Expenses</b>	<u>2,319,629.57</u>
<b>Total Operating Income (Loss)</b>	(854,648.37)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Property Taxes	987,932.38
Interest Income	4,374.03
MEHTAP Grant	5,460.82
Rent	5,712.00
<b>Total Nonoperating Revenues (Expenses)</b>	<u>1,003,479.23</u>
<b>CHANGE IN NET POSITION</b>	148,830.86
<b>NET POSITION AT BEGINNING OF YEAR</b>	<u>1,572,817.61</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 1,721,648.47</u>

See accompanying notes to the financial statements

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## STATEMENT OF CASH FLOWS For the Year Ended December 31, 2020

<u>Cash Flows from Operating Activities:</u>	
Receipts from customers and users	\$ 1,453,818.32
Payments to suppliers	(1,039,498.55)
Payments to employees	(1,256,816.93)
Net Cash Provided (Used) by Operating Activities	<u>(842,497.16)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>	
Property taxes	989,892.40
Proceeds from rent	5,712.00
Net Cash Provided (Used) by Noncapital Financing Activities	<u>995,604.40</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(22,223.96)
Proceeds from Capital Lease	8,545.96
Capital Lease Payments	(11,131.00)
Proceeds from grant	5,460.82
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(19,348.18)</u>
<u>Cash Flow from Investing Activities:</u>	
Receipts of interest	4,374.03
Net Cash Provided (Used) by Investing Activities	<u>4,374.03</u>
Net Increase (Decrease) in Cash and Cash Equivalents	138,133.09
Cash & Cash Equivalents at Beginning of Year	<u>868,489.93</u>
Cash & Cash Equivalents at End of Year	<u><u>\$ 1,006,623.02</u></u>
<u>Reconciliation of operating income to net cash</u>	
<u>provided (used) by operating activities:</u>	
Net Operating Income (Loss)	\$ (854,648.37)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	50,647.98
(Increase) Decrease in:	
TCM Receivable	6,220.80
Non Medicaid Receivable	(17,383.68)
Prepaid insurance	(596.44)
Deferred Outflows Related to Pensions	(41,959.31)
Increase (Decrease) in:	
Net Pension Liability	48,222.00
Accrued Expenses	(25,043.14)
Deferred Inflows Related to Pensions	(7,957.00)
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (842,497.16)</u></u>

See accompanying notes to the financial statements

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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

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

#### A. General Statement

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

#### B. Basis of Accounting

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

#### C. Cash and Cash Equivalents

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

#### D. Use of Estimates

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

#### E. Income Taxes

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



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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

F. Allowance for Doubtful Accounts

CCDDR receives property tax revenue from residents of Camden County. The County collects its revenue on behalf of CCDDR and remits the collections to them monthly. CCDDR has determined that a portion of that revenue may be uncollectible. The allowance for doubtful accounts for the year ended December 31, 2020 was \$21,037.17. All other program related receivables have been deemed fully collectible at December 31, 2020.

G. Structures, Buildings, and Equipment

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

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

H. Net Position

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

*Net Investment in Capital Assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bond, notes or other borrowings, such as leases, that are attributable to the acquisition, construction, or improvements of those assets, and increased by any unspent proceeds.

*Restricted* – Consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions of enabling legislation. Net Pension is made up completely of the Senate Bill 40 Tax Collections.

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

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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

I. Operating Revenues

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

J. Subsequent Events

CCDDR evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through February 28, 2022, which is the date the financial statements were available to be issued.

**NOTE 2 – DEPOSITS:**

*Custodial Credit Risk* – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations that have a market value not less than the principal amount of the deposits. Of the \$1,006,623.02 held at multiple banks by CCDDR on December 31, 2020, all of the balances were either fully insured by FDIC or collateralized by pledged securities.

**NOTE 3 – PROPERTY TAXES:**

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

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

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

	<u>2020</u>
Camden County	\$1,754,166,532

The tax levy per \$100 of assessed valuation of taxable tangible property for 2019 was \$0.0576.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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**NOTE 3 – PROPERTY TAXES:** (Cont'd)

The ratio of taxes received to taxes assessed (collection rate) for the year ended December 31, 2020 was as follows, categorized by levy dates:

	<u>2020 Levy</u>
Assessed valuation	\$1,754,166,532
Levy per \$100 of assessed valuation	<u>.000576</u>
Current Taxes Assessed	<u>\$ 1,010,399.92</u>
Collection Rate:	
Total Taxes Received in 2020	\$ 987,932.38
Current Taxes Assessed	<u>1,010,399.92</u>
Percentage of Total Collection	<u>97.8%</u>

Collection percentages can vary depending upon timing of collections.

**NOTE 4 - RISK MANAGEMENT:**

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

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

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

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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**NOTE 5 – RETIREMENT PLAN:**

**Summary of Significant Accounting Policies**

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

**General Information about the Pension Plan**

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

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

**2020 Valuation**

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

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

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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

*Employees covered by benefit terms.* At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	2
Active employees	18
	<hr/>
	24
	<hr/>

*Contributions.* The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 8.7%.

*Net pension liability.* The employer's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2020.

*Actuarial assumptions.* The total pension liability in the February 29, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

---

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

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/Leverage	-25.00%	-0.29%

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

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
<b>Balances at 6/30/2019</b>	\$ 471,810	\$ 443,636	\$ 28,174
<b>Changes for the year:</b>			
Service Cost	49,115	-	49,115
Interest	35,460	-	35,460
Difference between expected and actual experience	39,236	-	39,236
Contributions – employer	-	66,677	(66,677)
Contributions – employee	-	-	-
Net Investment income	-	7,268	(7,268)
Benefit Payments, including refunds	(13,925)	(13,925)	-
Administrative expense	-	(2,959)	2,959
Other changes	-	4,603	(4,603)
<b>Net Changes</b>	109,886	61,664	48,222
<b>Balances at 6/30/2020</b>	\$ 581,696	\$ 505,300	\$ 76,396

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

	Current Single Discount		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability (TPL)	\$679,388	\$581,696	\$ 503,180
Plan Fiduciary Net Pension	505,300	505,300	505,300
Net Pension Liability/(Asset) (NPL)	\$174,088	\$ 76,396	\$ (2,120)

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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

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

For the year ended December 31, 2020 the employer recognized pension expense of \$68,247.05. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 61,095	\$ (1,108)
Changes in assumptions	3,599	-
Net difference between projected and actual earning on pension plan investment	15,317	-
Employee contributions subsequent to the measurement date	34,987	-
Total	<u>\$ 114,998</u>	<u>\$ (1,108)</u>

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

Year ending December 31:	<b><u>Net Deferred Outflows of Resources</u></b>
2020	\$ 14,671
2021	15,428
2022	17,901
2023	14,981
2024	8,480
Thereafter	7,442
Total	<u>\$ 78,903</u>

**NOTE 6 – TAX ABATEMENTS:**

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



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

**NOTE 6 – TAX ABATEMENTS:** (Cont'd.)

In general, once approved, the City of Osage Beach enters into a development contract with the developer covering the development project, including property tax abatements. There are no provisions for recapture since the taxes abated are for property development and used to fund project and service debt. As of December 31, 2020, tax abatements for the District consisted of the following:

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

Camden County  
\$ 1,325.67

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

Structures, buildings, equipment, and accumulated depreciation by major class are as follows at December 31, 2020:

	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$61,399.50	\$ -	\$ -	\$ 61,399.50
Total capital assets, not being depreciated	<u>61,399.50</u>	<u>-</u>	<u>-</u>	<u>61,399.50</u>
Capital assets being depreciated:				
Buildings	859,888.34	13,678.80	-	873,567.14
Furniture and equipment	105,253.69	8,545.96	-	113,799.65
Vehicles	6,740.00	-	-	6,740.00
Total capital assets, being depreciated	<u>971,882.03</u>	<u>22,224.76</u>	<u>-</u>	<u>994,106.79</u>
Less accumulated depreciation for:				
Buildings	(247,693.15)	(30,760.99)	-	(278,454.14)
Furniture and equipment	(37,505.22)	(19,886.99)	-	(57,392.21)
Vehicles	(6,740.00)	-	-	(6,740.00)
Total accumulated depreciation	<u>(291,938.37)</u>	<u>(50,647.98)</u>	<u>-</u>	<u>(342,586.35)</u>
Total capital assets being depreciated, net	<u>679,943.66</u>	<u>(28,423.22)</u>	<u>-</u>	<u>651,520.44</u>
Capital assets, net	<u>\$ 741,343.16</u>	<u>\$ (28,423.22)</u>	<u>\$ -</u>	<u>\$ 712,919.94</u>

Total depreciation expense for the year ended December 31, 2020 was \$50,647.98.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

**NOTE 8: CAPITAL LEASES:**

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

The following is an analysis of assets leased under capital leases as of December 31, 2020:

Computers and Equipment	\$ 70,177.58
Assets leased under capital leases before depreciation	<u>70,177.58</u>
Less accumulated depreciation	<u>(19,737.21)</u>
Net assets leased under capital leases	<u><u>\$ 50,440.37</u></u>

For the year ended December 31, 2020, depreciation expense related to assets leased under capital leases totaled \$13,574.05

The following is a schedule of future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2020:

<b>Fiscal Year Ending December 31,</b>	
2021	\$ 19,189.32
2022	19,189.32
2023	19,189.32
2024	<u>9,623.66</u>
Total minimum lease payments	67,191.62
Less amount representing interest	<u>(17,453.61)</u>
Present value of future minimum lease payments	<u><u>\$ 49,738.01</u></u>

The following is a summary of long-term debt activity of the primary government for the year ended December 31, 2020:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Capital Lease Obligations	\$ 56,969.01	\$ 8,545.96	\$ 11,130.94	\$ 54,384.03	\$ 13,236.61
Long-Term Liabilities	<u>\$ 56,969.01</u>	<u>\$ 8,545.96</u>	<u>\$ 11,130.94</u>	<u>\$ 54,384.03</u>	<u>\$ 13,236.61</u>

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2020

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**NOTE 9: EFFECTS OF THE PANDEMIC:**

In March, 2020, the President of the United States declared a national emergency due to the COVID-19 outbreak. Based upon the recommendation by the Missouri Department of Mental Health and Division of Developmental Disabilities, CCDDR suspended all in person Target Case Management (support coordination), with the exception of emergency situations. CCDDR staff worked remotely during the national shutdown. In August 2020, CCDDR adopted an agency COVID-19 plan that closes all facilities (except leased facilities) to the general public unless Camden County's reported COVID-19 positivity rate is below 10%. Management and the Board of Directors are closely monitoring the ongoing situation.

REQUIRED  
SUPPLEMENTARY  
INFORMATION

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

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
For the Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>A. Total Pension Liability</b>						
1. Service Cost	\$ 49,115	\$ 42,617	\$ 41,180	\$ 35,211	\$ 31,053	\$ 26,765
2. Interest on Total Pension Liability	35,460	28,930	24,578	19,356	15,332	11,123
3. Changes of Benefit Terms	-	-	-	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	39,236	23,956	(641)	19,112	(2,175)	19,802
5. Changes in Assumptions	-	-	-	-	10,789	-
6. Benefit payments, including refunds of employee contributions	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
7. Net Change in total pension liability	109,886	91,968	57,154	72,356	53,247	55,956
8. Total pension liability - beginning	471,810	379,842	322,688	250,332	197,085	141,129
9. Total pension liability - ending	<u>\$ 581,696</u>	<u>\$ 471,810</u>	<u>\$ 379,842</u>	<u>\$ 322,688</u>	<u>\$ 250,332</u>	<u>\$ 197,085</u>
<b>B. Plan Fiduciary Net Position</b>						
1. Contributions - employer	\$ 66,677	\$ 54,490	\$ 48,941	\$ 47,106	\$ 34,888	\$ 32,891
2. Contributions - employee	-	-	-	-	-	-
3. Net Investment Income	7,268	25,143	38,162	28,798	171	3,367
4. Benefit payments, including refunds of employer contributions	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
5. Pension Plan Administrative Expense	(2,959)	(2,659)	(1,452)	(1,602)	(1,431)	(1,305)
6. Other (Net Transfer)	4,603	(968)	(7,170)	(1,138)	(1,203)	7,580
7. Net Change in plan fiduciary net position	\$ 61,664	72,471	70,518	71,841	30,673	40,799
8. Plan fiduciary net position - beginning	443,636	371,165	300,647	228,806	198,133	157,334
9. Plan fiduciary net position - ending	<u>\$ 505,300</u>	<u>\$ 443,636</u>	<u>\$ 371,165</u>	<u>\$ 300,647</u>	<u>\$ 228,806</u>	<u>\$ 198,133</u>
<b>C. Net pension liability / (asset)</b>	76,396	28,174	8,677	22,041	21,526	(1,048)
<b>D. Plan fiduciary net position as a percentage of the total pension liability</b>	86.87%	94.03%	97.72%	93.17%	91.40%	100.53%
<b>E. Covered - employee payroll</b>	\$ 753,821	\$ 689,999	\$ 587,402	\$ 646,825	\$ 512,552	\$ 477,451
<b>F. Net pension liability as a percentage of covered employee payroll</b>	10.13%	4.08%	1.48%	3.41%	4.20%	-0.22%

\*Ultimately 10 Fiscal Years will be displayed.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**SCHEDULE OF CONTRIBUTIONS**

For the Year Ended December 31, 2020

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<b>Fiscal Year</b>	<b>Actuarially Determined Contribution</b>	<b>Contribution in Relation</b>	<b>Contribution Deficiency</b>	<b>Covered Employee Payroll</b>	<b>Contribution As Percentage</b>
2011	12,716.27	12,716.42	(0.15)	149,602.51	8.50%
2012	12,798.33	12,798.36	(0.03)	154,197.28	8.30%
2013	22,280.06	22,280.03	0.03	285,642.33	7.80%
2014	32,928.34	32,928.24	0.10	457,337.46	7.20%
2015	33,255.02	33,255.26	(0.24)	481,956.26	6.90%
2016	39,150.57	39,150.69	(0.12)	567,401.14	6.90%
2017	50,209.92	50,209.97	(0.05)	687,807.72	7.30%
2018	48,951.63	48,951.48	0.15	627,584.81	7.80%
2019	61,199.36	61,199.47	(0.11)	755,546.84	8.10%
2020	69,941.40	69,941.59	(0.19)	832,635.28	8.40%

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## NOTES TO SCHEDULE OF CONTRIBUTIONS

For the Year Ended December 31, 2020

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<b>Valuation Date:</b>	February 29, 2020
<b>Notes:</b>	The roll-forward of total pension liability from February 28, 2020 to June 30, 2020 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.
<b>Methods and assumptions used to determine contribution rates:</b>	
<b>Actuarial Cost Method</b>	Entry Age Normal and Modified Terminal Funding
<b>Amortization Method</b>	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
<b>Remaining Amortization Period</b>	Multiple bases from 10 to 17 years
<b>Asset Valuation Method</b>	5-Year smoothed market; 20% corridor
<b>Inflation</b>	3.25% wage inflation; 2.50% price inflation
<b>Salary Increases</b>	3.25% to 6.55% including wage inflation
<b>Investment Rate of Return</b>	7.25%, net of investment expenses
<b>Retirement Age</b>	Experience-based table of rates that are specific to the type of eligibility condition.
<b>Mortality</b>	<p>The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.</p> <p>Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.</p>
<b>Other Information:</b>	None

