



**April 8<sup>th</sup>, 2025**

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

**Open Session Board Meeting**

# Agenda

Camden County Senate Bill 40 Board  
DBA Camden County Developmental Disability Resources (CCDDR)  
100 Third Street  
Camdenton, MO 65020

Tentative Agenda for Open Session Board Meeting on April 8<sup>th</sup>, 2025, at 6:00 PM

**This Meeting will be Held in Person Only at:**

**Dierbergs Market Conference Room  
4655 Osage Beach Parkway  
Osage Beach, MO 65065**

Call to Order/Roll Call

Approval of Agenda

Approval of Open Session Board Meeting Minutes for March 11<sup>th</sup>, 2025

Acknowledgement of Distributed Materials to Board Members

- 2023 Final Audit Report
- February 2025 I Wonder Y Preschool (IWYP) Monthly Reports
- February 2025 Children's Learning Center (CLC) Monthly Reports
- 2024 Performance Summary
- 2024 Performance Improvement Plan
- February 2025 Support Coordination Report
- February 2025 Agency Economic Report
- February 2025 Credit Card Statement
- Resolution 2025-22

Speakers/Special Guests/Announcements

- Wendy Renner, Evers CPAs – 2023 Final Audit Report

Monthly Reports

- OSL
- IWYP
- CLC

Old Business for Discussion

- Keystone Renovations (Updates)

New Business for Discussion

- Board Member/Secretary Vacancy
- TCM Rate Increase/State FY 2026 Budget (Updates)

## CCDDR Reports

- 2024 Performance Summary
- 2024 Performance Improvement Plan
- February 2025 Support Coordination Report
- February 2025 Agency Economic Report

## February 2025 Credit Card Statements

## Discussion & Conclusion of Resolutions

1. Resolution 2025-22: Temporary Committee Creation – CCDDR POS Agreements Committee

## 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

## Closed Session Pursuant to Section 610.021 RSMo, subsection (1)

**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**  
**100 Third Street (Physical Address), P.O. Box 722 (Mailing Address), Camdenton, MO 65065**  
**Office: 573-317-9233 Fax: 573-317-9332 Email: director@ccddr.org**

**March 11<sup>th</sup>, 2025**  
**Open Session Minutes**

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

*Open Session Minutes of March 11th, 2025*

**Members Present** Paul DiBello, Kym Jones (joined after meeting began), Laura Martin, Elizabeth Perkins, Angela Richardson, Angela St. Joan, Brian Willey, Ro Witt

**Members Absent** Nancy Hayes

**Others Present** Ed Thomas, Executive Director

**Guests Present** Jim Rogers, Mary Hayslett (LAI)  
Adrienne Anderson (CLC)  
Rachel Baskerville, Jeanna Booth, Lori Cornwell (CCDDR)

**Approval of Agenda**

Motion by Paul DiBello, second Brian Willey to approve the agenda as presented.

AYE: Paul DiBello, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

**Approval of Open Session Board Meeting Minutes for February 11th, 2025**

Motion by Ro Witt, second Paul DiBello to approve the Open Session Board Meeting Minutes for February 11<sup>th</sup>, 2025, as presented.

AYE: Paul DiBello, Laura Martin, Elizabeth Perkins, Angela Richardson  
Brian Willey, Ro Witt

NO: None

ABSTAIN: Angela St. Joan because she was not present at the February 11<sup>th</sup>, 2025, meeting.

Motion carries.

**Acknowledgement of Distributed Reports & Documents to Board Members**

- January 2025 I Wonder Y Preschool (IWYP) Monthly Reports
- January 2025 Children’s Learning Center (CLC) Monthly Reports
- January 2025 Support Coordination Report
- January 2025 Agency Economic Report
- January 2025 Credit Card Statement
- Resolutions 2025-12, 2025-13, 2025-14, 2025-15, 2025-16, 2025-17, 2025-18, 2025-19, 2025-20, & 2025-21

**Speakers/Special Guests/Announcements**

None

## Monthly Reports

### **Our Saviors Lighthouse (OSL)**

There were no changes to report this month. OSL is still serving two CCDDR clients. There were no reports received this month.

### **I Wonder Y Preschool (IWYP)**

IWP is still serving one CCDDR client.

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

CLC's enrollment did not change. A child passed away last week. CLC has reserved a couple of open spots for CCDDR clients. March 24<sup>th</sup> and April 17<sup>th</sup> CLC will be open for children instead of having a teacher work day. Breaks are also being shortened and adjusted to help cover for loss of funding. Pizza 4 a Purpose is being held on March 14<sup>th</sup>.

## Old Business for Discussion

None

## New Business for Discussion

### **Keystone Renovations – PCE Change Order**

There was an oversight when the original RFP was published. The RFP did not include key fobs and door hardware, security glass for the lobby, and accessible push buttons for the exterior doors. Key fob capabilities will be added to two additional doors now that OATS is gone. Ed compared the cost to past costs and there was not much inflation as expected. The glass is actually cheaper than it was when it was installed in the past. This will hopefully be the last of the big change orders requiring Board approval.

Ed was at Keystone today to look at the east side of the building. There was water damage where the walls meet the roof that will be patched.

*\*\*\*Kym Jones joined the meeting at 6:15 pm.*

Motion by Angela St. Joan, second Ro Witt to approve the change order as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

## CCDDR Reports

### **January 2025 Support Coordination Report**

The month closed with 337 clients and 9 pending intakes. Medicaid eligibility was at 79.23%. The year-to-date percentage of claims paid so far is 96.49%. The rebilling was just completed, and CCDDR was paid just short of \$10,000.

## **January 2025 Agency Economic Report**

SB 40 Tax program income was higher than projected and Services program income was lower than projected. Medicaid revenues are about .5% lower than they were at this point in 2024. Hopefully the 2024 amount will be surpassed with rebilling. Overall YTD expenses for the SB 40 Tax program were slightly lower than projected and Services program expenses were also slightly lower than projected. Expenses in the Partnership for Hope and Special/Additional Needs categories were slightly higher than anticipated. Services program expenses did not require offsets from restricted funds. Expenses in the Presentations/Public Meetings category on the Services side show higher than anticipated because of preorders of supplies for the transition fair. General/Administrative expenses also show higher than anticipated because Evers & Company's final invoice for the 2023 audit was budgeted for December 2024 but was not received and paid until January 2025. Similarly, Insurance/Broker Fees were also higher than anticipated because the Assured Partners broker fee invoice was budgeted for December 2024 but was not received and paid until January 2025.

Motion by Paul DiBello, second Ro Witt to approve the reports as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

## **January 2025 Credit Card Statements**

No questions and a vote not necessary.

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

#### **1. Resolution 2025-12: Approval of Amended Policy 1**

This policy was updated to reflect current verbiage and references.

Motion by Kym Jones, second Elizabeth Perkins to approve Resolution 2025-12 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

#### **2. Resolution 2025-13: Approval of Amended Policy 2**

This policy was updated to reflect current circumstances and there was a minor update to verbiage.

Motion by Angela St. Joan, second Paul DiBello to approve Resolution 2025-13 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt



NO: None

ABSTAIN: None

Motion carries.

### **3. Resolution 2025-14: Approval of Amended Policy 8**

Updates were made to the verbiage and references.

Motion by Laura Martin, second Ro Witt to approve Resolution 2025-14 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

### **4. Resolution 2025-15: Approval of Amended Policy 9**

Updates were made to the verbiage and references.

Motion by Angela St. Joan, second Kym Jones to approve Resolution 2025-15 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

### **5. Resolution 2025-16: Approval of Amended Policy 13**

The verbiage in this policy was updated to reflect current circumstances.

Motion by Paul DiBello, second Elizabeth Perkins to approve Resolution 2025-16 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

### **6. Resolution 2025-17: Approval of Amended Policy 22**

The references for this policy were updated.

Motion by Ro Witt, second Brian Willey to approve Resolution 2025-17 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

#### **7. Resolution 2025-18: Approval of Amended Policy 23**

There were minor updates to the verbiage of this policy.

Motion by Elizabeth Perkins, second Paul DiBello to approve Resolution 2025-18 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

#### **8. Resolution 2025-19: Approval of Amended Policy 24**

The policy verbiage and references were updated.

Motion by Brian Willey, second Paul DiBello to approve Resolution 2025-19 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

#### **9. Resolution 2025-20: Approval of Amended Policy 33**

The policy verbiage and references were updated.

Motion by Kym Jones, second Paul DiBello to approve Resolution 2025-20 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

## **10. Resolution 2025-21: Approval of Amended Policy 34**

The policy verbiage and references were updated.

Motion by Elizabeth Perkins, second Ro Witt to approve Resolution 2025-21 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

### **Open Discussion**

Ed asked Angela Richardson and Paul DiBello for permission to use their signature stamps on the February 11<sup>th</sup> Open Session Board meeting minutes and the resolutions from this meeting. Angela and Paul agreed.

Elizabeth Perkins spoke about the February Board meeting and the motion about taking Lake Area Industries off the monthly reports section of the agenda. She wanted to start a conversation with the other Board members. She appreciates hearing the “share-outs” and reports each month and personally and professionally appreciates active dialogue and open communication. She had mixed feelings about that vote. She is not disputing anything with the contract or the joint committee.

Angela Richardson asked if Elizabeth wanted to ask for a specific action on anything or just wanted to have discussion. Elizabeth responded that she was looking to start a conversation and hear what others think.

Brian said he understood where Elizabeth was coming from but felt that the January 2<sup>nd</sup> meeting was a slap in the face.

Paul DiBello said he feels it would be more constructive if personal feelings were put away. He had similar feelings to Elizabeth. He understands the contractual part but feels anyone serving CCDDR clients should be able to have a spot on the agenda.

Angela Richardson reiterated that Lake Area Industries is more than welcome to share information during the public comment during each meeting, even though they are not listed on the agenda.

Angela St. Joan asked if the contract could be word-smithed to resolve this conflict. Angela Richardson asked Ed to speak on this. Angela supports the contract as it is since it shows fiscal responsibility.

Kym Jones stated that all contracts should be the same across all funded agencies. If changes are made, those can be put together for next year and the next contract. Angela Richardson said that LAI did propose some verbiage changes but that verbiage was not what the Board felt was fiscally responsible moving forward.

Adrienne Anderson spoke on behalf of CLC and said that since the contract changes came out at the end of year as a surprise and she thinks that is where things have been misconstrued. She thinks if there had been more time to process and go over the changes then maybe these things would not be happening. She did email back and forth with Ed about her concerns and questions.

Ed sent out a summary of the contract changes the first week of October. Ed stressed that there is no waitlist in effect right now and the waitlist policy was put in place so contractual caps could be avoided. The waitlist policy would allow funded agencies to serve existing clients and the waitlist would only apply to any clients those agencies were not already serving. The waitlist would not prohibit agencies from serving those clients, it would just prohibit CCDDR from funding those new clients. Alternatives to the waitlist would include a cap in each contract and a non-allocation clause. That clause would mean that if for some reason the money is not there, then funding would stop. Clauses like this are standard for public entities and one will be incorporated into next year's contracts. Ed is giving notice now that those things may be incorporated into the contracts.