# SUPPLEMENTARY INFORMATION



**CAMDEN COUNTY DEVELOPMENTAL  
DISABILITY RESOURCES**  
Camdenton, Missouri  
**SCHEDULE OF REVENUES AND EXPENSES  
BY PROGRAM**  
For the Year Ended December 31, 2020

	<u>SB40 TAX</u>	<u>SERVICES</u>	<u>TOTAL</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ -	\$ 1,464,739.20	\$ 1,464,739.20
Miscellaneous	-	242.00	242.00
<b>Total Operating Revenues</b>	-	1,464,981.20	1,464,981.20
<b>OPERATING EXPENSES</b>			
Administrative Expenses:			
Public Meetings	-	3,328.89	3,328.89
Office Expenses	-	47,308.16	47,308.16
Dues	-	6,741.00	6,741.00
Training	-	1,715.00	1,715.00
Travel	-	114.44	114.44
Miscellaneous	-	589.25	589.25
Utilities	-	8,153.50	8,153.50
Insurance	-	19,635.88	19,635.88
Depreciation	-	50,647.98	50,647.98
Partnership for Hope	42,097.94	-	42,097.94
Targeted Case Management	139,559.76	-	139,559.76
Housing Programs	71,090.00	-	71,090.00
CLC	193,422.27	-	193,422.27
Community Employment & Resources	56,486.51	5,000.00	61,486.51
Special Needs	25,222.92	-	25,222.92
Lake Area Industries	284,379.32	-	284,379.32
Professional Fees	-	18,603.90	18,603.90
Contracted Business Services	-	72,801.72	72,801.72
Repairs and Maintenance	-	7,726.42	7,726.42
Personnel Services	-	1,265,004.71	1,265,004.71
<b>Total Operating Expenses</b>	<u>812,258.72</u>	<u>1,507,370.85</u>	<u>2,319,629.57</u>
<b>Net Operating Income (Loss)</b>	(812,258.72)	(42,389.65)	(854,648.37)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property Taxes	987,932.38	-	987,932.38
Interest Income	3,253.76	1,120.27	4,374.03
MEHTAP Grant	5,460.82	-	5,460.82
Rent	-	5,712.00	5,712.00
<b>Total Nonoperating Revenues (Expenses)</b>	<u>996,646.96</u>	<u>6,832.27</u>	<u>1,003,479.23</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 184,388.24</u>	<u>\$ (35,557.38)</u>	<u>\$ 148,830.86</u>

# **OSL Monthly Report**

## OSL Program Update

OSL is currently full, with 29 children and 1 child that requires day habilitation. We have a wait list for students in the 1-2 room, and in the Infant room. We are looking into starting enrollment for the 3-5 preschool classroom for the school year 2022, the lighthouse school board is looking for 1 more board member who can help and assist with grant writing. Lighthouse is looking to expand our 3-5 room to move our count from 30 kids to 42.

Cheers for charity event has yet to set a date, we are waiting for a date from the manager of Shawnee Bluff. We are still looking for sponsors, as well as looking for someone to design shirts for us this year. Raffles will be available at our event as well, last year we had board members make baskets to raffle. If you have any recommendations or suggestions for shirts or sponsors, please get with me! We had an anonymous donor in February for \$1500. We are taking bids currently on expansion for our 3-5 room. We just filled our two open spots for our teachers the week of the 21<sup>st</sup>.

# Our Savior Lutheran Church DBA LighthouseCFDC (2)

## Profit and Loss

January 2022

	TOTAL
Income	
Services	3,154.05
Subsidy Payment	5,934.06
Tuition	7,735.00
<b>Total Income</b>	<b>\$16,823.11</b>
GROSS PROFIT	<b>\$16,823.11</b>
Expenses	
Job Supplies	422.42
Office Supplies & Software	67.00
Payroll Expenses	
Taxes	781.45
Wages	9,033.99
<b>Total Payroll Expenses</b>	<b>9,815.44</b>
<b>Total Expenses</b>	<b>\$10,304.86</b>
NET OPERATING INCOME	<b>\$6,518.25</b>
NET INCOME	<b>\$6,518.25</b>

# Our Savior Lutheran Church DBA LighthouseCFDC (2)

## Balance Sheet Summary

As of January 31, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	-82,351.97
Accounts Receivable	3,461.28
Other Current Assets	111,807.87
<b>Total Current Assets</b>	<b>\$32,917.18</b>
Fixed Assets	429.28
<b>TOTAL ASSETS</b>	<b>\$33,346.46</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	0.00
Other Current Liabilities	16,538.16
<b>Total Current Liabilities</b>	<b>\$16,538.16</b>
<b>Total Liabilities</b>	<b>\$16,538.16</b>
Equity	16,808.30
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$33,346.46</b>

# Our Savior Lutheran Church DBA LighthouseCFDC (2)

## Statement of Cash Flows

January 2022

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	6,518.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable (A/R)	-3,881.89
Direct Deposit Payable	0.00
Payroll Liabilities:Federal Taxes (941/944)	-103.94
Payroll Liabilities:MO Income Tax	-423.00
Payroll Liabilities:MO Unemployment Tax	90.35
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-4,318.48</b>
<b>Net cash provided by operating activities</b>	<b>\$2,199.77</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$2,199.77</b>
Cash at beginning of period	25,746.07
<b>CASH AT END OF PERIOD</b>	<b>\$27,945.84</b>

# **CLC Monthly Report**



**SB40/CCDDR Funding Request  
for  
February 2022**

Utilizing January 2022 Records



**CHILDREN'S LEARNING CENTER**  
**Statement of Activity**  
January 2022

	Steps	Ahead	TOTAL
<b>Revenue</b>			
40000 INCOME			0.00
41000 Contributions & Grants			0.00
41100 CACFP		2,034.70	2,034.70
41200 Camden County SB40		26,811.78	26,811.78
41400 United Way Grant		-735.01	-735.01
41500 Misc. Grant Revenue		9,000.00	9,000.00
Total 41000 Contributions & Grants	\$ 0.00	\$37,111.47	\$ 37,111.47
42000 Program Services			0.00
42100 First Steps			0.00
42130 Natural Environment Mileage	126.42		126.42
42150 Physical Therapy			0.00
Total 42150 Physical Therapy	\$ 833.00	\$ 0.00	\$ 833.00
42170 Speech/Language Therapy			0.00
Total 42170 Speech/Language Therapy	\$ 170.00	\$ 0.00	\$ 170.00
Total 42100 First Steps	\$ 1,129.42	\$ 0.00	\$ 1,129.42
Total 42000 Program Services	\$ 1,129.42	\$ 0.00	\$ 1,129.42
43000 Tuition			0.00
43100 Dining			0.00
43120 Lunch		150.00	150.00
43130 Snack		30.00	30.00
Total 43100 Dining	\$ 0.00	\$ 180.00	\$ 180.00
43500 Tuition		2,790.00	2,790.00
43505 Subsidy Tuition		2,080.81	2,080.81
Total 43500 Tuition	\$ 0.00	\$ 4,870.81	\$ 4,870.81
Total 43000 Tuition	\$ 0.00	\$ 5,050.81	\$ 5,050.81
45000 Other Revenue			0.00
45200 Fundraising Income			0.00
45240 Scholastic, Inc.		24.50	24.50
Total 45200 Fundraising Income	\$ 0.00	\$ 24.50	\$ 24.50
45300 Donation Income			0.00
45310 Donations		435.00	435.00
45315 Bear Market		75.00	75.00
Total 45310 Donations	\$ 0.00	\$ 510.00	\$ 510.00
Total 45300 Donation Income	\$ 0.00	\$ 510.00	\$ 510.00
Total 45000 Other Revenue	\$ 0.00	\$ 534.50	\$ 534.50
Total 40000 INCOME	\$ 1,129.42	\$42,696.78	\$ 43,826.20
Total Revenue	\$ 1,129.42	\$42,696.78	\$ 43,826.20
Gross Profit	\$ 1,129.42	\$42,696.78	\$ 43,826.20
<b>Expenditures</b>			
50000 EXPENDITURES			0.00
51000 Payroll Expenditures			0.00
51100 Employee Salaries			0.00
Total 51100 Employee Salaries	\$ 0.00	\$ 8,094.29	\$ 8,094.29
51400 Employee Retirement			0.00
51440 Executive Director		90.00	90.00
Total 51400 Employee Retirement	\$ 0.00	\$ 90.00	\$ 90.00
51500 Employee Taxes			0.00
Total 51500 Employee Taxes	\$ 0.00	\$ 668.62	\$ 668.62
51700 Life Insurance			0.00
Total 51700 Life Insurance	\$ 0.00	\$ 156.49	\$ 156.49

51900 Workermans Comp Insurance		2,476.00		2,476.00
Total 51000 Payroll Expenditures	\$	0.00	\$11,485.40	\$ 11,485.40
52000 Advertising/Promotional		91.14		91.14
54000 Fundraising/Grants				0.00
54400 Scholastic, Inc.		24.50		24.50
54510 United Way Grant		4,024.76		4,024.76
54700 Pizza For A Purpose		100.00		100.00
Total 54000 Fundraising/Grants	\$	0.00	\$ 4,149.26	\$ 4,149.26
55000 Insurance				0.00
55700 Crime Policy		558.00		558.00
Total 55000 Insurance	\$	0.00	\$ 558.00	\$ 558.00
56000 Office Expenditures				0.00
56300 Office Supplies		35.78		35.78
Total 56000 Office Expenditures	\$	0.00	\$ 35.78	\$ 35.78
57000 Office/General Administrative Expenditures				0.00
57160 QuickBooks Payments Fees		65.90		65.90
57200 Bank Charges		9.95		9.95
57220 Stop Payment/Return Check Fees		30.00		30.00
Total 57200 Bank Charges	\$	0.00	\$ 39.95	\$ 39.95
57400 Child Management Software		35.00		35.00
57900 Seminars/Training		13.50		13.50
Total 57000 Office/General Administrative Expenditures	\$	0.00	\$ 154.35	\$ 154.35
58000 Operating Supplies				0.00
58100 Classroom Consumables		9.89		9.89
58200 Dining		975.49		975.49
58400 Sanitizing		307.54		307.54
Total 58000 Operating Supplies	\$	0.00	\$ 1,292.92	\$ 1,292.92
59000 Program Service Fees				0.00
59100 First Steps				0.00
59130 Natural Environment Mileage		126.42		126.42
59150 Physical Therapy				0.00
Total 59150 Physical Therapy	\$	826.00	\$ 0.00	\$ 826.00
59170 Speech/Language Therapy				0.00
Total 59170 Speech/Language Therapy	\$	136.00	\$ 0.00	\$ 136.00
Total 59100 First Steps	\$	1,088.42	\$ 0.00	\$ 1,088.42
Total 59000 Program Service Fees	\$	1,088.42	\$ 0.00	\$ 1,088.42
62000 Safety & Security		481.75		481.75
63000 Utilities				0.00
63200 Internet		12.99	51.99	64.98
63300 Telephone		22.99	91.98	114.97
63500 Water Softener			24.00	24.00
Total 63000 Utilities	\$	35.98	\$ 167.97	\$ 203.95
Total 50000 EXPENDITURES	\$	1,124.40	\$18,416.57	\$ 19,540.97
Payroll Expenses				0.00
Company Contributions				0.00
Retirement		45.00		45.00
Total Company Contributions	\$	0.00	\$ 45.00	\$ 45.00
Total Payroll Expenses	\$	0.00	\$ 45.00	\$ 45.00
Total Expenditures	\$	1,124.40	\$18,461.57	\$ 19,585.97
Net Operating Revenue	\$	5.02	\$24,235.21	\$ 24,240.23
Net Revenue	\$	5.02	\$24,235.21	\$ 24,240.23

**CHILDREN'S LEARNING CENTER**  
**Statement of Cash Flows**  
January 2022

	First Steps	Step Ahead	Not Specified	TOTAL
<b>OPERATING ACTIVITIES</b>				
Net Revenue	5.02	24,251.11	-15.89	24,240.24
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				0.00
Accounts Receivable (A/R)			620.00	620.00
Accounts Payable (A/P)			-1,666.61	-1,666.61
21000 CBOLO MasterCard -8027		-2,619.35	1,178.75	-1,440.60
21200 Kroger-DS1634 CLC			1,093.04	1,093.04
22300 Payroll Liabilities:Federal Taxes (941/944)			-1,736.78	-1,736.78
22400 Payroll Liabilities:MO Income Tax			-381.00	-381.00
22500 Payroll Liabilities:MO Unemployment Tax			-18.02	-18.02
Direct Deposit Payable			0.00	0.00
Payroll Liabilities:Ascensus			90.00	90.00
Payroll Liabilities:Globe Life - After Tax			11.37	11.37
Payroll Liabilities:Globe Life - After Tax Life Insurance Children			7.14	7.14
Payroll Liabilities:Globe Life Accidental Insurance - Pre-Tax Insurance			40.59	40.59
Payroll Liabilities:Globe Life After Tax			5.16	5.16
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	\$ 0.00	-\$ 2,619.35	-\$ 756.36	-\$ 3,375.71
Net cash provided by operating activities	\$ 5.02	\$ 21,631.76	-\$ 772.25	\$ 20,864.53
Net cash increase for period	\$ 5.02	\$ 21,631.76	-\$ 772.25	\$ 20,864.53
Cash at beginning of period			50,219.49	50,219.49
Cash at end of period	\$ 5.02	\$ 21,631.76	\$ 49,447.24	\$ 71,084.02

**CHILDREN'S LEARNING CENTER**  
**Statement of Financial Position**  
As of January 31, 2022

Jan 2022

ASSETS	
Current Assets	
Bank Accounts	
11000 CBOLO Checking	71,084.02
Total Bank Accounts	\$ 71,084.02
Accounts Receivable	
Accounts Receivable (A/R)	2,790.00
Total Accounts Receivable	\$ 2,790.00
Other Current Assets	
14000 Undeposited Funds	0.00
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	\$ 7,207.27
Total Current Assets	\$ 81,081.29
<b>TOTAL ASSETS</b>	<b>\$ 81,081.29</b>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$ 0.00
Credit Cards	
21000 CBOLO MasterCard -8027	2,836.97
21200 Kroger-DS1634 CLC	1,093.04
Total Credit Cards	\$ 3,930.01
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	-2,926.48
22500 MO Unemployment Tax	-967.94
22600 Primevest Financial	448.19
Aflac	8,859.15
Aliera	9,354.60
Ascensus	11,415.00
Globe Life - After Tax	79.59
Globe Life - After Tax Life Insurance Children	49.98
Globe Life Accidental Insurance - Pre-Tax Insurance	381.18
Globe Life After Tax	36.12
Health Care (United HealthCare)	821.87
US Department of Education	1,115.65
Total 22000 Payroll Liabilities	\$ 25,757.40
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$ 25,757.40
Total Current Liabilities	\$ 29,687.41
Total Liabilities	\$ 29,687.41
Equity	
30000 Opening Balance Equity	13,816.12
Retained Earnings	13,337.52
Net Revenue	24,240.24
Total Equity	\$ 51,393.88
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 81,081.29</b>

**CHILDREN'S LEARNING CENTER**  
**Accounts Receivable YTD by Class**  
**January 2022**

	Date	ction Type	Num	Class	Memo/Description	Split	Amount	Balance
Step Ahead	01/01/2022	Pledge	2278	Step Ahead	Snack Fee	Accounts Receivable (A/R)	5.00	5.00
	01/01/2022	Pledge	2278	Step Ahead	Dining Fee	Accounts Receivable (A/R)	25.00	30.00
	01/01/2022	Pledge	2278	Step Ahead	Tuition Fee	Accounts Receivable (A/R)	330.00	360.00
	01/21/2022	Pledge	2284	Step Ahead	Bank transfer payment received rejected by the bank - \$20 payment plus \$10 fee	Accounts Receivable (A/R)	30.00	390.00
<b>Total for Step Ahead</b>							<b>\$ 390.00</b>	

**CHILDREN'S LEARNING CENTER**  
**AGENCY UPDATE/PROGRESS REPORT**  
January/February 2022

○ **CHILD COUNT/ATTENDANCE**

Step Ahead has 27 children enrolled.

21 out of 27 children enrolled have special needs or developmental delays. (9 one-on-ones- 4 full time 5 part time).

CLC was closed for five days in January due to COVID exposures and illnesses.

○ **COMMUNITY EVENTS**

**Attended:**

CLC participated in National School Choice Week. Our students celebrated school pride and the opportunities that they have to receive an education by: creating a school poster, receiving "I love my school" bracelets, stickers, and taking a group photo together as well as other fun activities.

**Current / Upcoming:**

○ **GENERAL PROGRAM NEWS**

- CLC is still looking for new providers (SLP, OT, PT, SI) to join our First Steps Agency.
- CLC is hiring for temporary paraprofessionals for CLC's Summer Session and we are looking for substitutes.
- CLC is fully enrolled for the Summer Session.
- Adrienne received her transcript and is in the process of sending paperwork to Missouri Accreditation as well as to the State in order to increase her capacity as a director. CLC has a new inspector and this has slowed down the process more than expected.

○ **FUNDRAISING/GRANTS**

- CLC received our shipment from Community Playthings that included our new wall systems with new shelves, gates, tables, dramatic play center, and playground equipment. We are excited to share the finished product with the community! Our kiddos are loving all of the new things that we were able to provide to them with the Community Foundation of the Ozarks Early Childhood Support Grant.
- CLC will have the Pizza for a Purpose Silent Auction event on March 11<sup>th</sup>. Event tickets are \$10 in advance or \$15 at the door. They are available on our website, [clcforkids.org](http://clcforkids.org). We have a number of great items up for auction including resort packages, game tickets, gift baskets, and more!
- CLC is also selling raffle tickets for a Springfield Armory, Hellcat Pistol this year. Raffle tickets are \$20 each or 3 for \$50. There are only 250 tickets being sold, increasing your chance to win! You do not have to be present to win! Feel free to stop by CLC to purchase tickets as well.

# **LAI Monthly Report**



## Monthly Financial Reports

Lake Area Industries, Inc.

**JANUARY 31, 2022**



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

	Total	
	31-Jan-22	Jan 31, 2021 (PY)
<b>ASSETS</b>		
<b>Current Assets</b>		
Total Bank Accounts	755,821	563,243
Total Accounts Receivable	58,389	89,610
Other Current Assets		
Total Certificates of Deposit	203,609	102,375
Community Foundation of the Ozarks Agency Partner Account	1,028	1,028
GIFTED GARDEN CASH	500	500
INVENTORY	14,223	9,587
PETTY CASH	150	150
Undeposited Funds	2,817	0
Total Other Current Assets	222,327	113,641
<b>Total Current Assets</b>	<b>1,036,536</b>	<b>766,494</b>
<b>Fixed Assets</b>		
ACCUMULATED DEPRECIATION	(759,523)	(759,523)
AUTO AND TRUCK	128,809	128,809
BUILDING	394,632	394,632
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	68,102
MACHINERY & EQUIPMENT	220,313	220,313
OFFICE EQUIPMENT	5,173	5,173
Sewer Equipment	19,354	19,354
SHREDDING EQUIPMENT	45,572	45,572
<b>Total Fixed Assets</b>	<b>194,413</b>	<b>194,413</b>
<b>Other Assets</b>		
CURRENT CAPITAL IMPROVEMENT	71,074	7,905
UTILITY DEPOSITS	554	554
<b>Total Other Assets</b>	<b>71,628</b>	<b>8,459</b>
<b>TOTAL ASSETS</b>	<b>1,302,578</b>	<b>969,366</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Total Accounts Payable	9,858	1,732
Total Credit Cards	1,253	1,570
Other Current Liabilities		
ACCRUED WAGES	7,833	0
AFLAC DEDUCTIONS PAYABLE	164	164
Gift Certificate Payable	69	25
Missouri Department of Revenue Payable	0	93
SALES TAX PAYABLE	0	111
Trellis sales	110	40
Total Other Current Liabilities	8,175	432
<b>Total Current Liabilities</b>	<b>19,286</b>	<b>3,735</b>
<b>Total Liabilities</b>	<b>19,286</b>	<b>3,735</b>
<b>Equity</b>		
Unrestricted Net Assets	1,274,285	949,103
Net Income	9,006	16,529
<b>Total Equity</b>	<b>1,283,292</b>	<b>965,631</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,302,578</b>	<b>969,366</b>

**Lake Area Industries, Inc.**  
**Profit and Loss**  
January 2022

	Total
Income	
CONTRACT PACKAGING	27,182
FOAM RECYCLING	80
SECURE DOCUMENT SHREDDING	2,649
Total Income	29,911
Cost of Goods Sold	
Cost of Goods Sold	2,471
WAGES - TEMPORARY WORKERS	3,528
WAGES-EMPLOYEES	21,033
Total Cost of Goods Sold	27,031
Gross Profit	2,880
Expenses	
ALL OTHER EXPENSES	566
Bus Fare	342
EQUIP. PURCHASES & MAINTENANCE	3,209
INSURANCE	2,011
PAYROLL	19,058
PAYROLL EXP & BENEFITS	8,414
PROFESSIONAL SERVICES	1,525
UTILITIES	1,966
Total Expenses	37,091
Net Operating Income	<b>(34,211)</b>
Other Income	
INTEREST INCOME	337
MISCELLANEOUS INCOME	42
OTHER CONTRIBUTIONS	1,105
SB-40 REVENUE	16,798
STATE AID	24,935
Total Other Income	43,217
Other Expenses	
Net Other Income	43,217
Net Income	9,006

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

	Jan 2022		
	Actual	Budget	over Budget
Income			
CONTRACT PACKAGING	27,182	18,949	8,233
FOAM RECYCLING	80	250	(170)
GREENHOUSE SALES		0	0
SECURE DOCUMENT SHREDDING	2,649	3,986	(1,337)
<b>Total Income</b>	<b>29,911</b>	<b>23,185</b>	<b>6,726</b>
Cost of Goods Sold			
Cost of Goods Sold	2,471	972	1,498
GG PLANTS & SUPPLIES		0	0
SHIPPING AND DELIVERY		83	(83)
WAGES - TEMPORARY WORKERS	3,528	3,295	232
WAGES-EMPLOYEES	21,033	19,538	1,495
<b>Total Cost of Goods Sold</b>	<b>27,031</b>	<b>23,888</b>	<b>3,143</b>
<b>Gross Profit</b>	<b>2,880</b>	<b>(703)</b>	<b>3,583</b>
Expenses			
ACCTG. & AUDIT FEES		0	0
ALL OTHER EXPENSES	566	1,320	(754)
Bus Fare	342	250	92
EQUIP. PURCHASES & MAINTENANCE	3,209	4,731	(1,521)
INSURANCE	2,011	2,228	(217)
NON MANUFACTURING SUPPLIES		140	(140)
PAYROLL	19,058	18,794	265
PAYROLL EXP & BENEFITS	8,414	9,574	(1,160)
PROFESSIONAL SERVICES	1,525	1,895	(370)
UTILITIES	1,966	2,158	(192)
<b>Total Expenses</b>	<b>37,091</b>	<b>41,090</b>	<b>(3,998)</b>
<b>Net Operating Income</b>	<b>(34,211)</b>	<b>(41,792)</b>	<b>7,581</b>
Other Income			
INTEREST INCOME	337	266	71
MISCELLANEOUS INCOME	42		42
OTHER CONTRIBUTIONS	1,105		1,105
SB-40 REVENUE	16,798	12,412	4,386
STATE AID	24,935	17,592	7,343
<b>Total Other Income</b>	<b>43,217</b>	<b>30,270</b>	<b>12,948</b>
Other Expenses			
ALLOCATION NON OPERATING EXPENSES	0	0	0
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Other Income</b>	<b>43,217</b>	<b>30,270</b>	<b>12,948</b>
<b>Net Income</b>	<b>9,006</b>	<b>(11,523)</b>	<b>20,529</b>

**Lake Area Industries, Inc.**  
**Statement of Cash Flows**  
January 2022

	Total
<b>OPERATING ACTIVITIES</b>	
Net Income	9,006
Adjustments to reconcile Net Income to Net Cash provided by operations:	
<b>ACCOUNTS RECEIVABLE</b>	17,314
Certificate of Deposit 12 mo mat 1/7/21- 1.35%	-42
Certificate of Deposit 12 mo mat 10/22/20- .65%	-42
<b>INVENTORY:RAW MATERIAL INVENTORY</b>	-7,512
Accounts Payable	5,816
CBOLO CC - 5044 Natalie	-6,114
CBOLO CC - 9051 Lillie	178
Sam's Club Mastercard- 2148	-242
<b>AFLAC DEDUCTIONS PAYABLE</b>	0
United Way contributions payable	-30
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ 9,326
Net cash provided by operating activities	\$ 18,333
Net cash increase for period	\$ 18,333
Cash at beginning of period	740,305
Cash at end of period	\$ 758,637

<b>Lake Area Industries, Inc.</b>						
<b>A/P Aging Summary</b>						
As of January 31, 2022						
	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
<b>TOTAL</b>	\$ 7,278	\$ 2,627	\$ 0	\$ 0	-\$ 47	\$ 9,858

<b>Lake Area Industries, Inc.</b>						
<b>A/R Aging Summary</b>						
As of January 31, 2022						
	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
<b>TOTAL</b>	\$ 56,976	\$ 265	\$ 238	\$ 110	\$ 800	\$ 58,389

# Support Coordination Report

February 2022

# Client Caseloads

- Number of Caseloads as of February 28<sup>th</sup>, 2022: 315
- Budgeted Number of Caseloads: 316
- Pending Number of New Intakes: 8
- Medicaid Eligibility: 87.30%

## Caseload Counts

Elizabeth Chambers - 37

Stephanie Enoch – 31

Teri Guttman – 32

Micah Joseph – 36

Jennifer Lyon – 38

Christina Mitchell - 35

Mary Petersen – 37

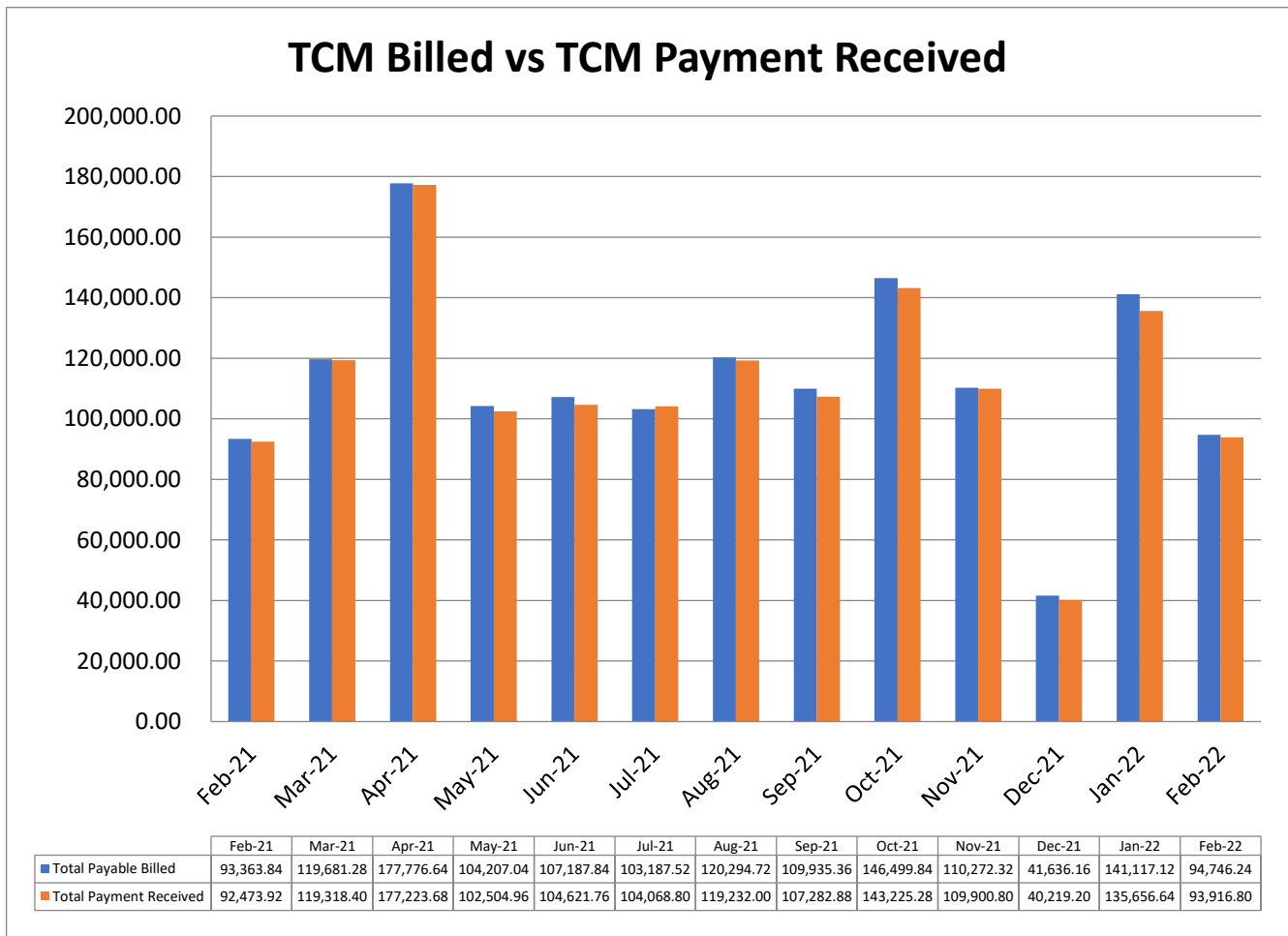
Shelah Sinner – 33

Patricia Strouse - 36

Agency Economic  
Report  
(Unaudited)