Angela St. Joan asked if having a cap in the contract would make LAI feel better. Ed stated that in the past, CCDDR went with the POS contracts instead of including a cap in the contracts because it put risk on both sides of the contract. The POS contract allowed LAI to expand and grow their business without returning to ask for more funding. Now, the future of tax fund availability is of concern due to different bills being introduced this year and in the past couple of years that would reduce or eliminate some or all SB 40 Tax funding. Also, SB 40 Tax revenues have not kept up with the increased demand for services and costs related to funded agencies doing business. The waitlist is a cost-limiting mechanism.

Angela St. Joan asked what LAI is doing about income since the invoices cannot be paid without a contract. Ed said that if LAI signed the contract today, the contract is currently retroactive and all back invoices could be paid. Ed said that as far as the impact on LAI is concerned, Natalie has been sending monthly reports even though she is not required to send them. He is sending those reports out to the Board with all of the regular monthly Board meeting materials. Ed said he could not speak on LAI's behalf about a backup plan and invited the members of LAI's Board that were in attendance to comment. Angela said that she thinks CCDDR's POS agreement is in line with many of the example contracts from other SB 40 Boards that Ed sent to the Board.

*\*\*\*Laura Martin left the meeting at 7:00 pm.*

Angela Richardson asked Jim Rogers and Mary Hayslett if they would like to add any comments.

### **Public Comment**

Jim Rogers pointed out that Ed refers to the tax as the Senate Bill 40 Tax. It was originally called the Sheltered Workshop Tax. The name was changed and he does not know how that happened. LAI currently has \$40,000 in accounts receivable from the Senate Bill 40. LAI thinks the voters pay that money to help the disabled people at LAI. They are waiting for CCDDR to pay them that money. He thinks it is very difficult to move forward if at every meeting someone mentions his very direct comment about not trusting Ed Thomas. He stated that is a fact and they do not trust him. He is not the only person who has that opinion. Going over that information over and over does not move things anywhere.

Angela Richardson asked Jim if he believes LAI is owed the money regardless of the contract because of the way the bill was written. Jim responded that CCDDR is the one that amended the contract they had been working on together for years. They do not want to have their money held up because somehow Senate Bill 40 needed that money somewhere else. That money is paid for by the taxpayers and is meant to go to the employees with disabilities that work at LAI and it is unfair to take that money away from them.

Ed Thomas asked Jim if LAI is planning on suing CCDDR. Jim responded that he could not discuss that.

Angela St. Joan said that she is confused about where LAI is getting the idea that the Senate Bill 40 is trying to use the funding somewhere else. It is her understanding that the money is set aside and not touched for another purpose. It is standard practice to have those things in a contract. She does not understand where this is coming from and what she is missing.

Jim Rogers said that he does not think she is missing anything. LAI feels very vulnerable when you can interrupt the flow of tax dollars meant for the employees that work for LAI and there can arbitrarily be a waitlist.

Angela St. Joan asked what other sheltered workshops are doing when these things are in their contracts. Jim responded that he could not comment on that and it was irrelevant. They are worried about what is happening to them, not what is happening in other counties.

Angela Richardson said that there is an official waitlist policy, not an arbitrary action, which applies to all agencies that we support. It is not an arbitrary decision to just not fund something, it is a waitlist policy with guidelines. Ed agreed that a waitlist policy has been implemented but there is currently no waitlist in effect.

Jim said that there could be and that is the problem.

Elizabeth Perkins said that from a State perspective, this is not uncommon. If funding changes then a waitlist is implemented but it is a fluid waitlist that moves as funding becomes available. A waitlist is not an uncommon practice. Elizabeth reiterated that she appreciates seeing LAI's reports and hearing them presented each month.

Angela St. Joan asked Jim if LAI would feel more comfortable with a cap in the contract. Jim responded that he could not comment on anything like that. Angela St. Joan asked if their board was working on any other ideas to resolve this and Jim responded that he could not comment on that.

Angela Richardson wondered if forming a contract committee would help at all. The committee could hear feedback from funded agencies and take that into consideration when developing future contracts.

Jim Rogers said that it is very simple. Take the one sentence out and it is done.

Angela St. Joan asked what a suitable replacement safeguard to put in place would be? Jim Rogers said he does not have answer for that nor is he prepared to comment on that issue. He said the issue they are concerned with is that they have \$40,000 owed to them and they would really like it, please. Paul DiBello said that without a signed contract they are not owed the money. Ro Witt agreed. Paul said that POS contracts have been signed in the past. Jim agreed they had been signed in the past but the problem is the waitlist.

Angela Richardson said the conversation needs to be left for a contract committee. Ed would like to send out a notification to the Board that that is the intent and it could be solidified at the April meeting. The intent would be to hold a meeting in April.

Motion by Ro Witt, second Brian Willey to create a Contract Committee and appoint Board members to that committee in April.

AYE: Paul DiBello, Kym Jones, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

Angela St. Joan asked LAI if they could bring forward recommendations for a replacement contract. Jim responded that he could do that right now--erase the one line with the Wait List.

Angela Richardson said that CCDDR would never ask LAI to act fiscally irresponsible and she would hope they would never ask CCDDR to act fiscally irresponsible. Not having a safeguard in the contract puts CCDDR in a position to act fiscally irresponsible.

**Adjournment of Open Session**

Motion by Brian Willey, second Ro Witt to adjourn the Open Session Board meeting.

AYE: Paul DiBello, Kym Jones, Elizabeth Perkins, Angela Richardson  
Angela St. Joan, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

The Open Session Board meeting was adjourned.

# **Final 2023 Audit Report**

**CAMDEN COUNTY  
DEVELOPMENTAL  
DISABILITY RESOURCES**

Camdenton, Missouri

**INDEPENDENT AUDITORS' REPORT**

For the Year Ended December 31, 2023



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

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Keith L. Taylor, Emeritus  
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Bruce A. Vanderveld, Emeritus

## INDEPENDENT AUDITORS' REPORT

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

### **Opinion**

We have audited the accompanying financial statements of Camden County Developmental Disability Resources as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Camden County Developmental Disability Resources' basic financial statements as listed in the table of contents.

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, 2023, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Camden County Developmental Disability Resources, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Camden County Developmental Disability Resources' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit is conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Camden County Developmental Disability Resources' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Camden County Developmental Disability Resources' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Camden County Disability Resources' basic financial statements. 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. Such information 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. The 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.

*Evrs & Company, CPA's, LLC*

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

March 12, 2025

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

(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, 2023. 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 2023 are as follows:

- CCDDR's liquid assets of cash and cash equivalents were \$1,261,640.73 and \$1,263,744.27 for the years ended December 31, 2023 and 2022, 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.

### 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 the difference between assets and deferred outflows of resources minus liabilities and 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, 2023

(Unaudited)

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

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

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

### **Financial Position**

The Statement of Net Position presents CCDDR as a whole. Table 1 provides a summary of CCDDR's net position for 2023 and 2022.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2023

(Unaudited)

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

<b>Assets</b>	<b>2023</b>	<b>2022</b>
Current and Other Assets	\$ 2,541,718.89	\$ 2,555,379.16
Capital Assets	642,312.79	658,508.10
Noncurrent Assets	-	59.00
Total Assets	<u>3,184,031.68</u>	<u>3,213,946.26</u>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows Related to Pensions	163,715.80	105,474.37
Total Deferred Outflows of Resources	<u>163,715.80</u>	<u>105,474.37</u>
<b>Liabilities</b>		
Current Liabilities	80,627.94	105,896.66
Noncurrent Liabilities	82,705.00	9,801.04
Total Liabilities	<u>163,332.94</u>	<u>115,697.70</u>
<b>Deferred Inflows of Resources</b>		
Unavailable Revenue - Property Taxes	1,065,114.73	1,060,309.01
Deferred Inflows Related to Pensions	9,330.00	21,652.00
Total Deferred Inflows of Resources	<u>1,074,444.73</u>	<u>1,081,961.01</u>
<b>Net Position</b>		
Net Investment in Capital Assets	632,511.75	630,764.53
Restricted	1,477,458.06	1,490,997.39
Total Net Position	<u>\$ 2,109,969.81</u>	<u>\$ 2,121,761.92</u>

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2023

(Unaudited)

Table 2 shows the changes in CCDDR's net position for the years ended December 31, 2023 and 2022.

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

<b>Revenues</b>	<b>2023</b>	<b>2022</b>
Operating Revenues		
Charges for Services	\$ 1,394,171.52	\$ 1,530,964.32
Grants	11,217.13	20,700.00
Miscellaneous	276.06	263.00
Nonoperating Revenues		
Property Tax Receipts	1,015,550.17	1,080,813.82
MEHTAP Grant	13,562.62	9,122.44
Rent	5,712.00	5,712.00
Interest Income	8,335.73	10,722.49
Gain on Disposal of Assets	500.00	-
Total Revenue	<u>2,449,325.23</u>	<u>2,658,298.07</u>
<b>Expenses</b>		
Operating Expenses	<u>2,461,117.34</u>	<u>2,439,074.30</u>
Total Expenses	<u>2,461,117.34</u>	<u>2,439,074.30</u>
Change in Net Position	(11,792.11)	219,223.77
Net Position, Beginning of Year	<u>2,121,761.92</u>	<u>1,902,538.15</u>
Net Position, End of Year	<u>\$ 2,109,969.81</u>	<u>\$ 2,121,761.92</u>

While several revenue sources help to fund CCDDR, TCM income was the biggest contributor for 2023 and 2022 accounting for 55.8% and 59.6% of total revenues, respectively. The assessed valuation is provided by subclasses of Real and Personal Property by the Camden County Assessor. The tax levy was .0576 per \$100 valuation, for the years ended December 31, 2023 and 2022, respectively.



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2023

(Unaudited)

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**Capital Assets**

CCDDR had \$642,312.79 and \$658,508.10 (net of accumulated depreciation) invested in capital assets as of December 31, 2023 and 2022, 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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Land	\$ 61,399.50	\$ 61,399.50
Construction in Progress	29,700.00	-
Structures, Buildings and Equipment Net	551,213.29	597,108.60
Totals	<u>\$ 642,312.79</u>	<u>\$ 658,508.10</u>

**Debt Administration**

CCDDR had one capital lease at the end of 2023 and 2022, which was the Sumner Computer Lease. The capital lease totaled \$9,801.04 and \$27,743.57 at December 31, 2023 and 2022, respectively.

	<u>2023</u>	<u>2022</u>
Beginning of Year Balance	\$ 27,743.57	\$ 43,621.63
Addition	-	-
Deletion	(17,942.53)	(15,878.06)
End of Year Balance	<u>\$ 9,801.04</u>	<u>\$ 27,743.57</u>
Due Within One Year	<u>\$ 9,801.04</u>	<u>\$ 17,942.53</u>

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

(Unaudited)

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

#### **General Fund Budget Summary**

The Fiscal Year 2024 SB 40 Tax Funds Budget was prepared using a tax rate of .0576 per \$100 of valuation and estimates of receipts to total expenditures. In the Fiscal Year 2024 Services Budget, Medicaid Services was prepared using an estimated total of services to be charged at a rate of \$8.64 per 5-minute unit provided while the Non-Medicaid and Ancillary Services were prepared using an estimate needed to offset the total expenses applicable to each service. Expenditures for the Fiscal Year 2024 Services Budget were based on the estimates of total receipts to equal total expenditures.