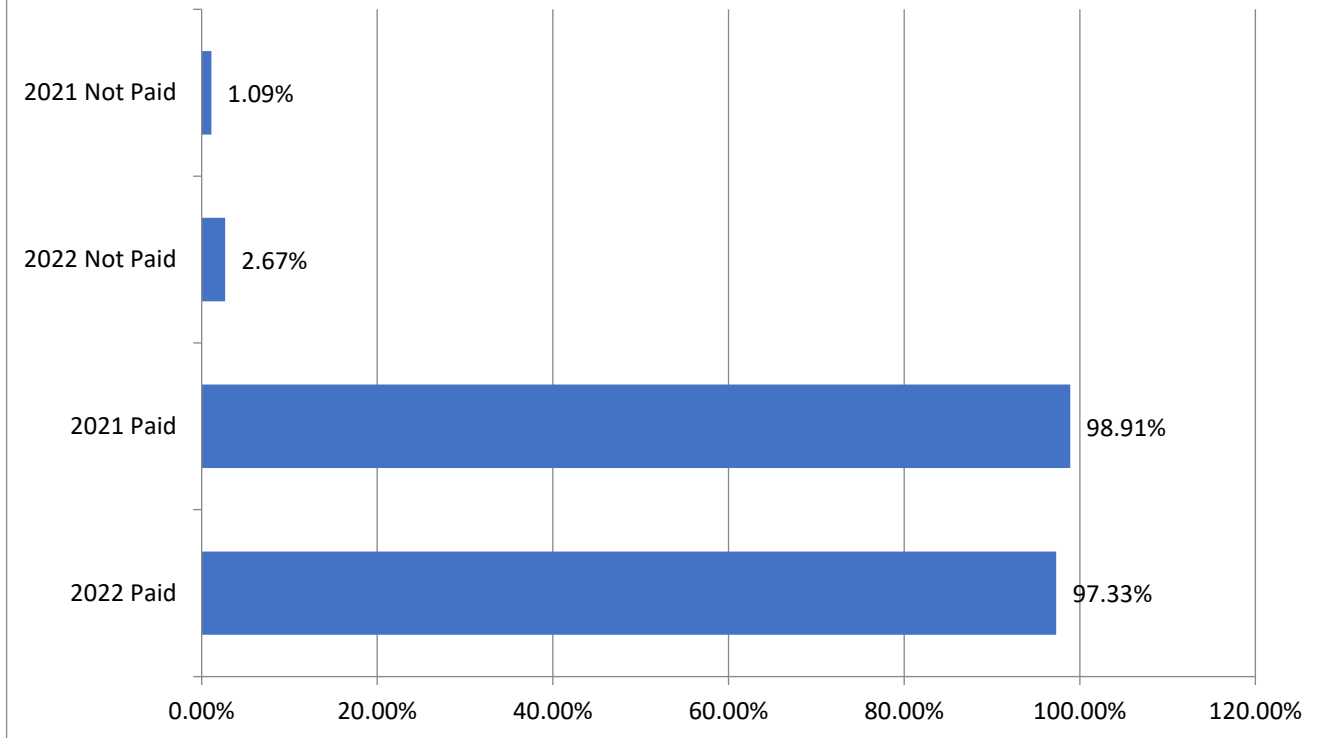
February 2022

## Medicaid Targeted Case Management Income





## 2022 vs 2021 Percentage Comparison Medicaid Billed vs Medicaid Paid



# Budget vs. Actuals: FY 2022 Budget - FY22 P&L Departments

February 2022

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
<b>Income</b>						
<b>4000 SB 40 Tax Income</b>	15,909	145,308	(129,399)			0
<b>4500 Services Income</b>			0	106,892	120,014	(13,122)
<b>Total Income</b>	<b>15,909</b>	<b>145,308</b>	<b>(129,399)</b>	<b>106,892</b>	<b>120,014</b>	<b>(13,122)</b>
<b>Gross Profit</b>	<b>15,909</b>	<b>145,308</b>	<b>(129,399)</b>	<b>106,892</b>	<b>120,014</b>	<b>(13,122)</b>
<b>Expenses</b>						
<b>5000 Payroll &amp; Benefits</b>			0	96,480	103,937	(7,457)
<b>5100 Repairs &amp; Maintenance</b>			0		480	(480)
<b>5500 Contracted Business Services</b>			0	9,476	8,055	1,421
<b>5600 Presentations/Public Meetings</b>			0		150	(150)
<b>5700 Office Expenses</b>			0	2,711	4,265	(1,554)
<b>5800 Other General &amp; Administrative</b>			0	125	782	(657)
<b>5900 Utilities</b>			0	(443)	825	(1,268)
<b>6100 Insurance</b>			0	1,764	2,100	(337)
<b>6700 Partnership for Hope</b>	2,517	3,700	(1,183)			0
<b>6900 Direct Services</b>	11,959	2,269	9,690			0
<b>7100 Housing Programs</b>	4,102	6,367	(2,265)			0
<b>7200 Children's Programs</b>	13,385	23,000	(9,615)			0
<b>7300 Sheltered Employment Programs</b>	16,798	25,000	(8,202)			0
<b>7500 Community Employment Programs</b>		50	(50)			0
<b>7600 Community Resources</b>		7,515	(7,515)			0
<b>7900 Special/Additional Needs</b>	167	6,409	(6,242)			0
<b>Total Expenses</b>	<b>48,926</b>	<b>74,310</b>	<b>(25,384)</b>	<b>110,112</b>	<b>120,594</b>	<b>(10,482)</b>
<b>Net Operating Income</b>	<b>(33,018)</b>	<b>70,998</b>	<b>(104,016)</b>	<b>(3,221)</b>	<b>(580)</b>	<b>(2,641)</b>
<b>Other Expenses</b>						
<b>8500 Depreciation</b>			0	4,119	4,850	(731)
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,119</b>	<b>4,850</b>	<b>(731)</b>
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,119)</b>	<b>(4,850)</b>	<b>731</b>
<b>Net Income</b>	<b>(33,018)</b>	<b>70,998</b>	<b>(104,016)</b>	<b>(7,339)</b>	<b>(5,430)</b>	<b>(1,909)</b>

## Budget Variance Report

**Total Income:** In February, SB 40 Tax Program income was lower than projected. The tax levy receipts were higher than budgeted in January, so the low amount of February receipts are not a concern. Services Program income was lower than projected. CCDDR still has one vacant Medicaid caseload Support Coordinator position; therefore, billing was lower than budgeted.

**Total Expenses:** In February, overall YTD SB 40 Tax Program expenses were lower than budgeted expectations. Direct Services expenses were higher because offsets from restricted funds were not utilized (overall net income higher than budgeted). It should also be noted the OATS transportation invoices (codes 7300 & 7600) for February had not been received and/or recorded at the time the financial reports were generated. Please also note Special/Additional Needs expenses are lower because Medicaid Spend-down payments are still being waived. Overall Services Program expenses were lower than budgeted expectations. Contracted Business Services were higher than budgeted because CCDDR's CPA's invoice (for payroll deposits and reporting) for the quarter was paid in February; however, the expenses were straight-line budgeted for each month in 2022 (this expense should balance out by year-end). Please note Payroll & Benefits are lower than budgeted because there is currently one vacant Support Coordinator position, and the new Community Living Coordinator will not start until June (budgeted to start in January). Please also note there are additional Services Program expenses/invoices that were not recorded/received at the time the financial reports were generated.

# Budget vs. Actuals: FY 2022 Budget - FY22 P&L Departments

January - February, 2022

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
<b>Income</b>						
<b>4000 SB 40 Tax Income</b>	945,430	911,834	33,596			0
<b>4500 Services Income</b>			0	262,559	240,028	22,531
<b>Total Income</b>	<b>945,430</b>	<b>911,834</b>	<b>33,596</b>	<b>262,559</b>	<b>240,028</b>	<b>22,531</b>
<b>Gross Profit</b>	<b>945,430</b>	<b>911,834</b>	<b>33,596</b>	<b>262,559</b>	<b>240,028</b>	<b>22,531</b>
<b>Expenses</b>						
<b>5000 Payroll &amp; Benefits</b>			0	190,225	207,874	(17,649)
<b>5100 Repairs &amp; Maintenance</b>			0	150	960	(810)
<b>5500 Contracted Business Services</b>			0	15,290	16,110	(820)
<b>5600 Presentations/Public Meetings</b>			0	24	300	(276)
<b>5700 Office Expenses</b>			0	7,448	8,530	(1,082)
<b>5800 Other General &amp; Administrative</b>			0	4,490	12,476	(7,986)
<b>5900 Utilities</b>			0	979	1,650	(671)
<b>6100 Insurance</b>			0	3,527	4,200	(673)
<b>6700 Partnership for Hope</b>	10,705	7,400	3,305			0
<b>6900 Direct Services</b>	31,439	4,538	26,901			0
<b>7100 Housing Programs</b>	8,293	12,734	(4,441)			0
<b>7200 Children's Programs</b>	40,646	46,000	(5,354)			0
<b>7300 Sheltered Employment Programs</b>	33,739	50,000	(16,261)			0
<b>7500 Community Employment Programs</b>		100	(100)			0
<b>7600 Community Resources</b>		15,030	(15,030)			0
<b>7900 Special/Additional Needs</b>	503	12,645	(12,142)			0
<b>Total Expenses</b>	<b>125,325</b>	<b>148,447</b>	<b>(23,122)</b>	<b>222,133</b>	<b>252,100</b>	<b>(29,967)</b>
<b>Net Operating Income</b>	<b>820,104</b>	<b>763,387</b>	<b>56,717</b>	<b>40,426</b>	<b>(12,072)</b>	<b>52,498</b>
<b>Other Expenses</b>						
<b>8500 Depreciation</b>			0	8,238	9,700	(1,462)
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,238</b>	<b>9,700</b>	<b>(1,462)</b>
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,238)</b>	<b>(9,700)</b>	<b>1,462</b>
<b>Net Income</b>	<b>820,104</b>	<b>763,387</b>	<b>56,717</b>	<b>32,189</b>	<b>(21,772)</b>	<b>53,961</b>

## Budget Variance Report

**Total Income:** As of February, YTD SB 40 Tax Program income was higher than projected, and Services Program income was higher than projected. There were two TCM service billing periods in December 2021; however, only one billing period was submitted because Services Program income was already on target to meet budgeted expectations by year-end 2021. Therefore, the second TCM service billing period for December 2021 was not submitted until January 2022.

**Total Expenses:** As of February, overall YTD SB 40 Tax Program expenses were lower than budgeted expectations. Partnership for Hope expenses were higher due to back-billing (in some cases, all the way back to March 2021), which is probably because of previous issues with the new SDS fiscal agent (Acumen) reporting. Direct Services expenses were higher because offsets from restricted funds were not utilized (overall net income higher than budgeted). It should also be noted the OATS transportation invoices (codes 7300 & 7600) for January and February had not been received and/or recorded at the time the financial reports were generated. Please also note Special/Additional Needs Expenses are lower because Medicaid Spend-down payments are still being waived. Services Program expenses were lower than budgeted expectations in all categories. Please note Payroll & Benefits are lower than budgeted because there is currently one vacant Support Coordinator position, and the new Community Living Coordinator will not start until June (budgeted to start in January). Please note there are additional Services Program expenses/invoices that were not recorded/received at the time the financial reports were generated.

# Balance Sheet

As of February 28, 2022

	SB 40 Tax	Services
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
<b>1000 Bank Accounts</b>		
<b>1005 SB 40 Tax Bank Accounts</b>		
1010 SB 40 Tax Account (County Tax Funds) - First Nat'l Bank	0	0
1015 SB 40 Tax Reserve Account (County Tax Funds) - Central Bank	0	
1020 SB 40 Tax Certificate of Deposit	0	
1025 SB 40 Tax - Bank of Sullivan	1,591,262	0
1030 SB 40 Tax Reserve - Bank of Sullivan	0	
<b>Total 1005 SB 40 Tax Bank Accounts</b>	<b>1,591,262</b>	<b>0</b>
<b>1050 Services Bank Accounts</b>		
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		372,657
<b>Total 1050 Services Bank Accounts</b>	<b>0</b>	<b>372,657</b>
<b>Total 1000 Bank Accounts</b>	<b>1,591,262</b>	<b>372,657</b>
<b>Total Bank Accounts</b>	<b>1,591,262</b>	<b>372,657</b>
<b>Accounts Receivable</b>		
<b>1200 Services</b>		
1210 Medicaid Direct Service		52,834
1215 Non-Medicaid Direct Service		18,127
1220 Ancillary Services		6,926
<b>Total 1200 Services</b>	<b>0</b>	<b>77,886</b>
<b>1300 Property Taxes</b>		
1310 Property Tax Receivable	1,063,048	
1315 Allowance for Doubtful Accounts	(21,037)	
<b>Total 1300 Property Taxes</b>	<b>1,042,011</b>	<b>0</b>
<b>Total Accounts Receivable</b>	<b>1,042,011</b>	<b>77,886</b>
<b>Other Current Assets</b>		
1389 BANK ERROR Claim Confirmations (A/R)	0	0
1399 TCM Remittance Advices (In-Transit Payments)	0	0
<b>1400 Other Current Assets</b>		
1410 Other Deposits	0	
1430 Deferred Outflows Related to Pensions		114,998
1435 Net Pension Asset (Liability)		(76,396)
<b>Total 1400 Other Current Assets</b>	<b>0</b>	<b>38,602</b>
1450 Prepaid Expenses		0
1455 Prepaid-Insurance	0	22,235
<b>Total 1450 Prepaid Expenses</b>	<b>0</b>	<b>22,235</b>
<b>Total Other Current Assets</b>	<b>0</b>	<b>60,837</b>
<b>Total Current Assets</b>	<b>2,633,273</b>	<b>511,380</b>
<b>Fixed Assets</b>		
<b>1500 Fixed Assets</b>		
1510 100 Third Street Land		47,400

1511 Keystone Land		14,650
1520 100 Third Street Building		431,091
1521 Keystone		163,498
1525 Accumulated Depreciation - 100 Third Street		(180,378)
1526 Accumulated Depreciation - Keystone		(33,309)
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		(78,475)
1536 Acc Dep - Remodeling - Keystone		(17,752)
1537 Acc Dep - Remodeling - Osage Beach Office		(4,219)
1540 Equipment		132,440
1545 Accumulated Depreciation - Equipment		(79,057)
1550 Vehicles		6,740
1555 Accumulated Depreciation - Vehicles		(6,740)
<b>Total 1500 Fixed Assets</b>	<b>0</b>	<b>694,742</b>
<b>Total Fixed Assets</b>	<b>0</b>	<b>694,742</b>
<b>TOTAL ASSETS</b>	<b>2,633,273</b>	<b>1,206,122</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
1900 Accounts Payable	0	7,098
<b>Total Accounts Payable</b>	<b>0</b>	<b>7,098</b>
<b>Other Current Liabilities</b>		
<b>2000 Current Liabilities</b>		
2005 Accrued Accounts Payable	0	0
2006 DMH Payable	0	
2007 Non-Medicaid Payable	18,127	
2008 Ancillary Services Payable	6,926	
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	992,364	
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	2,254
2065 FFCRA Federal W/H Tax Credit		(3)
2066 FFCRA Health Insurance Credit		0
<b>Total 2060 Payroll Tax Payable</b>	<b>0</b>	<b>2,568</b>
<b>2070 Payroll Clearing</b>		
2071 AFLAC Pre-tax W / H	0	1,068
2072 AFLAC Post-tax W / H	0	134
2073 Vision Insurance W / H	0	(11)
2074 Health Insurance W / H	0	30
2075 Dental Insurance W / H	0	151

2076 Savings W / H		0
2078 Misc W / H		0
2079 Other W / H		0
<b>Total 2070 Payroll Clearing</b>	<b>0</b>	<b>1,373</b>
2090 Deferred Inflows		1,108
2091 Computer Lease Liability		57,640
2092 Current Portion of Lease Payable		13,237
2093 Less Current Portion of Lease Payable		(13,237)
<b>Total 2000 Current Liabilities</b>	<b>1,017,417</b>	<b>60,532</b>
<b>Total Other Current Liabilities</b>	<b>1,017,417</b>	<b>60,532</b>
<b>Total Current Liabilities</b>	<b>1,017,417</b>	<b>67,629</b>
<b>Total Liabilities</b>	<b>1,017,417</b>	<b>67,629</b>
<b>Equity</b>		
<b>3000 Restricted SB 40 Tax Fund Balances</b>		
3001 Operational	0	
3005 Operational Reserves	251,425	
3010 Transportation	20,000	
3015 New Programs	0	
3030 Special Needs	0	
3035 Childrens Programs	84,000	
3040 Sheltered Workshop	125,000	
3045 Traditional Medicaid Match	0	
3050 Partnership for Hope Match	0	
3055 Building/Remodeling/Expansion	91,087	
3065 Legal	0	
3070 TCM	167,691	
3075 Community Resource	0	
<b>Total 3000 Restricted SB 40 Tax Fund Balances</b>	<b>739,203</b>	<b>0</b>
<b>3500 Restricted Services Fund Balances</b>		
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		126,055
3560 Sponsorships		0
3565 Legal		0
3575 Community Resources		0
3599 Other		698,861
<b>Total 3500 Restricted Services Fund Balances</b>	<b>0</b>	<b>1,087,890</b>
3900 Unrestricted Fund Balances	(16,414)	(23,971)
3950 Prior Period Adjustment	0	0
3999 Clearing Account	87,261	28,088
<b>Net Income</b>	<b>820,104</b>	<b>32,189</b>
<b>Total Equity</b>	<b>1,630,154</b>	<b>1,124,195</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,647,571</b>	<b>1,191,824</b>

# Statement of Cash Flows

February 2022

	SB 40 Tax	Services
<b>OPERATING ACTIVITIES</b>		
Net Income	(33,017.76)	(7,339.49)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(5,011.20)
1215 Services:Non-Medicaid Direct Service		(5,572.80)
1220 Services:Ancillary Services		0.00
1455 Prepaid Expenses:Prepaid-Insurance		2,827.58
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		898.11
1526 Fixed Assets:Accumulated Depreciation - Keystone		366.03
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		722.93
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		470.59
1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office		0.00
1545 Fixed Assets:Accumulated Depreciation - Equipment		1,661.17
1900 Accounts Payable	(11,479.40)	1,903.67
2007 Current Liabilities:Non-Medicaid Payable	5,572.80	
2008 Current Liabilities:Ancillary Services Payable	0.00	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		0.00
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		0.00
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		0.00
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		2,291.00
2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H		571.82
2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H		95.64
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(10.14)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(48.20)
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>(5,906.60)</b>	<b>1,166.20</b>
<b>Net cash provided by operating activities</b>	<b>(38,924.36)</b>	<b>(6,173.29)</b>
<b>Net cash increase for period</b>	<b>(38,924.36)</b>	<b>(6,173.29)</b>
<b>Cash at beginning of period</b>	1,630,186.38	378,830.28
<b>Cash at end of period</b>	<b>1,591,262.02</b>	<b>372,656.99</b>

# Statement of Cash Flows

January - February, 2022

	SB 40 Tax	Services
<b>OPERATING ACTIVITIES</b>		
Net Income	820,104	32,189
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(51,814)
1215 Services:Non-Medicaid Direct Service		(2,030)
1220 Services:Ancillary Services		(351)
1455 Prepaid Expenses:Prepaid-Insurance		5,296
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		1,796
1526 Fixed Assets:Accumulated Depreciation - Keystone		732
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		1,446
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		941
1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office		0
1545 Fixed Assets:Accumulated Depreciation - Equipment		3,322
1900 Accounts Payable	(23,084)	(1,528)
2007 Current Liabilities:Non-Medicaid Payable	2,030	
2008 Current Liabilities:Ancillary Services Payable	351	
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		2,291
2071 Current Liabilities:Payroll Clearing:AFLAC Pre-tax W / H		524
2072 Current Liabilities:Payroll Clearing:AFLAC Post-tax W / H		88
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(24)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		554
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>(20,702)</b>	<b>(38,757)</b>
<b>Net cash provided by operating activities</b>	<b>799,402</b>	<b>(6,568)</b>
<b>INVESTING ACTIVITIES</b>		
1511 Fixed Assets:Keystone Land		(650)
<b>Net cash provided by investing activities</b>	<b>0</b>	<b>(650)</b>
<b>FINANCING ACTIVITIES</b>		
3005 Restricted SB 40 Tax Fund Balances:Operational Reserves	1,425	
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	44,494	
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	91,087	
3070 Restricted SB 40 Tax Fund Balances:TCM	3,717	
3555 Restricted Services Fund Balances:Building/Remodeling/Expansion		55,482
3599 Restricted Services Fund Balances:Other		(3,462)
3900 Unrestricted Fund Balances	(140,723)	(55,482)
3999 Clearing Account		3,462
<b>Net cash provided by financing activities</b>	<b>(0)</b>	<b>0</b>
<b>Net cash increase for period</b>	<b>799,402</b>	<b>(7,218)</b>
<b>Cash at beginning of period</b>	<b>791,860</b>	<b>379,875</b>
<b>Cash at end of period</b>	<b>1,591,262</b>	<b>372,657</b>



## Check Detail - SB 40 Tax Account

February 2022

1025 SB 40 Tax - Bank of Sullivan

Date	Transaction Type	Num	Name	Amount
02/04/2022	Bill Payment (Check)	6099	Camden County Senate Bill 40 Board	(6,926.00)
02/10/2022	Bill Payment (Check)	6100	Childrens Learning Center	(12,863.15)
02/10/2022	Bill Payment (Check)	6101	Lake Area Industries	(16,797.66)
02/10/2022	Bill Payment (Check)	6102	Our Saviors Lighthouse Child & Family Development Center	(521.57)
02/11/2022	Bill Payment (Check)	6103	Bankcard Center	(169.88)
02/11/2022	Bill Payment (Check)	6104	DMH Local Tax Matching Fund	(2,516.53)
02/11/2022	Bill Payment (Check)	6105	OATS, Inc.	(9,990.85)
02/18/2022	Bill Payment (Check)	6107	Kyle LaBrue	(875.00)
02/18/2022	Bill Payment (Check)	6108	Revelation Construction & Development, LLC	(518.00)
02/18/2022	Bill Payment (Check)	6108	Revelation Construction & Development, LLC	(795.00)
02/18/2022	Bill Payment (Check)	6109	Revelation Construction & Development, LLC	(419.00)
02/18/2022	Bill Payment (Check)	6110	Revelation Construction & Development, LLC	(153.00)
02/18/2022	Bill Payment (Check)	6111	Revelation Construction & Development, LLC	(452.00)
02/18/2022	Bill Payment (Check)	6112	Revelation Construction & Development, LLC	(621.00)
02/25/2022	Bill Payment (Check)	6113	HDIS	(610.27)
02/25/2022	Bill Payment (Check)	6114	Kyle LaBrue	(1,144.00)

## Check Detail - Services Account

1075 Services Account - Bank of Sullivan

Date	Transaction Type	Num	Name	Amount
02/04/2022	Expense	02/04/2022	Connie L Baker	(1,346.67)
02/04/2022	Expense	02/04/2022	Rachel K Baskerville	(1,500.17)
02/04/2022	Expense	02/04/2022	Jeanna K Booth	(1,763.00)
02/04/2022	Expense	02/04/2022	Elizabeth L Chambers	(1,147.92)
02/04/2022	Expense	02/04/2022	Lori Cornwell	(1,646.73)
02/04/2022	Expense	02/04/2022	Stephanie E Enoch	(1,412.74)
02/04/2022	Expense	02/04/2022	Teri Guttman	(1,451.49)
02/04/2022	Expense	02/04/2022	Alaina P Japal	(1,162.79)
02/04/2022	Expense	02/04/2022	Ryan Johnson	(1,787.89)
02/04/2022	Expense	02/04/2022	Micah J Joseph	(1,625.68)
02/04/2022	Bill Payment (Check)	3464	Lake Area Industries	(40.00)
02/04/2022	Bill Payment (Check)	3465	Delta Dental of Missouri	(635.58)
02/04/2022	Bill Payment (Check)	3466	Lake Area Chamber of Commerce	(125.00)
02/04/2022	Bill Payment (Check)	3467	Linda Simms	(1,653.82)
02/04/2022	Bill Payment (Check)	3468	Linda Simms	(207.94)
02/04/2022	Bill Payment (Check)	3469	Alaina P Japal	(60.07)
02/04/2022	Bill Payment (Check)	3470	Rachel K Baskerville	(70.38)
02/04/2022	Bill Payment (Check)	3471	Connie L Baker	(71.20)

02/04/2022	Bill Payment (Check)	3472	Eddie L Thomas	(50.00)
02/04/2022	Bill Payment (Check)	3473	Elizabeth L Chambers	(52.97)
02/04/2022	Bill Payment (Check)	3474	Jeanna K Booth	(60.34)
02/04/2022	Bill Payment (Check)	3475	Jeanna K Booth	(63.89)
02/04/2022	Bill Payment (Check)	3476	Mary P Petersen	(58.48)
02/04/2022	Bill Payment (Check)	3477	Micah J Joseph	(71.73)
02/04/2022	Bill Payment (Check)	3478	Patricia L. Strouse	(50.00)
02/04/2022	Bill Payment (Check)	3479	Ryan Johnson	(50.00)
02/04/2022	Bill Payment (Check)	3480	Shelah M Sinner	(50.00)
02/04/2022	Bill Payment (Check)	3481	Teri Guttman	(66.43)
02/04/2022	Bill Payment (Check)	3482	Charter Business / Spectrum	(594.87)
02/04/2022	Bill Payment (Check)	3483	Direct Service Works	(995.00)
02/04/2022	Bill Payment (Check)	3484	Happy Maids Cleaning Services LLC	(120.00)
02/04/2022	Expense	02/04/2022	Jennifer Lyon	(1,399.01)
02/04/2022	Expense	02/04/2022	Christina R. Mitchell	(1,221.91)
02/04/2022	Expense	02/04/2022	Mary P Petersen	(1,431.28)
02/04/2022	Expense	02/04/2022	Shelah M Sinner	(1,058.17)
02/04/2022	Expense	02/04/2022	Patricia L. Strouse	(1,285.13)
02/04/2022	Expense	02/04/2022	Eddie L Thomas	(2,996.22)
02/04/2022	Expense	02/04/2022	Nicole M Whittle	(1,838.08)
02/04/2022	Expense	02/04/2022	Internal Revenue Service	(7,518.94)
02/11/2022	Bill Payment (Check)	3485	Aflac	(723.08)
02/11/2022	Bill Payment (Check)	3486	All American Termite & Pest Control	(282.00)
02/11/2022	Bill Payment (Check)	3487	All Seasons Services	(850.00)
02/11/2022	Bill Payment (Check)	3488	Ameren Missouri	(336.86)
02/11/2022	Bill Payment (Check)	3489	AT&T	(93.50)
02/11/2022	Bill Payment (Check)	3490	Bankcard Center	(1,199.26)
02/11/2022	Bill Payment (Check)	3491	Camden County PWSD #2	(62.43)
02/11/2022	Bill Payment (Check)	3492	Happy Maids Cleaning Services LLC	(60.00)
02/11/2022	Bill Payment (Check)	3493	Jennifer Lyon	(50.00)
02/11/2022	Bill Payment (Check)	3494	LaClede Electric Cooperative	(515.38)
02/11/2022	Bill Payment (Check)	3495	VERIZON	(210.45)
02/15/2022	Bill Payment (Check)	3496	SUMNERONE	(1,074.58)
02/18/2022	Expense	02/18/2022	Connie L Baker	(1,484.01)
02/18/2022	Expense	02/18/2022	Rachel K Baskerville	(1,500.19)
02/18/2022	Expense	02/18/2022	Jeanna K Booth	(1,763.00)
02/18/2022	Expense	02/18/2022	Elizabeth L Chambers	(1,147.94)
02/18/2022	Expense	02/18/2022	Lori Cornwell	(1,646.74)
02/18/2022	Expense	02/18/2022	Stephanie E Enoch	(1,423.95)
02/18/2022	Expense	02/18/2022	Teri Guttman	(1,451.48)
02/18/2022	Bill Payment (Check)	3497	Linda Simms	0.00
02/18/2022	Bill Payment (Check)	3498	Happy Maids Cleaning Services LLC	(120.00)
02/18/2022	Bill Payment (Check)	3499	Linda Simms	(1,653.82)
02/18/2022	Bill Payment (Check)	3500	Lori Cornwell	(54.24)
02/18/2022	Bill Payment (Check)	3501	Patricia L. Strouse	(276.71)
02/18/2022	Expense	02/18/2022	Alaina P Japal	(1,213.85)
02/18/2022	Expense	02/18/2022	Ryan Johnson	(1,787.88)
02/18/2022	Expense	02/18/2022	Micah J Joseph	(1,641.58)

02/18/2022	Expense	02/18/2022	Jennifer Lyon	(1,399.01)
02/18/2022	Expense	02/18/2022	Christina R. Mitchell	(1,221.90)
02/18/2022	Expense	02/18/2022	Mary P Petersen	(1,517.29)
02/18/2022	Expense	02/18/2022	Shelah M Sinner	(1,057.24)
02/18/2022	Expense	02/18/2022	Patricia L. Strouse	(1,280.59)
02/18/2022	Expense	02/18/2022	Eddie L Thomas	(2,996.22)
02/18/2022	Expense	02/18/2022	Nicole M Whittle	(1,838.09)
02/18/2022	Expense	02/18/2022	Internal Revenue Service	(7,639.80)
02/25/2022	Bill Payment (Check)	3502	AT&T	(138.39)
02/25/2022	Bill Payment (Check)	3503	Christina R. Mitchell	(50.00)
02/25/2022	Bill Payment (Check)	3504	GFL Environmental	(37.95)
02/25/2022	Bill Payment (Check)	3505	MO Consolidated Health Care	(14,378.26)
02/25/2022	Bill Payment (Check)	3506	Office Business Equipment	(40.00)
02/25/2022	Bill Payment (Check)	3507	Principal Life Insurance Company	(266.24)
02/25/2022	Bill Payment (Check)	3508	Stephanie E Enoch	(241.69)
02/25/2022	Bill Payment (Check)	3509	Summit Natural Gas of Missouri, Inc.	(493.99)
02/25/2022	Bill Payment (Check)	3510	SUMNERONE	(1,696.92)
02/25/2022	Bill Payment (Check)	3511	All Seasons Services	(477.50)
02/25/2022	Bill Payment (Check)	3512	Happy Maids Cleaning Services LLC	(60.00)
02/28/2022	Bill Payment (Check)	3513	City Of Camdenton	(44.67)
02/28/2022	Expense	February 2022	Lagers	(5,514.43)