#### **Contacting CCDDR's Financial Management**

This financial discussion and report is designed to provide a general overview of CCDDR's finances for all those with an interest in CCDDR's finances and to demonstrate CCDDR's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to CCDDR's Executive Director by phone at 573-317-9233 or mail at PO Box 722, Camdenton, MO 65020.

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## STATEMENT OF NET POSITION

December 31, 2023

### ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 1,261,640.73
Property Tax Receivable, Net of Allowance for Uncollectibles	1,131,227.64
Ancillary Services Receivable	8,314.00
Medicaid Services Receivable	48,340.80
Non-Medicaid Services Receivable	11,842.00
Prepaid Insurance	27,485.83
Prepaid Transit Services	52,867.89
Total Current Assets:	<u>2,541,718.89</u>
Capital Assets (net):	
Land	61,399.50
Construction in Progress	29,700.00
Structures, Buildings, and Equipment	551,213.29
Total Capital Assets:	<u>642,312.79</u>
<b>Total Assets</b>	<u>3,184,031.68</u>

### DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	<u>163,715.80</u>
<b>Total Deferred Outflows of Resources</b>	<u>163,715.80</u>

### LIABILITIES

Current Liabilities:	
Accrued Expenses	70,826.90
Note Payable: Current Portion	9,801.04
Total Current Liabilities	<u>80,627.94</u>
Noncurrent Liabilities:	
Net Pension Liability	<u>82,705.00</u>
Total Noncurrent Liabilities	<u>82,705.00</u>
<b>Total Liabilities</b>	<u>163,332.94</u>

### DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue - Property Taxes	1,065,114.73
Deferred Inflows Related to Pensions	9,330.00
<b>Total Deferred Inflows of Resources</b>	<u>1,074,444.73</u>

### NET POSITION

Net Investment in Capital Assets	632,511.75
Restricted	1,477,458.06
<b>Total Net Position</b>	<u>\$ 2,109,969.81</u>

See accompanying notes to the financial statements

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

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

For the Year Ended December 31, 2023

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<b>OPERATION REVENUES</b>	
Charges for Services	\$ 1,394,171.52
Grants	11,217.13
Miscellaneous	276.06
<b>Total Operating Revenues</b>	<u>1,405,664.71</u>
<b>OPERATING EXPENSES</b>	
Administrative Expenses:	
Public Meetings	2,875.17
Office Expenses	20,210.13
Dues	10,419.00
Training	1,298.00
Travel	737.39
Miscellaneous	1,279.29
Utilities	6,820.37
Insurance	25,565.44
Depreciation	48,395.31
Partnership for Hope	33,792.05
CCDDR Services	238,407.00
Housing Programs	9,776.00
Children's Services	290,754.84
Special Needs	3,583.19
Lake Area Industries	328,760.51
Professional Fees	27,599.50
Contracted Business Services	95,278.15
Repairs and Maintenance	5,205.58
Personnel Services	1,310,360.42
<b>Total Operating Expenses</b>	<u>2,461,117.34</u>
<b>Total Operating Income (Loss)</b>	(1,055,452.63)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Property Taxes	1,015,550.17
Interest Income	8,335.73
MEHTAP Grant	13,562.62
Rent	5,712.00
Gain on Disposal of Assets	500.00
<b>Total Nonoperating Revenues (Expenses)</b>	<u>1,043,660.52</u>
<b>CHANGE IN NET POSITION</b>	(11,792.11)
<b>NET POSITION AT BEGINNING OF YEAR</b>	<u>2,121,761.92</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 2,109,969.81</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, 2023

<u>Cash Flows from Operating Activities:</u>	
Receipts from customers and users	\$ 1,424,257.59
Payments to suppliers	(1,172,846.00)
Payments to employees	(1,295,327.10)
Net Cash Provided (Used) by Operating Activities	<u>(1,043,915.51)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>	
Property taxes	1,063,844.15
Proceeds from rent	5,712.00
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,069,556.15</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(32,200.00)
Proceeds from sale of fixed assets	500.00
Capital Lease Payments	(17,942.53)
Proceeds from grant	13,562.62
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(36,079.91)</u>
<u>Cash Flow from Investing Activities:</u>	
Receipts of interest	8,335.73
Net Cash Provided (Used) by Investing Activities	<u>8,335.73</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,103.54)
Cash & Cash Equivalents at Beginning of Year	<u>1,263,744.27</u>
Cash & Cash Equivalents at End of Year	<u>\$ 1,261,640.73</u>
<u>Reconciliation of operating income to net cash provided (used) by operating activities:</u>	
Net Operating Income (Loss)	\$ (1,055,452.63)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	48,395.31
(Increase) Decrease in:	
TCM Receivable	2,522.88
Non Medicaid Receivable	10,532.00
Ancillary Services Receivable	5,538.00
Prepaid Insurance	2,343.48
Prepaid Transit Services	(52,867.89)
Deferred Outflows Related to Pensions	(58,241.43)
Net Pension Asset	59.00
Increase (Decrease) in:	
Net Pension Liability	82,705.00
Accrued Expenses	(17,127.23)
Deferred Inflows Related to Pensions	(12,322.00)
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,043,915.51)</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, 2023

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

Camden County Developmental Disability Resources (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, 2023

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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, 2023 was \$21,591.39. All other program related receivables have been deemed fully collectible at December 31, 2023.

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. Restricted net position includes: \$82,705 restricted for net pension; and \$1,4338,241 of Senate Bill 40 Tax Collections to be used in accordance with Chapter 205 of the Missouri Revised Statutes.

*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, 2023

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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. CCDDR's principal operating revenues are charges for services provided to clients. 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 March 12, 2025, 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 in excess of FDIC coverage be fully collateralized by U.S. Government obligations that have a market value not less than the principal amount of the deposits. All deposits were held at one bank by CCDDR on December 31, 2023 and were either fully insured by FDIC or collateralized by pledged securities.



**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2023

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**NOTE 3 – PROPERTY TAXES:**

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

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

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

	<u>2022</u>
Camden County	\$1,874,269,976

The tax levy per \$100 of assessed valuation of taxable tangible property for 2022 was \$0.0576.

The ratio of taxes received to taxes assessed (collection rate) for the year ended December 31, 2023 was as follows, categorized by levy dates:

	<u>2022 Levy</u>
Assessed valuation	\$1,874,269,976
Levy per \$100 of assessed valuation	<u>.000576</u>
Current Taxes Assessed	<u>\$1,079,579.51</u>
Collection Rate:	
Total Taxes Received in 2023	\$ 1,051,550.17
Current Taxes Assessed	<u>1,079,579.51</u>
Percentage of Total Collection	<u>94.06%</u>

Collection percentages can vary depending upon timing of collections.

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

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### **NOTE 4 - RISK MANAGEMENT:**

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

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

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

### **NOTE 5 – RETIREMENT PLAN:**

#### **Summary of Significant Accounting Policies**

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

#### **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).

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2023

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

*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.

**2023 Valuation**

Benefit Multiplier:	1.00%
Final Average Salary:	3 years
Member Contributions:	0%

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

*Employees covered by benefit terms.* At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	1
Active employees	17
	<u>26</u>

*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 8.2%.

*Net pension liability.* The employer's net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2023.

*Actuarial assumptions.* The total pension liability in the February 28, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation
Investment rate of return	7.00%, net of investment expenses

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

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

The healthy retiree mortality tables, for post-retirement mortality, were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were 115% of PUBNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of general groups and 75% of the PubS-2010 Employee Mortality Table for males and females of police, fire, and public safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2023 valuation were based on the results of an actuarial experience study for the period March 15, 2015 through February 29, 2020.

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 7.00%. 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, 2023

**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 6/30/2022</b>	\$ 766,823	\$ 766,882	\$ (59)
<b>Changes for the year:</b>			
Service Cost	52,546	-	52,546
Interest	53,910	-	53,910
Difference between expected and actual experience	80,232	-	80,232
Contributions – employer	-	72,872	(72,872)
Contributions – employee	-	-	-
Net Investment income	-	29,464	(29,464)
Change in assumptions	-	-	-
Benefit Payments, including refunds	(45,795)	(45,795)	-
Administrative expense	-	(3,197)	3,197
Other changes	-	4,785	(4,785)
<b>Net Changes</b>	<b>140,893</b>	<b>58,129</b>	<b>(82,764)</b>
<b>Balances at 6/30/2023</b>	<b>\$ 907,716</b>	<b>\$ 825,011</b>	<b>\$ 82,705</b>

*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 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Total Pension Liability (TPL)	\$1,064,840	\$907,716	\$ 781,309
Plan Fiduciary Net Pension	825,011	825,011	825,011
Net Pension Liability/(Asset) (NPL)	\$ 239,829	\$ 82,705	\$ (43,702)

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2023

**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, 2023, the employer recognized pension expense of \$78,134.82. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 117,108	\$ (125)
Changes in assumptions	-	(9,205)
Net difference between projected and actual earning on pension plan investment	14,747	-
Employee contributions subsequent to the measurement date	31,861	-
<b>Total</b>	<b>\$ 163,716</b>	<b>\$ (9,330)</b>

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>Net Deferred Outflows of Resources</b>
2024	\$ 25,208
2025	18,706
2026	36,135
2027	22,832
2028	13,458
Thereafter	6,186
<b>Total</b>	<b>\$ 122,525</b>

**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, 2023

**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, 2023, 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  
\$ 1,329.23

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

Structures, buildings, equipment, and accumulated depreciation by major class are as follows at December 31, 2023:

	<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
Construction in Progress	-	29,700.00	-	29,700.00
Total capital assets, not being depreciated	<u>61,399.50</u>	<u>29,700.00</u>	<u>-</u>	<u>91,099.50</u>
Capital assets being depreciated:				
Buildings	896,437.74	2,500.00	-	898,937.74
Furniture and equipment	138,113.63	-	-	138,113.63
Vehicles	6,740.00	-	-	6,740.00
Total capital assets, being depreciated	<u>1,041,291.37</u>	<u>2,500.00</u>	<u>-</u>	<u>1,043,791.37</u>
Less accumulated depreciation for:				
Buildings	(338,708.34)	(29,738.88)	-	(368,447.22)
Furniture and equipment	(98,734.43)	(18,656.43)	-	(117,390.86)
Vehicles	(6,740.00)	-	-	(6,740.00)
Total accumulated depreciation	<u>(444,182.77)</u>	<u>(48,395.31)</u>	<u>-</u>	<u>(492,578.08)</u>
Total capital assets being depreciated, net	<u>597,108.60</u>	<u>(45,895.31)</u>	<u>-</u>	<u>551,213.29</u>
Capital assets, net	<u>\$ 658,508.10</u>	<u>\$ (16,195.31)</u>	<u>\$ -</u>	<u>\$ 642,312.79</u>

Total depreciation expense for the year ended December 31, 2023 was \$48,395.31.

**CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES**

Camdenton, Missouri

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2023

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**NOTE 8: NOTES PAYABLE:**

CCDDR has entered into a note payable for financing the acquisition of computer equipment.

The following is a schedule debt service payments for the note payable at December 31, 2023:

<b>Fiscal Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	<u>\$ 9,801.04</u>	<u>\$ 336.59</u>	<u>\$ 10,137.63</u>
Total	<u>\$ 9,801.04</u>	<u>\$ 336.59</u>	<u>\$ 10,137.63</u>

The following is a summary of long-term debt activity of the primary government for the year ended December 31, 2023:

	<b>Beginning Balances</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Note Payable	<u>\$ 27,743.57</u>	<u>\$ -</u>	<u>\$ 17,942.53</u>	<u>\$ 9,801.04</u>	<u>\$ 9,801.04</u>
Long-Term Liabilities	<u>\$ 27,743.57</u>	<u>\$ -</u>	<u>\$ 17,942.53</u>	<u>\$ 9,801.04</u>	<u>\$ 9,801.04</u>



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, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<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	\$ 52,546	\$ 54,713	\$ 54,184	\$ 49,115	\$ 42,617	\$ 41,180	\$ 35,211	\$ 31,053	\$ 26,765
2. Interest on Total Pension Liability	53,910	48,732	43,737	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	80,232	8,815	30,175	39,236	23,956	(641)	19,112	(2,175)	19,802
5. Changes in Assumptions	-	-	(16,018)	-	-	-	-	10,789	-
6. Benefit payments, including refunds of employee contributions	(45,795)	(28,943)	(10,268)	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
7. Net Change in total pension liability	140,893	83,317	101,810	109,886	91,968	57,154	72,356	53,247	55,956
8. Total pension liability - beginning	766,823	683,506	581,696	471,810	379,842	322,688	250,332	197,085	141,129
9. Total pension liability - ending	<u>\$ 907,716</u>	<u>\$ 766,823</u>	<u>\$ 683,506</u>	<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	\$ 72,872	\$ 71,915	\$ 74,163	\$ 66,677	\$ 54,490	\$ 48,941	\$ 47,106	\$ 34,888	\$ 32,891
2. Contributions - employee	-	-	-	-	-	-	-	-	-
3. Net Investment Income	29,464	841	141,870	7,268	25,143	38,162	28,798	171	3,367
4. Benefit payments, including refunds of employer contributions	(45,795)	(28,943)	(10,268)	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
5. Pension Plan Administrative Expense	(3,197)	(2,763)	(2,467)	(2,959)	(2,659)	(1,452)	(1,602)	(1,431)	(1,305)
6. Other (Net Transfer)	4,785	17,329	(95)	4,603	(968)	(7,170)	(1,138)	(1,203)	7,580
7. Net Change in plan fiduciary net position	\$ 58,129	\$ 58,379	\$ 203,203	\$ 61,664	72,471	70,518	71,841	30,673	40,799
8. Plan fiduciary net position - beginning	766,882	708,503	505,300	443,636	371,165	300,647	228,806	198,133	157,334
9. Plan fiduciary net position - ending	<u>\$ 825,011</u>	<u>\$ 766,882</u>	<u>\$ 708,503</u>	<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>	82,705	(59)	(24,997)	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>	90.89%	100.01%	103.66%	86.87%	94.03%	97.72%	93.17%	91.40%	100.53%
<b>E. Covered - employee payroll</b>	\$ 893,512	\$ 796,817	\$ 864,353	\$ 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>	9.26%	(0.01)%	(2.89)%	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, 2023

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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>
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%
2021	73,658.79	73,659.03	(0.24)	846,653.97	8.70%
2022	76,037.80	76,037.77	0.03	916,118.65	8.30%
2023	65,934.24	65,934.38	(0.14)	804,076.34	8.20%

# CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

## NOTES TO SCHEDULE OF CONTRIBUTIONS

For the Year Ended December 31, 2023

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<b>Valuation Date:</b>	February 28, 2023
<b>Notes:</b>	The roll-forward of total pension liability from February 28, 2023 to June 30, 2023 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 7 to 15 years
<b>Asset Valuation Method</b>	5-Year smoothed market; 20% corridor
<b>Inflation</b>	2.75% wage inflation; 2.25% price inflation
<b>Salary Increases</b>	2.75% to 6.75% including wage inflation
<b>Investment Rate of Return</b>	7.00%, 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, used in evaluating allowances to be paid were 115% of the PubG-2010 Retirement Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.</p> <p>Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.</p>
<b>Other Information:</b>	None

SUPPLEMENTARY  
INFORMATION

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

**STATEMENT OF REVENUES AND EXPENSES  
BY PROGRAM**

For the Year Ended December 31, 2023

	<u>SB40 TAX</u>	<u>SERVICES</u>	<u>TOTAL</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ -	\$ 1,394,171.52	\$ 1,394,171.52
Grants	-	11,217.13	11,217.13
Miscellaneous	-	276.06	276.06
<b>Total Operating Revenues</b>	<b>-</b>	<b>1,405,664.71</b>	<b>1,405,664.71</b>
<b>OPERATING EXPENSES</b>			
Administrative Expenses:			
Public Meetings	-	2,875.17	2,875.17
Office Expenses	-	20,210.13	20,210.13
Dues	-	10,419.00	10,419.00
Training	-	1,298.00	1,298.00
Miscellaneous	-	1,279.29	1,279.29
Utilities	-	6,820.37	6,820.37
Insurance	-	25,565.44	25,565.44
Depreciation	-	48,395.31	48,395.31
Travel	-	737.39	737.39
Partnership for Hope	33,792.05	-	33,792.05
CCDDR Services	238,407.00	-	238,407.00
Housing Programs	9,776.00	-	9,776.00
Children's Services	290,754.84	-	290,754.84
Special Needs	3,583.19	-	3,583.19
Lake Area Industries	328,760.51	-	328,760.51
Professional Fees	-	27,599.50	27,599.50
Contracted Business Services	-	95,278.15	95,278.15
Repairs and Maintenance	-	5,205.58	5,205.58
Personnel Services	-	1,310,360.42	1,310,360.42
<b>Total Operating Expenses</b>	<b>905,073.59</b>	<b>1,556,043.75</b>	<b>2,461,117.34</b>
<b>Net Operating Income (Loss)</b>	<b>(905,073.59)</b>	<b>(150,379.04)</b>	<b>(1,055,452.63)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property Taxes	1,015,550.17	-	1,015,550.17
Interest Income	7,070.39	1,265.34	8,335.73
MEHTAP Grant	13,562.62	-	13,562.62
Rent	-	5,712.00	5,712.00
Gain on Disposal of Assets	-	500.00	500.00
<b>Total Nonoperating Revenues (Expenses)</b>	<b>1,036,183.18</b>	<b>7,477.34</b>	<b>1,043,660.52</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 131,109.59</b>	<b>\$ (142,901.70)</b>	<b>\$ (11,792.11)</b>

# **IWYP February 2025 Reports**

## Narrative:

I Wonder Y Preschool and WAVE Childcare are not for profit, 501(c)3 Missouri Methodist supported children's programs dedicated to providing exceptional care to children 3 to 12 years of age. Highly qualified staff provide gentle and loving support to children with the primary goal of aiding each child to reach their fullest potential. Independently created curriculum incorporates a skill set geared toward individual goals and is focused on reaching physical, mental, and spiritual growth in a safe environment. I Wonder Y Preschool and WAVE Childcare are housed by Camdenton United Methodist Church and gladly accepts subsidized payments to help support family needs. All child care programs strive to create an environment that is inclusive to the needs of each child while fostering a love of learning and friendships. Inquiries into the various outreach programs supported by Camdenton United Methodist can be made by calling 573-346-5350 or visiting our website at [CamUMC.org](http://CamUMC.org).



CamUMC currently offers support through several children and youth programs. The current attendance numbers are:

21 I Wonder Y Preschoolers

14 WAVE After-School Care (Elementary Age)

22 CamUMC J-Force (Youth- Elementary Age)

14 CamUMCYF (Youth- Junior High and High School Age)

Currently, one participant qualifies for CCDDR assistance for one-on-one care. We offer an avg. of 2 hours of care to this child each day (Monday-Friday), and all day care on some of the days when public school is closed or released early.

IWY and WAVE will be closed April 18-21 for Easter Break.

CamUMC will host a community Easter Egg Hunt and Celebration on April 19 from 10am-12pm  
J Force and Youth meetings are held every week during the school session months and include special outings.

Preschool is offered Monday - Friday 7:00 am - 5:30 pm

All Day School-Age care is offered Monday - Friday 7:30 am - 5:30 pm and 3:00 pm - 5:30 pm

CamUMC I Wonder Y Preschool  
Cash Flow Statement Feb. 2025

Inflow:	YTD Jan.-Feb. 2025	
Tuitions:	\$ 9011.13	\$ 15995.13
Donations:	\$ 1198.00	\$ 1198.00
DESE:	\$ *0.0	\$ *0.0
CCDDR:	\$ 654.90	\$ 1161.27
DESE Remittance:	\$ 4328.16	\$ 4328.16
<b>Total Income:</b>	<b>\$ 15192.19</b>	<b>\$ 23880.56</b>
<b>Outflow:</b>		
Staff Expenses:	\$ 7716.50	\$ 16082.50
Food:	\$ 555.53	\$ 555.53
Supplies:	\$ 288.75	\$ 288.75
Misc Expenses: (printer, shared utilities)	\$ 350.00	\$ 700.00
Training	\$ 0.0	\$ 0.0
<b>Total Expenses:</b>	<b>\$ 8910.78</b>	<b>\$ 17626.78</b>
Total cash in =	\$ 15192.19	\$ 23880.56
Total cash out =	\$ 8910.78	\$ 17626.78
Total profit =	\$ 6281.41	\$ 6253.78
Net liquidity =	\$ 14852.00	\$ 14852.00
Net Assets =	\$ 275439.00	\$ 275439.00
Net liabilities =	\$ 7996.06	\$ 7996.06
Net equity=	\$ 6855.94	\$ 6855.94
Shareholders equity =	\$ 275439.00	\$ 275439.00

\*Error in processing payments from DESE. Some of these are in remittance review as of 03/03/2025. In February of 2025, we received a total of \$4553.09 in remittance payments from DESE and those figures will reflect on the Feb. 2025 Cash Flow statement. For this year, I will include a space for remittance payments to better reflect overall cash flow.

# **CLC February 2025 Reports**

**CHILDREN'S LEARNING CENTER**  
**AGENCY UPDATE/PROGRESS REPORT**  
March 11, 2025

○ **CHILD COUNT/ATTENDANCE**

The Step Ahead program has 37 children enrolled.

27 out of 37 children enrolled have special needs or developmental delays.