**January 2022**  
**Credit Card Statement**

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 9588	01/31/22	\$1,369.14	02/25/22	\$41.07
BR BRCB X003 YY * 021739				ENTER PAYMENT AMOUNT
				000400



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

000410701369140140580949462064

BR \* BRCB Page 1 of 2

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9588		01/31/22	02/25/22	10,000.00	8,630.86

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
00/0000/00			<b>PURCHASES</b>	<b>1,369.14</b>	
00/0000/00			<b>PAYMENTS</b>	<b>-570.41</b>	
01/18	01/18	75397352018612200011203	LOCKBOX PMT-THANK YOU	-570.41	
* * * * *					
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.					
*****7348			<b>CONNIE BAKER</b>		446.26
00/0000/00			<b>PURCHASES</b>	<b>446.26</b>	
01/12	01/11	55429502011852384011659	ESPECIALNEE 8776644565 MO	169.88	X
01/13	01/12	02305372013000464288436	USPS PO 2812420020 CAMDENTON MO	14.76	X
01/13	01/12	05436842013400054229401	WM SUPERCENTER #89 CAMDENTON MO	73.68	X
01/14	01/13	05436842014400055214443	WM SUPERCENTER #89 CAMDENTON MO	23.94	X
01/25	01/24	05416012024141000145991	WAL-MART #0089 CAMDENTON MO	16.40	X
01/31	01/28	05416012028141000156671	WAL-MART #0089 CAMDENTON MO	147.60	X
*****3322			<b>LINDA SIMMS</b>		423.00
00/0000/00			<b>PURCHASES</b>	<b>423.00</b>	
01/11	01/10	55432862010200608135132	HRDIRECT/POSTERGUARD 800-888-4040 FL	84.99	X
01/27	01/26	55432862026200204733696	HRDIRECT/POSTERGUARD 800-888-4040 FL	132.97	X
01/31	01/29	55483822030400001371411	WAL-MART #0815 OSAGE BEACH MO	205.04	X
*****9314			<b>EDDIE THOMAS</b>		499.88
00/0000/00			<b>PURCHASES</b>	<b>499.88</b>	
01/04	01/04	55432862004200723355902	INTUIT *QuickBooks Onl CL.INTUIT.COM CA	180.00	X
01/19	01/18	55432862018200818454598	DROPBOX*2T8TGP28S996 DROPBOX.COM CA	119.88	X
01/25	01/24	251405220205000012421378	MISSOURI PUBLIC TRANSI 314-2317272 MO	200.00	X



AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY	
			00.00%	PREVIOUS BALANCE	570.41
PURCHASES	0.00	1.0125%	12.15%	PURCHASES	- 1,369.14
			NUMBER OF DAYS IN THIS BILLING CYCLE	CASH ADVANCES	- 0.00
			31	CREDITS	+ 0.00
			NEW CASH ADVANCES	PAYMENTS	+ -570.41
CASH ADVANCES	0.00	1.4292%	17.15%	OTHER CHARGES	- 0.00
			CASH ADVANCE FEE	FINANCE CHARGE	+ 0.00
			0.00	<b>NEW BALANCE</b>	<b>= 1,369.14</b>
			0.00		

CURRENT PAYMENT DUE: 41.07 + PAST DUE AMOUNT: 0.00 = TOTAL AMOUNT DUE: 41.07

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 7348	01/31/22	\$0.00	02/25/22	\$0.00

BR BRCB X003 YY \*  
021652

ENTER PAYMENT AMOUNT

000313



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

CONNIE BAKER  
CAMDEN CO DD RES  
PO BOX 722  
CAMDENTON MO 65020

000000000000000000562452949462064

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT		
**** * 7348		01/31/22	02/25/22	2,000.00	2,000.00		

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION				AMOUNT	NOTATIONS
01/12	01/11	55429502011852384011659	ESPECIALNEE 8776644565 MO				169.88	✓
		ORDER DATE FROM POST CD	TO POST CD	TO COUNTRY				
		00/00/00 63146	63146	USA				
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMOUNT	FREIGHT			
		38401165	0.00/	0.00	0.00			
-----MERCHANT-----								
		TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER	
		1000YYYY	63146	770510487	Y	MO	38401165	
01/13	01/12	05436842013400054229401	WM SUPERCENTER #89 CAMDENTON MO				73.68	✓
		ORDER DATE FROM POST CD	TO POST CD	TO COUNTRY				
		00/00/00 65020						
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMOUNT	FREIGHT			
			0.00/	0.00	0.00			
-----MERCHANT-----								
		TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER	
		1000YNNN	65020	710415188	Y	MO		
01/13	01/12	02305372013000464288436	USPS PO 2812420020 CAMDENTON MO				14.76	✓
		ORDER DATE FROM POST CD	TO POST CD	TO COUNTRY				
		00/00/00 65020						
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMOUNT	FREIGHT			
		None	0.00/N	0.00	0.00			
-----MERCHANT-----								
		TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER	
		9000YNNN	65020	410760000	Y	MO		



PRODUCT CODE	DESCRIPTION	QUANTITY	EXTENDED AMT/IND DISCOUNT AMT/IND	UNIT OF MEAS RATE/TYPE	UNIT PRICE SHIP DATE	TOTAL AMOUNT
FCMLMailsRetailFirst-Class Letter		1.0000	7.38/C 0.00/C	0.00/	7.38 00/00/00	7

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY	
			00.00%	PREVIOUS BALANCE	0.00
PURCHASES	0.00	1.0125%	NUMBER OF DAYS IN THIS BILLING CYCLE	PURCHASES	- 0.00
		12.15%	31	CASH ADVANCES	- 0.00
CASH ADVANCES	0.00	1.4292%	NEW CASH ADVANCES	CREDITS	+ 0.00
		17.15%	0.00	PAYMENTS	+ 0.00
			CASH ADVANCE FEE	OTHER CHARGES	- 0.00
			0.00	FINANCE CHARGE	+ 0.00
				NEW BALANCE	= 0.00

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

CONNIE BAKER  
 CAMDEN CO DD RES  
 PO BOX 722  
 CAMDENTON MO 65020

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

FCMLMailsRetailFirst-Class Letter		1.0000	7.38/C	7.38	
			0.00/C 0.00/	00/00/00	
01/14	01/13	0543684201440005521443	WM SUPERCENTER #89	CAMDENTON MO	23.94 ✓
ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
00/00/00	65020				
CUSTOMER CODE		SALES TAX AMT/IND	DUTY AMOUNT	FREIGHT	
		0.00/	0.00	0.00	
-----MERCHANT-----					
TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER
1000YNNN	65020	710415188	Y	MO	
01/25	01/24	05416012024141000145991	WAL-MART #0089	CAMDENTON MO	16.40 ✓
ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
00/00/00					
CUSTOMER CODE		SALES TAX AMT/IND	DUTY AMOUNT	FREIGHT	
		0.00/	0.00	0.00	
-----MERCHANT-----					
TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER
1000YNNN	65020	710415188	Y	MO	
01/31	01/28	05416012028141000156671	WAL-MART #0089	CAMDENTON MO	147.60 ✓
ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
00/00/00					
CUSTOMER CODE		SALES TAX AMT/IND	DUTY AMOUNT	FREIGHT	
		0.00/	0.00	0.00	
-----MERCHANT-----					
TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER
1000YNNN	65020	710415188	Y	MO	

\* \* \* \* \*

THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 446.26

\* \* \* \* \*

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



ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 3322	01/31/22	\$0.00	02/25/22	\$0.00
BR BRCB X003 YY * 021139				ENTER PAYMENT AMOUNT
				000732

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

LINDA SIMMS  
CAMDEN CO DD RES  
PO BOX 722  
CAMDENTON MO 65020

000000000000000000000000766347949462064

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 3322		01/31/22	02/25/22	4,000.00	4,000.00

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
01/11	01/10	55432862010200608135132	HRDIRECT/POSTERGUARD 800-888-4040 FL	84.99 ✓	
<small>ORDER DATE FROM POST CD TO POST CD TO COUNTRY</small> 01/10/22 65065 <small>CUSTOMER CODE SALES TAX AMT/IND DUTY AMOUNT FREIGHT</small> INV11041654 0.17/Y 0.00 0.00 ----- MERCHANT ----- <small>TYPE POSTAL CODE TAX ID CD ST REFERENCE NUMBER</small> 1010YNYN 33069 410852411 Y FL GJN660506000000530950					
01/27	01/26	55432862026200204733696	HRDIRECT/POSTERGUARD 800-888-4040 FL	132.97 ✓	
<small>ORDER DATE FROM POST CD TO POST CD TO COUNTRY</small> 01/26/22 <small>CUSTOMER CODE SALES TAX AMT/IND DUTY AMOUNT FREIGHT</small> * 0.27/Y 0.00 0.00 ----- MERCHANT ----- <small>TYPE POSTAL CODE TAX ID CD ST REFERENCE NUMBER</small> 1010YNYN 33069 410852411 Y FL GJN6630390000000533752					
01/31	01/29	55483822030400001371411	WAL-MART #0815 OSAGE BEACH MO	205.04 ✓	
<small>ORDER DATE FROM POST CD TO POST CD TO COUNTRY</small> 00/00/00 65065 USA <small>CUSTOMER CODE SALES TAX AMT/IND DUTY AMOUNT FREIGHT</small> 0.00/ 0.00 0.00 ----- MERCHANT ----- <small>TYPE POSTAL CODE TAX ID CD ST REFERENCE NUMBER</small> 1000YYYY 65065 710415188 Y MO 001371411					

\* \* \* \* \*  
THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 423.00  
\* \* \* \* \*  
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY	
			00.00%	PREVIOUS BALANCE	0.00
PURCHASES	0.00	1.0125%	12.15%	PURCHASES	- 0.00
				CASH ADVANCES	- 0.00
				CREDITS	+ 0.00
				PAYMENTS	+ 0.00
				OTHER CHARGES	- 0.00
CASH ADVANCES	0.00	1.4292%	17.15%	FINANCE CHARGE	+ 0.00
				NEW BALANCE	= 0.00

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





New message Delete Archive

Reminders Dismiss all

SHRM Tune-In Tuesdays E... 26 min ago  
1:00 PM https://tuneintuesdays.shrm.or...

Grand Total (Incl.Tax) \$169.88

**BILL TO:**

connie baker  
CCDDR  
PO Box 722  
Camdenton, Missouri, 65020  
United States  
T: 5733179233  
connie@ccddr.org

**SHIP TO:**

Connie Baker  
CCDDR  
100 3rd street  
camdenton, Missouri, 65020  
United States  
T: 5733179233

**SHIPPING METHOD:**

Shipping - Shipping Charge

**PAYMENT METHOD:**

Pay With Debit or Credit Card

Credit Card Type  
MasterCard  
Credit Card Number  
xxxx-7348

**Please Note: If you purchased an oversized item or if your order is shipping to a country outside of the U.S., a customer service representative will contact you with a shipping quote prior to finalizing.**

Thanks for shopping at eSpecial Needs!

**Re: [encrypt] permission to use credit card**

Ryan Johnson &lt;ryan@ccddr.org&gt;

Mon 1/10/2022 11:01 AM

To: Jennifer Lyon &lt;jennifer@ccddr.org&gt;

Cc: Ed Thomas &lt;director@ccddr.org&gt;; Linda Simms &lt;linda@ccddr.org&gt;

I believe that since this is under our concern limit I can go ahead and green light this for you. Attaching Ed/Linda so they can know for the card statement.

Ryan

---

**From:** Jennifer Lyon <jennifer@ccddr.org>**Sent:** Wednesday, January 5, 2022 8:37 AM**To:** Ryan Johnson <ryan@ccddr.org>**Subject:** [encrypt] permission to use credit card

I know you're not feeling well, there is absolutely no rush on this, but [REDACTED] is needing a harness for the bus. [REDACTED] not having one is creating a safety issue. The harness the family feels will meet [REDACTED] needs is \$156.95 plus tax and shipping.

Jennifer Lyon, Support Coordinator

CCDDR

100 3rd Street

Camdenton, MO 65020

phone 573-317-9233

fax 573-317-9332

Connie's Card



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

01/12/2022 04:16 PM

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

First-Class Mail® Letter	1		\$0.58
Linn Creek, MO 65052			
Weight: 0 lb 0.60 oz			
Estimated Delivery Date Sat 01/15/2022			
Certified Mail® Tracking #:			\$3.75
70190160000078146936			
Return Receipt Tracking #:			\$3.05
9590 9402 4939 9063 3508 78			
<b>Total</b>			<b>\$7.38</b>

First-Class Mail® Letter	1		\$0.58
Linn Creek, MO 65052			
Weight: 0 lb 0.60 oz			
Estimated Delivery Date Sat 01/15/2022			
Certified Mail® Tracking #:			\$3.75
70190160000078146929			
Return Receipt Tracking #:			\$3.05
9590 9402 4939 9063 3508 61			
<b>Total</b>			<b>\$7.38</b>

Grand Total: \$14.76

Credit Card Remitted **\$14.76**

Card Name: MasterCard  
Account #: XXXXXXXXXX7348  
Approval #: 02615C  
Transaction #: 835  
AID: A0000000041010 Chip  
AL: Mastercard  
PIN: Not Required

\*\*\*\*\*  
USPS is experiencing unprecedented volume

7019 0160 0000 7814 6929

7019 0160 0000 7814 6936

U.S. Postal Service™  
**CERTIFIED MAIL® RECEIPT**  
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®

Linn Creek, MO 65052

**OFFICIAL USE**

Certified Mail Fee	\$3.75	
Extra Services & Fees (check box, add fee as appropriate)	\$3.05	
<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	\$0.58	
<b>Total Postage and Fees</b>	<b>\$7.38</b>	

0020 03  
JAN 12 2022  
Postmark Here  
01/12/2022

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Linn Creek, MO 65052

**OFFICIAL USE**

Certified Mail Fee	\$3.75	
Extra Services & Fees (check box, add fee as appropriate)	\$3.05	
<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	\$0.58	
<b>Total Postage and Fees</b>	<b>\$7.38</b>	

0020 03  
JAN 12 2022  
Postmark Here  
01/12/2022

# Connie's Card

Give us feedback @ survey.walmart.com  
Thank you! ID #:7RD916YYBS



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

ST# 00089	OP# 004896	TE# 18	TR# 02142	
MCF PRM 60CT	004300008601	F	26.72	0
GV .5L WATER	007874227909	F	3.98	0
WAS 4.38 YOU SAVED 0.40				
GV 13G TRASH	007874235132		15.26	0
GV PREM 18MR	007874221044		12.97	0
SPK 6 DBL PR	003040022094		6.44	0
GV WHT VNGR	007874235255	F	2.56	0
CM CRMR ORG	005000030302	F	5.75	0
SUBTOTAL			73.68	
TOTAL			73.68	
MCARD TEND			73.68	

— Coffee  
— water  
— TP  
— paper towels

Mastercard \*\*\*\* \* 7348 1 1  
APPROVAL # 07182C  
REF # 1042000314  
ATD A0000000041010  
AAC 67DF8469664238E6  
TERMINAL # SC010573  
01/12/22 11:06:03  
CHANGE DUE 0.00  
# ITEMS SOLD 7  
TC# 7707 7699 5793 7112 1585



Give them the gift  
of membership  
Scan to gift today.

01/12/22 11:06:17  
\*\*\*CUSTOMER COPY\*\*\*

Connie's Card

Board mtg

Give us feedback @ survey.walmart.com  
Thank you! ID #:7RD94CZ066

**Walmart** \*

573-346-3588 Mgr: PAUL

94 CECIL ST

CAMDENTON MO 65020

ST# 00089	OP# 000080	TE# 16	TR# 04046	
16CT MINI	007874217883	F	3.98	0
FRUIT BOWL	068113118023	F	8.98	0
VEG TRAY	062468220026	F	10.98	0
	SUBTOTAL		23.94	
	TOTAL		23.94	
	MCARD TEND		23.94	

Mastercard  
APPROVAL # 08829C  
REF # 1042000314  
ATD A0000000041010  
AAC DE95DC85974CDC0D  
TERMINAL # SC010115

01/13/22 15:34:43

CHANGE DUE 0.00

# ITEMS SOLD 3

TCN 8534 3910 0912 3942 8050



**Walmart** +



Give them the gift  
of membership

Scan to gift today.

01/13/22 15:34:56

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

No purchase necessary. Must be 18 or older and a legal resident of the US, DC, or PR to enter. To enter,

# Connie's Card

Give us feedback @ survey.walmart.com  
Thank you! ID #:7RDB8T2526



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

STN 00089	OP# 004459	TR# 15	TR# 09471	
DCR BLACK TP	007535331856		4.48	0
FOL 370Z DS	002550010147	F	11.92	0
	SUBTOTAL		16.40	
	TOTAL		16.40	
	MCARD TEND		16.40	

Duct Tape  
Coffee

Mastercard \*\*\*\* \* 7348 1 1  
APPROVAL # 01906C  
REF # 202400350607  
RID 8000000041010  
AAC 6D4C9B6FBAC09DEB  
TERMINAL # SC011008

01/24/22 10:47:15  
CHANGE DUE 0.00  
# ITEMS SOLD 2  
TC# 0289 6362 7989 6752 0717



Give them the gift  
of membership  
Scan to gift today.









\*\*\*\*NOTE: New Remittance Address\*\*\*\*

Remit in US Funds to:  
P.O. Box 669390, Pompano Beach, FL 33066-9390  
Customer Service: 866-463-4574

# INVOICE

INVOICE ACCOUNT NUMBER	CUSTOMER ACCOUNT NUMBER
A02793162	A02793162
SALES ORDER NUMBER	PURCHASE ORDER NUMBER
SO-13176567	

INVOICE NUMBER	INVOICE DATE
INV11136695	01/24/22
PAYMENT TERMS	ORDER PLACER
Net 30 Days	Auto Renewal
PHONE NUMBER	ORDER/RENEWAL DATE
	01/24/22

ATTN: ACCOUNTS PAYABLE  
CAMDEN COUNTY DEVELOPMENT DISABILITY RESOURCES  
5816 OSAGE BEACH PARKWAY , SUITE 108  
OSAGE BEACH, MO 65065

SHIPPED TO:  
LINDA SIMMS  
CAMDEN COUNTY DEVELOPMENTAL DISABILITY RE  
5816 OSAGE BEACH PKWY, STE 108, OSAGE BEACH,

Qty	ITEM NUMBER	DESCRIPTION	CUSTOMER ID 1	CUSTOMER ID 2	SERVICE #	DISCOUNT	AMOUNT
1	UR1200F English MO None	Poster Guard 1 Year State/Fed/Local Renewal / Missouri\English\None			629230	0.00	84.99

MERCHANDISE	DELIVERY	MISC. CHARGES	SALES TAX	INVOICE TOTAL	AMOUNT APPLIED	TOTAL DUE
84.99	0.00	0.00	0.00	84.99	84.99	0.00

This invoice shows the total amount due to renew your Poster Guard® compliance service for another year/term. Please ensure payment is made promptly to prevent a lapse in your Poster Guard compliance service. For more details about your protected location(s), please visit [www.posterguard.com](http://www.posterguard.com).

Liability of seller is limited to the terms of the Poster Guard compliance guarantee. Please allow 10-15 business days for payment application.



Please cut at dotted line and return with your payment.

REMITTANCE COPY

INVOICE EMAIL ADDRESS: [linda@ccddr.org](mailto:linda@ccddr.org)

Is your invoice email address correct?  YES  NO

If NO, please update below:

CAMDEN COUNTY DEVELOPMENT DISABILITY RESOURCE!  
5816 OSAGE BEACH PARKWAY , SUITE 108  
OSAGE BEACH, MO 65065

CHECK NUMBER: \_\_\_\_\_  
 DIRECT DEPOSIT - call 800-925-0083 for details  
 EASY PAY AUTO RENEW - call 866-463-4574 for details

CREDIT CARD:  MC  VISA  AMEX  DISCOVER

AUTHORIZED SIGNATURE: \_\_\_\_\_

CREDIT CARD #: \_\_\_\_\_ EXP. DATE: \_\_\_\_\_

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INVOICE ACCOUNT #	CUSTOMER ACCOUNT #
A02793162	A02793162
INVOICE NUMBER	INVOICE DATE
INV11136695	01/24/22
	TOTAL DUE
	0.00







Remit in US Funds to:  
 P.O. Box 669390, Pompano Beach, FL 33066-9390  
 Customer Service: 866-463-4574

## INVOICE

INVOICE ACCOUNT NUMBER	CUSTOMER ACCOUNT NUMBER
A02793162	A02793162
SALES ORDER NUMBER	PURCHASE ORDER NUMBER
SO-13177474	

INVOICE NUMBER	INVOICE DATE
INV11137602	01/24/22
PAYMENT TERMS	ORDER PLACER
Net 30 Days	Auto Renewal
PHONE NUMBER	ORDER/RENEWAL DATE
	01/24/22

ATTN: ACCOUNTS PAYABLE  
 CAMDEN COUNTY DEVELOPMENT DISABILITY RESOURCES  
 5816 OSAGE BEACH PARKWAY , SUITE 108  
 OSAGE BEACH, MO 65065

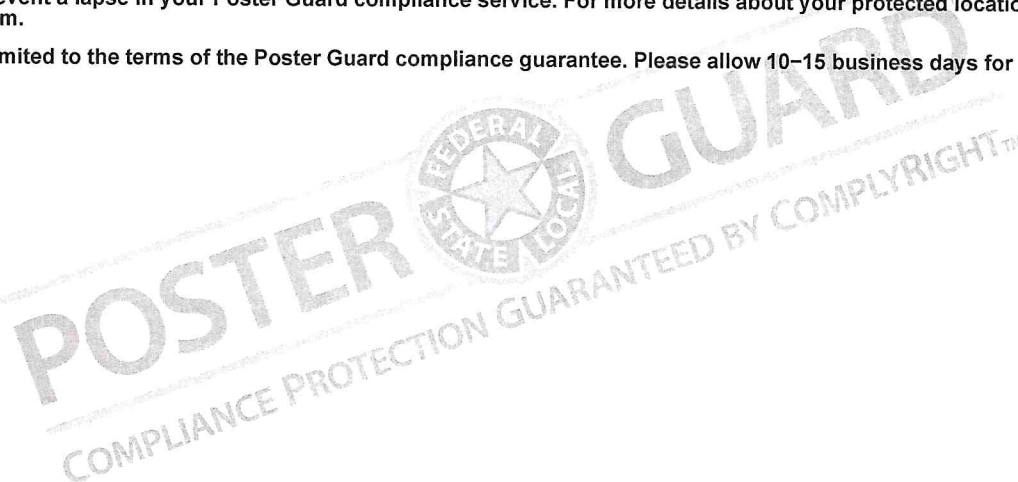
SHIPPED TO:  
 LINDA SIMMS  
 CAMDEN COUNTY DEVELOPMENTAL DISABILITY I  
 5816 OSAGE BEACH PKWY, STE 108, OSAGE BEAC

Qty	ITEM NUMBER	DESCRIPTION	CUSTOMER ID 1	CUSTOMER ID 2	SERVICE #	DISCOUNT	AMOUNT
1	UR1200FONLYAPP ENGLISH Poster NONE	Poster Guard 1 Year Applicant Area Only Renew / Poster\English\None			629230	0.00	26.99

MERCHANDISE	DELIVERY	MISC. CHARGES	SALES TAX	INVOICE TOTAL	AMOUNT APPLIED	TOTAL DUE
26.99	0.00	0.00	0.00	26.99	0.00	26.99

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Liability of seller is limited to the terms of the Poster Guard compliance guarantee. Please allow 10-15 business days for payment application.



Please cut at dotted line and return with your payment.

REMITTANCE COPY

INVOICE EMAIL ADDRESS: [linda@ccddr.org](mailto:linda@ccddr.org)

Is your invoice email address correct?  YES  NO

If NO, please update below:

CAMDEN COUNTY DEVELOPMENT DISABILITY RESOUR:  
 5816 OSAGE BEACH PARKWAY , SUITE 108  
 OSAGE BEACH, MO 65065

CHECK NUMBER: \_\_\_\_\_

DIRECT DEPOSIT - call 800-925-0083 for details

EASY PAY AUTO RENEW - call 866-463-4574 for details

CREDIT CARD:  MC  VISA  AMEX  DISCOVER

AUTHORIZED SIGNATURE: \_\_\_\_\_

CREDIT CARD #:

EXP. DATE:

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INVOICE ACCOUNT #	CUSTOMER ACCOUNT #
A02793162	A02793162
INVOICE NUMBER	INVOICE DATE
INV11137602	01/24/22
	TOTAL DUE
	26.99



\*\*\*\*NOTE: New Remittance Address\*\*\*\*

Remit in US Funds to:  
P.O. Box 669390, Pompano Beach, FL 33066-9390  
Customer Service: 866-463-4574

# INVOICE

INVOICE ACCOUNT NUMBER	CUSTOMER ACCOUNT NUMBER
A02793162	A02793162
SALES ORDER NUMBER	PURCHASE ORDER NUMBER
SO-13177474	

INVOICE NUMBER	INVOICE DATE
INV11137602	01/24/22
PAYMENT TERMS	ORDER PLACER
Net 30 Days	Auto Renewal
PHONE NUMBER	ORDER/RENEWAL DATE
	01/24/22

ATTN: ACCOUNTS PAYABLE  
CAMDEN COUNTY DEVELOPMENT DISABILITY RESOURCES  
5816 OSAGE BEACH PARKWAY , SUITE 108  
OSAGE BEACH, MO 65065

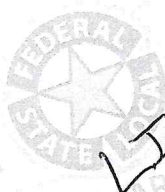
SHIPPED TO:  
LINDA SIMMS  
CAMDEN COUNTY DEVELOPMENTAL DISABILITY RE  
5816 OSAGE BEACH PKWY, STE 108, OSAGE BEACH,

Qty	ITEM NUMBER	DESCRIPTION	CUSTOMER ID 1	CUSTOMER ID 2	SERVICE #	DISCOUNT	AMOUNT
1	UR1200FONLYAPP ENGLISH Poster NONE	Poster Guard 1 Year Applicant Area Only Renew / PosterEnglish\None			629230	0.00	26.99

MERCHANDISE	DELIVERY	MISC. CHARGES	SALES TAX	INVOICE TOTAL	AMOUNT APPLIED	TOTAL DUE
26.99	0.00	0.00	0.00	26.99	26.99	0.00

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**LINDA'S CARD**  
**ANNUAL FEE**  
**FOR STATE & FEDERAL**  
**POSTERS**  
**TOTAL OF 3 INVOICES**  
**\$132.97**

Please cut at dotted line and return with your payment.

REMITTANCE COPY

INVOICE EMAIL ADDRESS: [linda@ccddr.org](mailto:linda@ccddr.org)

Is your invoice email address correct?  YES  NO

If NO, please update below:

CAMDEN COUNTY DEVELOPMENT DISABILITY RESOURCE!  
5816 OSAGE BEACH PARKWAY , SUITE 108  
OSAGE BEACH, MO 65065

CHECK NUMBER: \_\_\_\_\_  
 DIRECT DEPOSIT - call 800-925-0083 for details  
 EASY PAY AUTO RENEW - call 866-463-4574 for details

CREDIT CARD:  MC  VISA  AMEX  DISCOVER

AUTHORIZED SIGNATURE: \_\_\_\_\_

CREDIT CARD #: \_\_\_\_\_ EXP. DATE: \_\_\_\_\_

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--



INVOICE ACCOUNT #	CUSTOMER ACCOUNT #
A02793162	A02793162
INVOICE NUMBER	INVOICE DATE
INV11137602	01/24/22
	TOTAL DUE
	0.00

LINDA'S CARD  
OSAGE BEACH OFFICE

Give us feedback @ survey.walmart.com  
Thank you! ID #:7RDBST8TKUX



573-348-6445 Mgr:MAKENZIE

4252 HIGHWAY 54  
OSAGE BEACH MO 65065

ST# 00815	OP# 003943	TE# 11	TR# 00114	
4FT T8/T12	007874227695		49.98	0
LATCH BOXES	007314909733			
3 AT 1 FOR	14.88		44.64	0
AQUAFINA	001200001311	F	6.62	0
AQUAFINA	001200001311	F	6.62	0
SYL BR30 100	004613540070		18.94	0
SYL BR30 100	004613540070		18.94	0
FED10DR303-	004316892658		13.94	0
BANDS 32-802	007181500721		3.24	0
BANDS 32-802	007181500721		3.24	0
SV FH PLT 7I	007874233129		2.24	0
SV FH PLT 7I	007874233129		2.24	0
QU 15W C7 R	078742310237			
8 AT 1 FOR	4.30		34.40	0

SUBTOTAL 205.04

TOTAL 205.04

MCARD TEND 205.04

\*\*\*\* \* 3322 1 1

Mastercard

APPROVAL # 00778C

REF # 202900137141

PAYMENT SERVICE - A

AID 80000000041010

TC 4308982EB1048F83

TERMINAL # 803823178

\*NO SIGNATURE REQUIRED

01/29/22 11:27:34

CHANGE DUE 0.00

# ITEMS SOLD 21

TC# 2181 6242 4664 3214 6463 7



Give them the gift  
of membership

Scan to gift today.

01/29/22 11:28:01

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





# Invoice

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

**Invoice number:** 10001135244221  
**Total:** \$180.00  
**Date:** Jan 4, 2022  
**Payment method:** MASTER ending 9314

## Bill to

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

## Payment details

Item	Qty	Unit price	Amount
<b>QuickBooks Online Advanced</b>	1	\$180.00	\$180.00
Sales tax - Exempt:			\$0.00
<b>Total invoice:</b>			<b>\$180.00</b>

## Tax reporting information

**Period for monthly fees:**  
**Total without tax:**  
**Total tax:**

Jan 4, 2022 - Feb 4, 2022  
\$180.00  
\$0.00

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

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

**Fw: We received your QuickBooks subscription payment!**

Ed Thomas &lt;director@ccddr.org&gt;

Tue 1/4/2022 7:51 AM

To: Linda Simms &lt;linda@ccddr.org&gt;; Jeanna Booth &lt;jeanna@ccddr.org&gt;

---

**From:** Intuit QuickBooks Team <intuit@notifications.intuit.com>**Sent:** Tuesday, January 4, 2022 7:45 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:**

10001135244221

**Invoice date:** 01/04/2022**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

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

### Receipt for director@ccddr.org

<b>Payment</b>	<b>Date</b>	<b>Amount</b>	<b>Receipt ID</b>
MasterCard ending in 9314 approved	1/18/2022	\$119.88	P5YCSNXF199W

<b>Description</b>	<b>Amount</b>
Dropbox Plus (1/18/2022 to 1/18/2023)	\$119.88
<b>Total</b>	<b>\$119.88</b>

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

\$119.88

**Fw: Transaction Receipt from Missouri Public Transit Association for \$200.00 (USD)**

Ed Thomas &lt;director@ccddr.org&gt;

Mon 1/24/2022 8:36 AM

To: Linda Simms &lt;linda@ccddr.org&gt;; Jeanna Booth &lt;jeanna@ccddr.org&gt;

Code to 5830, Services Dept, TCM Class.