We have 1 one on one children in attendance full time, 3 one on one children part time, 3 one on one children after school, & 16 day habilitation children with varying schedules.

We have a few full time enrollment spots available specifically set aside for CCDDR clients.

This fall we will have a number of openings and encourage current clients to be placed on our waitlist and tour before our busy summer session.

○ **COMMUNITY EVENTS**

**Attending:**

Adrienne and Megan attended our first quarterly provider meeting and planning with the United Way. This meeting had information on trainings available and events happening soon.

**Current / Upcoming:**

○ **GENERAL PROGRAM NEWS**

- CLC is always looking for providers (SLP, OT, PT, SI) to join our First Steps Agency.
- We are making changes to our school calendar to reflect CLC being open for children on March 24th and April 17th. These days were originally scheduled to be teacher work days. We will also be significantly shortening our end of the year break and are changing other teacher work days and breaks due to lost funding during these closures.

○ **GRANTS/FUNDRAISERS**

Pizza for a Purpose is this Friday, March 14th at 6pm at Redhead's Lakeside Grill. Please feel free to share our event and attend if you are able! We have several families planning to attend as well. We are hoping that this event will help raise needed funds for CLC.



**SB40/CCDDR**  
**April 2025**

# CHILDREN'S LEARNING CENTER

## Statement of Activity

January 1 - March 28, 2025

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
<b>Revenue</b>				
40000 INCOME				\$0.00
41000 Contributions & Grants				\$0.00
41100 CACFP		4,060.19		\$4,060.19
41200 Camden County SB40	1,952.82	37,335.08		\$39,287.90
<b>Total 41000 Contributions &amp; Grants</b>	<b>1,952.82</b>	<b>41,395.27</b>		<b>\$43,348.09</b>
42000 Program Services				\$0.00
42100 First Steps				\$0.00
42130 Natural Environment Mileage	286.43			\$286.43
42150 Physical Therapy	1,131.25			\$1,131.25
42170 Speech/Language Therapy	1,083.75			\$1,083.75
<b>Total 42100 First Steps</b>	<b>2,501.43</b>			<b>\$2,501.43</b>
<b>Total 42000 Program Services</b>	<b>2,501.43</b>			<b>\$2,501.43</b>
43000 Tuition				\$0.00
43100 Dining		450.00		\$450.00
43500 Tuition		7,470.00		\$7,470.00
43505 Subsidy Tuition		5,337.22		\$5,337.22
<b>Total 43500 Tuition</b>		<b>12,807.22</b>		<b>\$12,807.22</b>
<b>Total 43000 Tuition</b>		<b>13,257.22</b>		<b>\$13,257.22</b>
45000 Other Revenue				\$0.00
45200 Fundraising Income				\$0.00
45280 Pizza For A Purpose		9,003.93		\$9,003.93
<b>Total 45200 Fundraising Income</b>		<b>9,003.93</b>		<b>\$9,003.93</b>
45300 Donation Income				\$0.00
45310 Donations		590.61		\$590.61
<b>Total 45300 Donation Income</b>		<b>590.61</b>		<b>\$590.61</b>
<b>Total 45000 Other Revenue</b>		<b>9,594.54</b>		<b>\$9,594.54</b>
<b>Total 40000 INCOME</b>	<b>4,454.25</b>	<b>64,247.03</b>		<b>\$68,701.28</b>
<b>Total Revenue</b>	<b>\$4,454.25</b>	<b>\$64,247.03</b>	<b>\$0.00</b>	<b>\$68,701.28</b>
<b>GROSS PROFIT</b>	<b>\$4,454.25</b>	<b>\$64,247.03</b>	<b>\$0.00</b>	<b>\$68,701.28</b>
<b>Expenditures</b>				
50000 EXPENDITURES				\$0.00
51000 Payroll Expenditures				\$0.00
51100 Employee Salaries		57,176.04	0.00	\$57,176.04
51400 Employee Retirement		970.00		\$970.00
51500 Employee Taxes		4,772.74	0.00	\$4,772.74
51900 Workermans Comp Insurance		2,637.00		\$2,637.00
<b>Total 51000 Payroll Expenditures</b>		<b>65,555.78</b>	<b>0.00</b>	<b>\$65,555.78</b>
52000 Advertising/Promotional		141.81		\$141.81
54000 Fundraising/Grants				\$0.00
54510 United Way Grant		192.30		\$192.30
54700 Pizza For A Purpose		818.00		\$818.00

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
<b>Total 54000 Fundraising/Grants</b>		<b>1,010.30</b>		<b>\$1,010.30</b>
55000 Insurance				\$0.00
55100 Brokerage/Other Fees	10.00	40.00		\$50.00
55200 Commercial General Liability	195.80	783.20		\$979.00
55300 Commercial Property	240.00	960.00		\$1,200.00
55400 Director's & Officers	447.40	1,789.60		\$2,237.00
55500 Hired & Non-Owned Auto		63.00		\$63.00
55700 Crime Policy	111.60	446.40		\$558.00
<b>Total 55000 Insurance</b>	<b>1,004.80</b>	<b>4,082.20</b>		<b>\$5,087.00</b>
56000 Office Expenditures				\$0.00
56100 Copy Machine	5.47	21.88		\$27.35
56300 Office Supplies		18.48		\$18.48
56400 Postage & Delivery	29.20	116.80		\$146.00
<b>Total 56000 Office Expenditures</b>	<b>34.67</b>	<b>157.16</b>		<b>\$191.83</b>
57000 Office/General Administrative Expenditures		10.45		\$10.45
57160 QuickBooks Payments Fees	8.00	712.02		\$720.02
57400 Child Management Software		105.00		\$105.00
57700 Membership/Association Dues		110.00		\$110.00
<b>Total 57000 Office/General Administrative Expenditures</b>	<b>8.00</b>	<b>937.47</b>		<b>\$945.47</b>
58000 Operating Supplies				\$0.00
58100 Classroom Consumables		6.99		\$6.99
58150 Center Consumables		246.86		\$246.86
58200 Dining		3,071.76		\$3,071.76
58400 Sanitizing		272.53		\$272.53
<b>Total 58000 Operating Supplies</b>		<b>3,598.14</b>		<b>\$3,598.14</b>
59000 Program Service Fees				\$0.00
59100 First Steps				\$0.00
59130 Natural Environment Mileage	286.43			\$286.43
59150 Physical Therapy	<b>862.50</b>			<b>\$862.50</b>
59170 Speech/Language Therapy	<b>892.49</b>			<b>\$892.49</b>
<b>Total 59100 First Steps</b>	<b>2,041.42</b>			<b>\$2,041.42</b>
<b>Total 59000 Program Service Fees</b>	<b>2,041.42</b>			<b>\$2,041.42</b>
62000 Safety & Security	97.40	609.60		\$707.00
63000 Utilities				\$0.00
63100 Electric	348.88	1,395.49		\$1,744.37
63200 Internet	47.88	191.48		\$239.36
63300 Telephone	89.98	359.96		\$449.94
63400 Trash Service		127.02		\$127.02
<b>Total 63000 Utilities</b>	<b>486.74</b>	<b>2,073.95</b>		<b>\$2,560.69</b>
<b>Total 50000 EXPENDITURES</b>	<b>3,673.03</b>	<b>78,166.41</b>	<b>0.00</b>	<b>\$81,839.44</b>
Payroll Expenses				\$0.00
Company Contributions				\$0.00
Retirement		485.00	0.00	\$485.00
<b>Total Company Contributions</b>		<b>485.00</b>	<b>0.00</b>	<b>\$485.00</b>
<b>Total Payroll Expenses</b>		<b>485.00</b>	<b>0.00</b>	<b>\$485.00</b>
Reimbursements		520.67		\$520.67
<b>Total Expenditures</b>	<b>\$3,673.03</b>	<b>\$79,172.08</b>	<b>\$0.00</b>	<b>\$82,845.11</b>
NET OPERATING REVENUE	<b>\$781.22</b>	<b>\$ -14,925.05</b>	<b>\$0.00</b>	<b>\$ -14,143.83</b>

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
Other Expenditures				
Reconciliation Discrepancies		-189.23		\$ -189.23
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$ -189.23</b>	<b>\$0.00</b>	<b>\$ -189.23</b>
NET OTHER REVENUE	<b>\$0.00</b>	<b>\$189.23</b>	<b>\$0.00</b>	<b>\$189.23</b>
NET REVENUE	<b>\$781.22</b>	<b>\$ -14,735.82</b>	<b>\$0.00</b>	<b>\$ -13,954.60</b>



# CHILDREN'S LEARNING CENTER

## Statement of Activity

February 2025

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
<b>Revenue</b>				
40000 INCOME				\$0.00
41000 Contributions & Grants				\$0.00
41100 CACFP		2,913.42		\$2,913.42
41200 Camden County SB40	616.68	11,797.12		\$12,413.80
<b>Total 41000 Contributions &amp; Grants</b>	<b>616.68</b>	<b>14,710.54</b>		<b>\$15,327.22</b>
42000 Program Services				\$0.00
42100 First Steps				\$0.00
42130 Natural Environment Mileage	48.73			\$48.73
42150 Physical Therapy	500.00			\$500.00
42170 Speech/Language Therapy	318.75			\$318.75
<b>Total 42100 First Steps</b>	<b>867.48</b>			<b>\$867.48</b>
<b>Total 42000 Program Services</b>	<b>867.48</b>			<b>\$867.48</b>
43000 Tuition				\$0.00
43100 Dining		150.00		\$150.00
43500 Tuition		2,490.00		\$2,490.00
43505 Subsidy Tuition		2,733.12		\$2,733.12
<b>Total 43500 Tuition</b>		<b>5,223.12</b>		<b>\$5,223.12</b>
<b>Total 43000 Tuition</b>		<b>5,373.12</b>		<b>\$5,373.12</b>
45000 Other Revenue				\$0.00
45200 Fundraising Income				\$0.00
45280 Pizza For A Purpose		1,641.00		\$1,641.00
<b>Total 45200 Fundraising Income</b>		<b>1,641.00</b>		<b>\$1,641.00</b>
45300 Donation Income				\$0.00
45310 Donations		290.61		\$290.61
<b>Total 45300 Donation Income</b>		<b>290.61</b>		<b>\$290.61</b>
<b>Total 45000 Other Revenue</b>		<b>1,931.61</b>		<b>\$1,931.61</b>
<b>Total 40000 INCOME</b>	<b>1,484.16</b>	<b>22,015.27</b>		<b>\$23,499.43</b>
<b>Total Revenue</b>	<b>\$1,484.16</b>	<b>\$22,015.27</b>	<b>\$0.00</b>	<b>\$23,499.43</b>
<b>GROSS PROFIT</b>	<b>\$1,484.16</b>	<b>\$22,015.27</b>	<b>\$0.00</b>	<b>\$23,499.43</b>
<b>Expenditures</b>				
50000 EXPENDITURES				\$0.00
51000 Payroll Expenditures				\$0.00
51100 Employee Salaries		22,451.26	0.00	\$22,451.26
51400 Employee Retirement		440.00		\$440.00
51500 Employee Taxes		1,875.57	0.00	\$1,875.57
<b>Total 51000 Payroll Expenditures</b>		<b>24,766.83</b>	<b>0.00</b>	<b>\$24,766.83</b>
52000 Advertising/Promotional		141.81		\$141.81
54000 Fundraising/Grants				\$0.00
54700 Pizza For A Purpose		278.00		\$278.00
<b>Total 54000 Fundraising/Grants</b>		<b>278.00</b>		<b>\$278.00</b>
55000 Insurance				\$0.00