Thanks

Ed

**From:** Auto-Receipt <noreply@mail.authorize.net>**Sent:** Monday, January 24, 2022 8:34 AM**To:** Ed Thomas <director@ccddr.org>**Subject:** Transaction Receipt from Missouri Public Transit Association for \$200.00 (USD)

## Order Information

Description: Goods or Services

**Billing Information**

Eddie Thomas  
 Camden County Developmental Disability  
 Resources  
 P.O. Box 722  
 Cadmenton, MO 65020  
 Camden  
 director@ccddr.org  
 5736931511  
 Fax: 5736931515

**Shipping Information**

Eddie Thomas  
 Camden County Developmental Disability Resources  
 P.O. Box 722  
 Cadmenton, MO 65020  
 Camden

Item	Name	Description	Qty	Taxable	Unit Price	Item Total
Associate200	Associate Member	Associate Member - Organizations that use transit to provide service to clients or represent clients dependent on public transit. Includes non-profits.	1	N	\$200.00 (USD)	\$200.00 (USD)

**Total: \$200.00 (USD)**

## Payment Information

Date/Time: 24-Jan-2022 6:34:02 PST  
 Transaction ID: 43181790197  
 Payment Method: MasterCard xxxx9314  
 Transaction Type: Purchase  
 Auth Code: 09239C

## Merchant Contact Information

Missouri Public Transit Association  
 St. Louis, MO 63101  
 US  
 kcella@mopublictransit.org

# Resolutions 2022-11 & 2022-12



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
***RESOLUTION NO. 2022-11***

**APPROVAL OF AMENDED POLICY #17**

**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 #17, Financial Management Practices.
2. That the Board hereby amends and adopts Policy #17 (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  
2022-11



Policy Number:

17

Effective: May 1, 2008

Revised: April 20, 2009; April 19, 2010;

September 17, 2012; October 16, 2017;

February 26, 2018; February 25, 2019;

March 10, 2022

Subject: Financial Management

**PURPOSE:**

Camden County Developmental Disability Resources (CCDDR) shall have a policy to implement sound financial management practices that allow for accountability and reduce the threat of fraud or theft regarding board assets. All financial management practices of the board shall comply with applicable state and federal laws.

**POLICY:**

I. Separation of Functions

CCDDR shall strive to achieve proper separation of all financial transactions and bookkeeping to minimize the possibility of theft or fraud with regard to CCDDR assets and funds. The Financial Management Procedures shall identify the separation of functions and all financial processes. No single employee or Board member shall have sole control of processing and approving any financial transaction.

II. Approval & Execution of Operational Expenditures, Contracts, & Purchase Agreements

No Services Program operational expense (operational expenses do not include depreciation expenses) shall be approved and/or processed if the operational expense will cause the overall annual operational expenses to exceed the total amount of overall annual operational expenses authorized in the Board approved annual Services Program budget without Board approval through a resolution unless an emergency as defined in Policy #31, Procurement, has been declared or if total annual Service Program income less total annual Service Program operational expenses do not or will not reflect a negative net operating income by year end.

SB 40 Tax Program expenses are authorized through a Resolution of the Board, a purchase of service and/or supports (POS) agreement approved by the Board, funding agreements approved by the Board, a contract approved by the Board, and/or the Board approved annual SB 40 Tax Program budget. Should an expense authorized through a POS agreement, an expense authorized through a contract, or other SB 40 Tax Program expense potentially cause the overall annual expenses to exceed the total amount of overall annual expenses authorized in the Board approved annual SB 40 Tax Program budget, the Board



shall ensure there are sufficient funds available by year end to pay for the expense and all other remaining expense obligations.

No expenditure shall be authorized if there is a potential conflict of interest without first being reviewed and approved by the Board through a resolution. All Board members shall have access to CCDDR financial records and may request documentation on any financial transaction at any time. The Board shall receive a monthly summary of all checks written the previous month on all CCDDR banking accounts and shall approve these payments/expenditures as part of the monthly financial statements.

The Executive Director, Board Chairperson, or other agency administrative designee may execute purchases, contracts, funding agreements, and POS agreements as necessary when authorized through the fiscal budget approval process as identified in Policy #18, Annual Budgeting Process; emergency procurement authority as identified in Policy #31, Procurement; and the procurement process not requiring a formal competitive bidding process as identified in Policy #31, Procurement. Contracts, funding agreements, POS agreements, or other related instruments resulting from a Request for Proposals (RFP) or Notice of Funding Available (NOFA) as identified in the formal competitive bidding process in Policy #31, Procurement, must be approved by the Board of Directors, and they can be signed by the Executive Director, Board Chairperson, or other agency administrative designee after approval. The signing of contracts, POS agreements, or other related instruments may be witnessed, if applicable and/or necessary, by the Compliance Manager, Accounting Manager, or other agency administrative designee.

CCDDR must have adequate funds available to pay any contractual amounts. Unless otherwise provided by law, a contract or agreement for the purchase of supplies or services/supports may be entered into for any period of time deemed to be in the best interests of CCDDR, provided the term of the contract and conditions of renewal or extension, if any, are included in the competitive bidding process as identified in Policy #31, Procurement, and funds are available for the contract or agreement period at the time the contract or agreement is executed. If funds are longer available to support continuation of performance in subsequent fiscal periods of a multi-term contract or agreement, the contract or agreement shall be cancelled, and the contractor shall be reimbursed for a reasonable value of any non-recurring costs incurred but not amortized in the price of the supplies or services/supports delivered under the contract or agreement. The cost of cancellation may be paid from any operational, unrestricted, operational reserves, or other restricted funds available.

### III. Signing of Checks

All checks, drafts, and other evidence of indebtedness issued in the name of CCDDR must have the signature of two officers of CCDDR, or one officer and

the Executive Director. Persons signing checks shall also be provided copies of invoices that checks are being prepared for as a means of verifying the accuracy and validity of payments. All officers authorized to sign checks as well as the Executive Director shall be covered by a blanket fidelity bond, surety bond, or other similar insurance policy as described in Article IX of the Bylaws.

IV. Financial Accounting

CCDDR will conduct its financial accounting under the premise of the Proprietary Fund Accounting System, Enterprise Fund accounting principles (accrual basis). This is needed to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the Board is to show that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The accounting and recording of financial transactions shall be done internally and the processes will be identified in the Financial Management Procedures. CCDDR may utilize the services of a CPA to supplement its accounting systems, recording, or reporting in whole or in part if the need arises and is justified.

V. Fixed Assets

CCDDR shall maintain a list of all fixed assets with a usable life of over 1 year and an original purchase price of \$1,000 or more. This list shall document the item, date of purchase, amount of purchase, model number (if applicable), serial number (if applicable), physical location, and date/method of disposition (if applicable). Any items determined to be fixed assets under prior criteria shall remain as such for their useful life. All CCDDR property shall be tagged with property control stickers, if practical. Prior to disposing of any fixed asset of the board, the Executive Director, Board Chairperson, or other agency administrative designee must first declare the asset as inoperable/unusable or surplus property. For fixed assets whose original individual purchase price was \$6,000 or more prior to September 9<sup>th</sup>, 2021, or \$12,000 or more on or after September 9<sup>th</sup>, 2021, the CCDDR Board of Directors must approve of the disposal or sale of the fixed asset. The fixed asset list shall be updated annually.

VI. Board Investments

CCDDR may maintain fund balances carried over from prior years or excess funds during the current year. The Board may invest these funds at its discretion into investment accounts. All Board-controlled investments shall comply with Policy #27, Investment of Board Funds.

VII. Unaudited Financial Statements

Unaudited Financial statements shall be completed monthly for the Board's review and

approval. Financial statements are to include a profit and loss statement for the previous month, a year-to-date profit and loss statement as of the last day of the previous month, a year-to-date balance sheet as of the last day of the previous month, a cash flow statement for the previous month, and a year-to-date cash flow statement as of the last of day of the previous month. The format of the profit and loss statements shall show budgeted vs. actual revenues and expenditures for the previous month and the fiscal year-to-date as of the last day of the previous month. Each of these reports shall reflect a separation of the SB 40 Tax Program transactions and the Services Program transactions. The profit and loss statements shall also reflect the variances. The Executive Director, Accounting Manager, or other agency administrative designee shall also provide a synopsis of the variances. Copies of the reports shall be posted on CCDDR's Web site for public viewing.

VIII. Sharing of Financial Data with Stakeholders

Year-end financial data shall also be shared with CCDDR stakeholders by incorporating this data within CCDDR's Annual Report, which shall be posted on CCDDR's Web site for viewing by the public and any other interested parties.

IX. Annual Audit

CCDDR shall obtain an independent audit of all agency finances from a Certified Public Accountant annually. The audit shall include reports on CCDDR's compliance with internal controls related to financial statements and applicable laws, regulations, contracts, agreements, and grants in accordance with Governmental Auditing Standards, as well as compliance with Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations," and/or any applicable superseding supplements or publications hereafter. The annual audit shall contain a Management Letter in which findings and recommendations are provided.

X. Pledged Securities

CCDDR shall obtain pledged securities from financial institutions in which the account balance is or may exceed \$250,000.

XI. Petty Cash

CCDDR may maintain a petty cash fund to meet immediate and relatively minor purchases of the agency. An amount of no more than \$25.00 may be maintained in the petty cash fund. A ledger shall document all purchases from petty cash, and signed receipts shall be stapled to the petty cash ledger. The petty cash fund shall be reconciled monthly.

XII. Business Credit Accounts

CCDDR shall maintain credit accounts at selected places of business for office

supplies and other routine supplies required by the board for its operations. All such applications for business credit shall be prior approved by the Executive Director or Board Chairperson and account balances shall be paid in full to the business each month by CCDDR. CCDDR shall not obtain business credit accounts at businesses in where finance charges are made for balances less than one month old.

XIII. Review of Service Billing

On a monthly basis, the Executive Director or agency administrative designee shall review all Targeted Case Management billings to determine their accuracy, determine why unpaid claims were not paid, and implement/follow up with corrective actions as needed.

XIV. Cost Analysis of Services Provided

On a monthly basis, the Executive Director, Accounting Manager, or other agency administrative designee shall prepare a report for the CCDDR Board of Directors showing total program costs, including both direct costs and indirect (overhead) costs, revenues received, and the net gain or loss for that month. An annual report based on year end data shall be provided to the CCDDR Board of Directors in January for the prior year. The annual reports may contain comments by the Executive Director and may contain suggestions to improve efficiencies to the programs as a means of ensuring continued financial viability.

**REFERENCES:**

- CARF Standards Manual
- Chapter 70, Revised MO Statutes
- Chapter 67, Revised MO Statutes



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
***RESOLUTION NO. 2022-12***

**APPROVAL OF AMENDED POLICY #18**

**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 #18, Annual Budgeting Process.
2. That the Board hereby amends and adopts Policy #18 (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  
2022-12



Policy Number: 18 Effective: May 1, 2008 Revised: December 19, 2016 October 16, 2017; March 10, 2022
<hr/> Subject: Annual Budgeting Process

**PURPOSE:**

Camden County Developmental Disability Resources (CCDDR) shall have a policy to develop an operating budget on an annual basis. CCDDR shall produce an annual operating budget reflective of the Board’s mission, priorities, and Strategic Plan.

**POLICY:**

I. Fiscal Year

The fiscal year of the Board shall be for a period of twelve months based on the calendar year.

II. Timelines

The Board shall approve an annual budget which shall reflect the Board’s anticipated income and expenses for the following year and resulting net gain or loss. The proposed budget shall contain a comparative statement of budgeted vs. actual income/expenses for the preceding two fiscal years and estimated revenues/expenditures for the new upcoming fiscal year. The Board’s objective is to complete and approve the annual budget for the next fiscal (calendar) year by the November Board meeting; however, circumstances may require the Board delay completion and approval. If the annual budget is not completed and approved by the beginning of the next fiscal (calendar) year, the previous year’s budget shall be the budget until the current fiscal year’s budget can be completed and approved. Copies of the Board’s approved annual budget shall be filed with the Camden County Clerk’s office and with the State Auditor’s Office.

III. Budget Message

A Budget Message, completed by the Executive Director, shall accompany the proposed budget describing important features of the proposed budget and any major changes as well as trends, threats, and opportunities currently facing the Board. The Budget Message shall identify those items within the Board’s current Strategic Plan that impact the proposed budget.

IV. Budget to be Developed Based Upon Items Contained in Current Strategic Plan

Any items within the Board’s current Strategic Plan scheduled to be implemented during the

budget year that have a fiscal impact to the Board shall be contained within the proposed budget. As a result, the Board's annual budget shall tie in with the Board's Strategic Plan, and therefore be reflective of stakeholder input and priorities of the Board as determined in this manner.

V. Budget to be Developed Based Upon CCDDR Funding Policies/Procedures

Separate CCDDR policies, procedures, and guidelines outline the Board's annual process regarding allocating funds for the Services Program and SB 40 Tax Program. This policy complements those policies, procedures, and guidelines.

VI. Deficit Budgets

The total budgeted expenditures in a fiscal year shall not exceed budgeted revenues anticipated for the year unless adequate unrestricted, operational reserves, or other restricted funds (see Policy #29, Restricted and Unrestricted Funds) are available to fund the budget deficit. Budgeted expenditures shall not exceed anticipated revenues and all other funds available. An explanation is required in the Reallocation/Allocation of Restricted/Unrestricted Funds resolution for the utilization of unrestricted, operational reserves, or other restricted funds to offset budgeted expenditures.

VII. Budget Amendments

Budgets may be revised during the year to allow for additional expenditures, following Board approval. In such cases, the Board shall develop an amended or revised budget, and shall not incur the additional budget expenditures prior to approving the amended or revised budget. Any time actual expenditures of the budget exceed revenues, the Board shall approve a Budget Amendment prior to incurring the overage. Copies of the approved amended or revised budget shall be filed with the Camden County Clerk's office and with the State Auditor's Office. Approved expenditures shall not exceed available revenues (both annual revenues and fund balance reserves) in any one fiscal year.

VIII. Miscellaneous

The Board may lease, purchase, contract for, or directly provide the goods and services it deems necessary to its mission.

**REFERENCES:**

- CCDDR Bylaws
- Section 70, Revised MO Statutes
- CARF Standards Manual
- CCDDR Funding Policies/Procedures