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
55100 Brokerage/Other Fees	10.00	40.00		\$50.00
55200 Commercial General Liability	195.80	783.20		\$979.00
55300 Commercial Property	240.00	960.00		\$1,200.00
55400 Director's & Officers	447.40	1,789.60		\$2,237.00
55500 Hired & Non-Owned Auto		63.00		\$63.00
<b>Total 55000 Insurance</b>	<b>893.20</b>	<b>3,635.80</b>		<b>\$4,529.00</b>
56000 Office Expenditures				\$0.00
56100 Copy Machine	3.21	12.84		\$16.05
<b>Total 56000 Office Expenditures</b>	<b>3.21</b>	<b>12.84</b>		<b>\$16.05</b>
57000 Office/General Administrative Expenditures				\$0.00
57160 QuickBooks Payments Fees		247.34		\$247.34
57400 Child Management Software		35.00		\$35.00
57700 Membership/Association Dues		110.00		\$110.00
<b>Total 57000 Office/General Administrative Expenditures</b>		<b>392.34</b>		<b>\$392.34</b>
58000 Operating Supplies				\$0.00
58150 Center Consumables		5.97		\$5.97
58200 Dining		1,042.52		\$1,042.52
58400 Sanitizing		14.07		\$14.07
<b>Total 58000 Operating Supplies</b>		<b>1,062.56</b>		<b>\$1,062.56</b>
59000 Program Service Fees				\$0.00
59100 First Steps				\$0.00
59130 Natural Environment Mileage	130.93			\$130.93
59150 Physical Therapy	<b>418.75</b>			<b>\$418.75</b>
59170 Speech/Language Therapy	<b>308.12</b>			<b>\$308.12</b>
<b>Total 59100 First Steps</b>	<b>857.80</b>			<b>\$857.80</b>
<b>Total 59000 Program Service Fees</b>	<b>857.80</b>			<b>\$857.80</b>
62000 Safety & Security	49.80	419.20		\$469.00
63000 Utilities				\$0.00
63100 Electric	129.46	517.84		\$647.30
63200 Internet	15.96	63.82		\$79.78
63300 Telephone	29.99	119.98		\$149.97
63400 Trash Service		42.34		\$42.34
<b>Total 63000 Utilities</b>	<b>175.41</b>	<b>743.98</b>		<b>\$919.39</b>
<b>Total 50000 EXPENDITURES</b>	<b>1,979.42</b>	<b>31,453.36</b>	<b>0.00</b>	<b>\$33,432.78</b>
Payroll Expenses				\$0.00
Company Contributions				\$0.00
Retirement		285.00	0.00	\$285.00
<b>Total Company Contributions</b>		<b>285.00</b>	<b>0.00</b>	<b>\$285.00</b>
<b>Total Payroll Expenses</b>		<b>285.00</b>	<b>0.00</b>	<b>\$285.00</b>
<b>Total Expenditures</b>	<b>\$1,979.42</b>	<b>\$31,738.36</b>	<b>\$0.00</b>	<b>\$33,717.78</b>
NET OPERATING REVENUE	<b>\$ -495.26</b>	<b>\$ -9,723.09</b>	<b>\$0.00</b>	<b>\$ -10,218.35</b>
Other Expenditures				
Reconciliation Discrepancies		-189.23		\$ -189.23
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$ -189.23</b>	<b>\$0.00</b>	<b>\$ -189.23</b>
NET OTHER REVENUE	<b>\$0.00</b>	<b>\$189.23</b>	<b>\$0.00</b>	<b>\$189.23</b>
NET REVENUE	<b>\$ -495.26</b>	<b>\$ -9,533.86</b>	<b>\$0.00</b>	<b>\$ -10,029.12</b>

# CHILDREN'S LEARNING CENTER

## Statement of Cash Flows

January 1 - March 28, 2025

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	-13,954.60
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable (A/R)	-600.00
Accounts Payable (A/P)	0.00
21000 CBOLO MasterCard -8027	785.94
21200 Kroger-DS1634 CLC	567.75
22000 Payroll Liabilities	81.51
22300 Payroll Liabilities:Federal Taxes (941/944)	-933.65
22400 Payroll Liabilities:MO Income Tax	-788.00
22500 Payroll Liabilities:MO Unemployment Tax	-174.98
Direct Deposit Payable	0.00
Payroll Liabilities:Ascensus	970.00
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-91.43</b>
<b>Net cash provided by operating activities</b>	<b>\$ -14,046.03</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -14,046.03</b>
Cash at beginning of period	283,652.19
<b>CASH AT END OF PERIOD</b>	<b>\$269,606.16</b>

# CHILDREN'S LEARNING CENTER

## Statement of Cash Flows

February 2025

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	-10,029.12
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable (A/R)	600.00
Accounts Payable (A/P)	-3,962.58
21000 CBOLO MasterCard -8027	1,084.95
21200 Kroger-DS1634 CLC	-1,473.38
22300 Payroll Liabilities:Federal Taxes (941/944)	0.00
22400 Payroll Liabilities:MO Income Tax	0.00
22500 Payroll Liabilities:MO Unemployment Tax	0.00
Direct Deposit Payable	0.00
Payroll Liabilities:Ascensus	570.00
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-3,181.01</b>
<b>Net cash provided by operating activities</b>	<b>\$ -13,210.13</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -13,210.13</b>
Cash at beginning of period	270,969.11
<b>CASH AT END OF PERIOD</b>	<b>\$257,758.98</b>

# CHILDREN'S LEARNING CENTER

## Statement of Financial Position

As of March 28, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
11000 CBOLO Checking	269,606.16
<b>Total Bank Accounts</b>	<b>\$269,606.16</b>
Accounts Receivable	
Accounts Receivable (A/R)	720.00
<b>Total Accounts Receivable</b>	<b>\$720.00</b>
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
<b>Total Repayment</b>	<b>-1,000.00</b>
<b>Total Other Current Assets</b>	<b>\$7,207.27</b>
<b>Total Current Assets</b>	<b>\$277,533.43</b>
<b>TOTAL ASSETS</b>	<b>\$277,533.43</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Credit Cards	
21000 CBOLO MasterCard -8027	343.33
21200 Kroger-DS1634 CLC	1,062.56
<b>Total Credit Cards</b>	<b>\$1,405.89</b>
Other Current Liabilities	
22000 Payroll Liabilities	81.51
22100 Anthem	2,191.63
22200 Childcare Tuition	3,141.44
22300 Federal Taxes (941/944)	-8,320.79
22400 MO Income Tax	-3,070.48
22500 MO Unemployment Tax	-1,140.82
22600 Primevest Financial	448.19
Aflac	8,859.15
Alera	9,354.60
Ascensus	18,775.00
Globe Life - After Tax	147.81
Globe Life - After Tax Life Insurance Children	157.08
Globe Life Accidental Insurance - Pre-Tax Insurance	903.09

	TOTAL
Globe Life After Tax	113.52
Health Care (United HealthCare)	821.87
US Department of Education	1,115.65
<b>Total 22000 Payroll Liabilities</b>	<b>33,578.45</b>
Direct Deposit Payable	-50.00
<b>Total Other Current Liabilities</b>	<b>\$33,528.45</b>
<b>Total Current Liabilities</b>	<b>\$34,934.34</b>
<b>Total Liabilities</b>	<b>\$34,934.34</b>
Equity	
30000 Opening Balance Equity	13,816.12
Retained Earnings	242,737.57
Net Revenue	-13,954.60
<b>Total Equity</b>	<b>\$242,599.09</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$277,533.43</b>

# CHILDREN'S LEARNING CENTER

## A/P Aging Summary

As of March 28, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
TOTAL						<b>\$0.00</b>

# CHILDREN'S LEARNING CENTER

## A/P Aging Summary

As of February 28, 2025

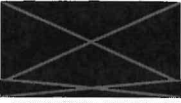
	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
TOTAL						<b>\$0.00</b>



# CHILDREN'S LEARNING CENTER

## A/R Aging Summary


As of March 28, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
				480.00		\$480.00
		-360.00				\$ -360.00
				600.00		\$600.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$ -360.00</b>	<b>\$0.00</b>	<b>\$1,080.00</b>	<b>\$0.00</b>	<b>\$720.00</b>

# CHILDREN'S LEARNING CENTER

## A/R Aging Summary

As of February 28, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
		-600.00				\$ -600.00
			480.00			\$480.00
		-360.00				\$ -360.00
			600.00			\$600.00
	-600.00					\$ -600.00
<b>TOTAL</b>	<b>\$ -600.00</b>	<b>\$ -960.00</b>	<b>\$1,080.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -480.00</b>

# **2024 Agency Performance Measures**

**2024 Agency Performance Measures**

	Description	1st Qtr 2024	2nd Qtr 2024	3rd Qtr 2024	4th Qtr 2024	YTD	Agency YTD Goal	Goal Met?
<b>Agency Performance</b>	Monthly Reports Completed on Time	97.5%	97.5%	100.0%	100.0%	<b>98.7%</b>	<b>95%</b>	<b>Yes</b>
	Quarterly Reports Completed on Time	98.9%	99.2%	98.4%	100.0%	<b>99.1%</b>	<b>95%</b>	<b>Yes</b>
	New Clients Contacted by Their SC within 5 Business Days of Eligibility Determination	100.0%	100.0%	100.0%	100.0%	<b>100.0%</b>	<b>100%</b>	<b>Yes</b>
	New Clients' ISP Meeting is Held within 30 Days of Eligibility Determination	100.0%	100.0%	100.0%	100.0%	<b>100.0%</b>	<b>100%</b>	<b>Yes</b>
	ISPs Sent to RSRO 21 Days Prior to Implementation	37.9%	68.6%	75.0%	74.1%	<b>64.9%</b>	<b>95%</b>	<b>No</b>
	Annual ISP Completed by Effective Date	93.1%	95.7%	92.9%	100.0%	<b>95.8%</b>	<b>95%</b>	<b>Yes</b>
	ISPs Submitted Through QA Process Passed	69.0%	68.7%	62.4%	60.6%	<b>64.4%</b>	<b>70%</b>	<b>No</b>
Agency Average SC Billable Time vs. Time Worked	78.5%	74.2%	69.4%	82.9%	<b>75.6%</b>	<b>80%</b>	<b>No</b>	
<b>Client Surveys</b>	Response Rates for Client/Guardian Satisfaction Surveys	34.5%	28.6%	35.7%	27.2%	<b>30.9%</b>	<b>30%</b>	<b>Yes</b>
	My SC Made a Difference in My Life	85.0%	70.0%	85.0%	86.4%	<b>81.7%</b>	<b>80%</b>	<b>Yes</b>
	I Received Information About Exploitation, Personal Protection, and Risk Reduction	95.0%	95.0%	95.0%	100.0%	<b>96.3%</b>	<b>100%</b>	<b>No</b>
	My SC was Available When Needed	95.0%	85.0%	90.0%	100.0%	<b>92.7%</b>	<b>90%</b>	<b>Yes</b>
	My SC Saw Me Frequently Enough	100.0%	90.0%	70.0%	95.5%	<b>89.0%</b>	<b>90%</b>	<b>No</b>
	I am Satisfied with Services Provided by My SC & CCDDR Staff	95.0%	95.0%	85.0%	100.0%	<b>93.9%</b>	<b>90%</b>	<b>Yes</b>
<b>Review</b>	I Contributed to the Development of My ISP	95.0%	95.0%	85.0%	100.0%	<b>93.9%</b>	<b>100%</b>	<b>No</b>
	CCDDR will Review Policies, Plans, Manuals, etc. Annually	30.7%	59.1%	78.7%	100.0%	<b>100.0%</b>	<b>100%</b>	<b>Yes</b>

# **2024 Performance Improvement Plan**



Performance Improvement Plan

FY 2024

## Assessments, Analysis, Outcomes, and Action Steps

### *Clients/Clients' Families*

CCDDR completed three macro–Community Health Inclusion Index (CHII) assessments in 2022 as a sub awardee of a preventative health care grant awarded by the Centers for Disease Control to the University of Missouri Kansas City, Institute for Human Development. The macro CHIIs were administered for Camden County, the City of Camdenton, and the City of Osage Beach. All three macro-CHII assessments identified the following needs:

- Ensure trained transit facilities staff in providing proper services to individuals with disabilities
- Increase alternative transit services (paratransit services) for individuals with disabilities
- Develop affordable transit options
- Incorporate principles of universal design, accessible residential units, and Public Rights-of-Way Access Guidelines (PROWAG) in planning and development
- Design and implement disability awareness training on accessibility equipment, service animals, evacuation procedures, safe loading, etc.
- Develop incentives and informational resources for healthy food retailers and convenience stores
- Collaborate with state and local governments to develop policies to provide grants, loan programs, and tax incentives to outdoor recreation programs to improve the accessibility of the built environment
- Maintain and repair paths consistently
- Proactive steps for public meetings and forums to be more inclusive and accessible
- Recruit individuals with disabilities, disability specialists, organizations, and cultural brokers for outreach
- Implement safe routes to school (SRTS)
- Targeted and all-encompassing disability awareness training
- Develop accessible paths of travel and educated community leaders for proper maintenance

CCDDR continues its education and outreach activities to address the needs within each of the targeted communities. CCDDR continues to work diligently with community stakeholders to communicate the concerns of accessibility to local businesses, local parks, and other local facilities. While there is no definite resolution date projected, CCDDR will advocate strongly with local business leaders/owners, elected officials, and the public to encourage acceptable modifications to existing buildings or the development of new buildings.

In 2021, CCDDR administered three categorized client's needs assessments. Support Coordinators were provided questions related to all clients on their caseloads based on the following criteria:

- Adult clients receiving supports via Individualized Supported Living (ISL), Group Home, and Shared Living services
- Adult clients not receiving supports via ISL, Group Home, and Shared Living services
- Minor clients

The results of the CHII and clients' needs assessments reaffirmed the need for CCDDR to continue focusing on developing/increasing competitive integrated employment opportunities, transportation service opportunities, access to affordable housing opportunities, support service availability/utilization, community education programs, and community collaborations/partnerships. The results also predicated CCDDR's focus on community engagement activities and were the basis for CCDDR's development of the 2023 to 2025 Strategic Plan. CCDDR management continues to actively work towards expanding its community engagement activities to remove barriers and increase opportunities for CCDDR clients.

### *Employees*

From 2020 to 2024, CCDDR experienced workforce shortages and higher than normal turnover rates in the Support Coordination team (see Appendix A). Turnover in the Support Coordination team from 2020 to 2024 was 230%. Other similar employers and service providers statewide and nationwide were experiencing the same issues with employee retention and hiring. To help determine current employee desires/needs and to remain

competitive with other similar employers, CCDDR has distributed several surveys to all employees and several surveys to Support Coordinators only since 2020. The results of the surveys and a considerable number of all staff and individual staff discussions have largely reflected employees were satisfied with CCDDR’s benefits, and employees appreciated CCDDR’s efforts to improve benefit programs, pay scales, and advancement opportunities.

To remain competitive with other similar employers, improve employee retention, and improve applicant attraction, CCDDR increased the Support Coordinator’s minimum starting wage in 2022. The Support Coordination team’s base wage pool was also increased by a collective average of 13% to mitigate wage compression. Support Coordination team supervisors and other specific Support Coordination support staff also received a collective average 4% increase in pay. Although CCDDR still experienced a high Support Coordination turnover rate in 2023 and the first half of 2024, the increase in new Support Coordinator starting pay has attracted more qualified applicants. By the second half of 2024, CCDDR’s Support Coordination team was fully staffed and began to stabilize.

**Agency Outcome Measurements, Performance Indicators, and Performance Improvement Plans**

**2024 Agency Performance Measures Summary**

	Description	1st Qtr 2024	2nd Qtr 2024	3rd Qtr 2024	4th Qtr 2024	YTD	Agency YTD Goal	Goal Met?
Agency Performance	1. Monthly Reports Completed on Time	97.5%	97.5%	100.0%	100.0%	98.7%	95%	Yes
	2. Quarterly Reports Completed on Time	98.9%	99.2%	98.4%	100.0%	99.1%	95%	Yes
	3. New Clients Contacted by Their SC within 5 Business Days of Eligibility Determination	100.0%	100.0%	100.0%	100.0%	100.0%	100%	Yes
	4. New Clients' ISP Meeting is Held within 30 Days of Eligibility Determination	100.0%	100.0%	100.0%	100.0%	100.0%	100%	Yes
	5. ISPs Sent to RSRO 21 Days Prior to Implementation	37.9%	68.6%	75.0%	74.1%	64.9%	95%	No
	6. Annual ISP Completed by Effective Date	93.1%	95.7%	92.9%	100.0%	95.8%	95%	Yes
	7. ISPs Submitted Through QA Process Passed	69.0%	68.7%	62.4%	60.6%	64.4%	70%	No
	8. Agency Average SC Billable Time vs. Time Worked	78.5%	74.2%	69.4%	82.9%	75.6%	80%	No
Client Surveys	9. Response Rates for Client/Guardian Satisfaction Surveys	34.5%	28.6%	35.7%	27.2%	30.9%	30%	Yes
	10. My SC Made a Difference in My Life	85.0%	70.0%	85.0%	86.4%	81.7%	80%	Yes
	11. I Received Information About Exploitation, Personal Protection, and Risk Reduction	95.0%	95.0%	95.0%	100.0%	96.3%	100%	No
	12. My SC was Available When Needed	95.0%	85.0%	90.0%	100.0%	92.7%	90%	Yes
	13. My SC Saw Me Frequently Enough	100.0%	90.0%	70.0%	95.5%	89.0%	90%	No
	14. I am Satisfied with Services Provided by My SC & CCDDR Staff	95.0%	95.0%	85.0%	100.0%	93.9%	90%	Yes
	15. I Contributed to the Development of My ISP	95.0%	95.0%	85.0%	100.0%	93.9%	100%	No
Review	16. CCDDR will Review Policies, Plans, Manuals, etc. Annually	30.7%	59.1%	78.7%	100.0%	100.0%	100%	Yes

The Client/Guardian satisfaction survey response rate (Measurement number 9) for 2024 was 30.9%. Annual survey response rates had consistently dropped since 2020 but began rebounding after the COVID-19 pandemic ended, which is when in-person visits began resuming more regularly. CCDDR has taken measures to reestablish more in-person interactions with its clients and their families since the beginning of 2023, and the increase in the response rates reflect those efforts. CCDDR has also taken additional measures by reaching out to clients/guardians to ensure they realize how important the surveys are for CCDDR service expectations and management. The increase in survey response rates over the past two years reflect CCDDR’s efforts.

Measurement numbers 10 to 15 are based on responses from client/guardian surveys. Extra attention has been paid to ensure these outcomes improve and/or remain steady. Because the survey responses can be influenced by many factors outside of CCDDR’s control, CCDDR management believes there are currently no areas of immediate concern. Opinions, attitudes, emotions, recollections, and environmental influences are good examples of potential factors that would influence people’s responses. Please note that Support Coordinators ensure signatures are obtained at initial (new client) and annual Individual Support Plan (ISP) meetings acknowledging the receipt of information on abuse, neglect,



and exploitation (Measurement number 11). Please also note that many clients and client families recognized the high turnover rate in Support Coordinators; however, there were no grievances filed. Although there were some frustrations expressed in conversations with management, clients and client families recognized and acknowledged that CCDDR has been subjected to the same current state of the workforce as other social service agencies and employers. Measurement numbers 1 to 8 are based upon agency efficiency, productivity, and operational effectiveness. Although these Performance Measures were affected due to the high number of new or less experienced Support Coordinators, there are still concerns with measurements 5, 7, and 8; however, there were notable improvements in measurements 5 and 8 in the fourth quarter of 2024 compared to the first quarter of 2024. A performance improvement plan was implemented in 2023 and was ongoing in 2024. The performance improvement plan addresses the quality and timely submission of ISPs as well as addressing the high Support Coordinator turnover rate and maintaining Support Coordination team stability. This performance improvement plan affects multiple areas of operations and is not wholly identified in any singular document; however, it is memorialized in adopted procedures, policies, management plans, and internal memorandums. Specific components of the performance improvement plan were implemented to ensure CCDDR Targeted Case Management (TCM) services adhere to required report completion timelines as well as acknowledge ISP content and quality requirements, including periodic modifications to the ISP template and quality assurance process. These modifications included organizational structure and personnel changes to ensure CCDDR's obligations and DMH regulatory compliance are achieved. The performance improvement plan includes the following:

- Enhanced employment postings on Indeed.com, which includes paid access to the most qualified applicants
- Realignment of leadership and the quality assurance structure as well as enhanced training for Support Coordinators
- Where needed, individual staff performance improvement plans were implemented and documented with timelines, expectations, and remedies clearly identified
- Improved management auditing protocol was implemented, including more frequent log note, quality process, time management, and data/database integrity reviews
- Improved tools for supervisors to monitor Support Coordinator activity and timeline objectives

For measurement numbers 1 to 8, any change of 5% or more is considered "significant". Measurement numbers 1 and 2 slightly increased in 2024 compared to 2023 (1.3% and 0.2%, respectively), while measurement numbers 3 and 4 saw increases to 100% (2.2% for both). There were significant increases in measurements 5 (9.1%), 6 (8.5%), and 8 (11.9%) in 2024 compared to 2023. The only decrease was in measurement number 7 (1.6%).

The performance improvement plan progress is reviewed by the Executive Director no less than quarterly and additional standards to improve overall agency performance are reviewed and adopted as needed. CCDDR's management team reviews and discusses Performance Measures no less than quarterly, but usually monthly, to ensure remedies are followed through and objectives are being met accordingly. Staff support, staff training, and additional resources are being provided on a continual basis to ensure individual performance improvement plans are implemented successfully.

While many factors affecting overall TCM service performance measures are within CCDDR's control, there are also many factors which are outside CCDDR's ability to control. CCDDR relies heavily on communications with and the cooperation of clients/guardians and providers to meet its TCM service reporting deadlines and obligations. It is often difficult to complete necessary tasks if clients/guardians and/or providers are not responsive. In 2020 and 2021, stringent COVID-19 pandemic protocols did make it challenging in many instances for Support Coordinators to share documents and communicate with clients, clients' families, guardians, and providers. The protocols required a heavy reliance on internet-based document sharing and communications, which were often difficult for clients, clients' families, guardians, and providers to access due to limited resources, restrictive service options, and constrained service availability. In 2022, COVID-19 restrictions started to ease, and support monitoring began to shift back towards pre-pandemic protocols. In 2023, CCDDR resumed full pre-pandemic protocols and support monitoring. The unintended and unexpected benefit is that many clients, clients' families, guardians, and providers are now more familiar with and more comfortable using internet-based document sharing and communications because of the informational sharing and support monitoring protocols implemented throughout COVID-19 pandemic.

CCDDR remained financially stable in 2024. The agency has been able to accommodate significant wage increases for TCM program staff and has been able to maintain competitive compensation and benefits packages. The salary study conducted in 2022 shows CCDDR is well-situated compared to other agencies of similar size providing the same or similar services. Recent workforce challenges and the rapidly rising costs of living will likely require CCDDR to continually commit more resources to employee recruitment and retention strategies. Operational support funding, service provider contracts, and CCDDR-sponsored program funding have also remained stable; however, it is very likely CCDDR's financial resources will become more strained. There are concerns that continued efforts by lawmakers to reduce or eliminate various components of real property and/or personal property taxes will reduce SB 40 tax revenues needed to sustain local support services and programs. It has also been ten years since there was an increase in the TCM fee-for-service rate. If SB 40 tax revenues are reduced or become stagnant and there is no significant increase in the TCM fee-for-service rate in the immediate future, other sources of revenue may need to be sought to offset the rising costs or significant cuts in SB 40 Tax and Services program expenses will need to be made.

### **Management Plans – Progress Reports**

#### **Accessibility Plan Progress Report Period: FY 2024**

##### **Facility Needs:**

CCDDR's Camdenton office has an accessible entrance through the main lobby; however, the employee-only entrance on the side of the building does not have an accessible sidewalk leading to the door. In 2024, plans were discussed to construct an accessible sidewalk to the employee-only entrance; however, completion of this project will be postponed until after the Keystone renovation is completed. The Request for Proposals for Architectural and Construction Administrative Services for the Keystone commercial building renovations was awarded to Columbia Associates in December 2022, and the contract with Columbia Associates began in January 2023. Concept designs were submitted in July 2023, and the Board of Directors chose the best concept based on budgetary restrictions. The renovations will include multiple accessible entrances and parking spaces upon project completion. The Keystone renovations are scheduled to be completed in April 2025.

##### **Community Needs:**

CCDDR completed three macro-Community Health Inclusion Index (CHII) assessments in 2022 as a sub awardee of a preventative health care grant awarded by the Centers for Disease Control (CDC) to the University of Missouri Kansas City, Institute for Human Development (UMKC-IHD). The macro CHII's were administered for Camden County, the City of Camdenton, and the City of Osage Beach. All three macro-CHII assessments identified the following needs:

- Ensure trained transit facilities staff in providing proper services to individuals with disabilities
- Increase alternative transit services (paratransit services) for individuals with disabilities
- Develop affordable transit options
- Incorporate principles of universal design, accessible residential units, and Public Rights-of-Way Access Guidelines (PROWAG) in planning and development
- Design and implement disability awareness training on accessibility equipment, service animals, evacuation procedures, safe loading, etc.
- Develop incentives and informational resources for healthy food retailers and convenience stores
- Collaborate with state and local governments to develop policies to provide grants, loan programs, and tax incentives to outdoor recreation programs to improve the accessibility of the built environment
- Maintain and repair paths consistently
- Proactive steps for public meetings and forums to be more inclusive and accessible
- Recruit individuals with disabilities, disability specialists, organizations, and cultural brokers for outreach
- Implement safe routes to school (SRTS)
- Targeted and all-encompassing disability awareness training
- Develop accessible paths of travel and educated community leaders for proper maintenance

In February 2023, CCDDR was awarded a subgrant from UMKC-IHD through the CDC preventative health care grant to create a mobility coordination program. Three employees received Mobility Management training through the National Center for Mobility Management (NCMM), and CCDDR's Mobility Coordination Initiative was launched in January 2024. Also in December 2023, CCDDR received the NCMM Community Mobility Design Challenge grant and began working on potential solution concepts to improve and increase transportation options in communities. The NCMM grant activities concluded in April 2024. The Community Mobility Design Challenge grant was the first of three stages of grants possible in the NCMM grant series. The CCDDR grant team's concept was not selected to move forward; therefore, CCDDR will not be eligible for the pilot program grant of up to \$75,000 to launch its final solution concept in 2025.

CCDDR's research during the CDC/UMHC-IHD grant and NCMM grant activities reaffirmed the need for CCDDR to continue focusing on developing/increasing competitive integrated employment opportunities, transportation service opportunities, access to affordable housing opportunities, support service availability/utilization, community education programs, and community collaborations/partnerships in the future. CCDDR management continues to actively work towards expanding its community engagement activities to remove barriers and increase opportunities for CCDDR clients, which is identified in CCDDR's 2023 to 2025 Strategic.

CCDDR continues its education and outreach activities to address the needs within communities. CCDDR continues to work diligently with community stakeholders to communicate the concerns of accessibility to local employers, healthcare providers, businesses, parks, and other facilities. While there is no definite resolution date projected, CCDDR will advocate strongly with local business leaders/owners, elected officials, and the public to encourage acceptable modifications to existing buildings or the development of new buildings.

### **Risk Management Plan Progress Report Period: FY 2024**

#### Overview

Below is a general overview of the reporting period:

- Monetary damages/losses: \$0
- Employee At-Fault Vehicle Accidents: 0
- Potential damages/near-misses: 0
- Workers Compensation Claims: 0
- Infractions Resulting in Involuntary Termination: 0
- Governmental investigations: 0
- Legal action taken against Board/agency: 0

There were no monetary damages or losses during the year, employee at-fault vehicle accidents, potential damages/near misses, or Workers Compensation claims. There were no CCDDR employees terminated involuntarily, and all terminations were employee-initiated and voluntary. There were no governmental investigations and no legal actions taken against the Board/agency.

#### Proactive Measures Taken

CCDDR maintains its building/premise/asset/content insurance coverages for the Camdenton and Keystone properties. CCDDR maintains its coverages to protect against the loss of or damages to property/assets. All other general liability, professional liability, cyber liability, Workers Compensation, and Directors and Officers insurance coverages are also maintained to protect the Board, staff, clients, and public against loss due to injury and other incidents. CCDDR maintains its fidelity coverage to ensure complete coverage of annual revenues received and controlled by the Board of Directors, which includes administrative employees and Board members. CCDDR maintains its motor vehicle coverage to include employees' use of vehicles not owned by CCDDR while conducting CCDDR business (non-owned vehicle coverage – CCDDR does not currently have any owned vehicles). This provides additional protection in the event an employee has an at-fault accident when driving while conducting CCDDR business. CCDDR utilizes the services of an insurance broker

group, Assured Partners, to continually review changes in the laws and insurance guidelines so CCDDR maintains appropriate coverage and risk mitigation. Assured Partners reviews CCDDR insurance-related matters and its operational activities on a continuous basis to ensure appropriate coverages are in place.

CCDDR's legal counsel is an attorney firm, Bryan Cave Leighton Paisner (BCLP). The Executive Director maintains continuous communications with BCLP and continually seeks counsel regarding potential risk mitigation. This includes, but is not limited to, reviews of policies, contracts, manuals, and plans.

CCDDR has also recently reaffirmed and strengthened Quality Assurance protocols, reviews, and strategies to ensure operational activities are maximized with the greatest quality, accuracy, efficiency, productivity, and any risk prevention/mitigation as possible.

### **Technology Plan Progress Report Period: FY 2024**

CCDDR has purchased additional laptop computers in the event an employee-assigned laptop becomes inoperable. There are no stationary computers currently utilized. All laptops connect to a docking station in the offices and are easily disconnected so they can be used remotely. Multifunction devices (printer/scanner/fax) are available at each employee workstation, which can also be relocated and used remotely if necessary, and mobile Internet "hot spots" are available so employees can use remotely in locations where Internet connectivity is unavailable or challenging. Employees "check-out" these hot spots and return them to the office when no longer needed. Currently, CCDDR has six "hot spots".

CCDDR no longer utilizes an on-site server. CCDDR's data is now stored on web-based data storage systems (aka "cloud"). CCDDR currently utilizes Office 365, which accommodates CCDDR's email and internal data storage. Office 365 has separate storage options, capacities, and sections, depending on the information being stored. Access to data is based on designated levels of employee security and access. Permanent client files are stored in SharePoint with restricted access, while other sections of SharePoint contain working folders and files for employee use. QuickBooks is utilized for agency accounting purposes and SetWorks is utilized for TCM services and client information pertaining to services provided and received as well as serving as the billing software for Medicaid claims. SetWorks also syncs with the state client database on a regular basis to ensure data integrity and verification. CCDDR also utilizes WebEx, Zoom, and Microsoft Teams to accommodate virtual meetings when appropriate.

CCDDR also utilizes a third-party data back-up system. This system was procured to eliminate the loss of data/records or misfiling of data/records in Office 365 and has already shown to be beneficial in retrieving data/records and emails with limited or no interruption in normal operational activities.

CCDDR currently utilizes SumnerOne to be its information technology manager and consultant. SumnerOne continually modernizes CCDDR's technology solutions and provides CCDDR with maintenance software necessary to maintain efficient operations. SumnerOne is also responsible for systems security, updates, and other ongoing hardware maintenance, which can predominantly be done remotely if the devices are connected to the Internet. CCDDR has provided cyber security training through its cyber security insurance carrier and will continue do so in the future in collaboration with SumnerOne. All employees have completed the cyber security training, and new employees will complete the training after their hire date. The contract with SumnerOne expired in 2024. A Request for Proposals was published, and SumnerOne was selected to continue providing CCDDR's information technology manager and consultant.

There have been sporadic instances when employees report suspicious activity. Employees followed the appropriate protocol by disconnecting from the internet, shutting off the laptop, and immediately reporting the suspicious activity. SumnerOne investigated all suspicious activity and confirmed there were no CCDDR files or data affected or compromised. Suspicious activity reported in 2024 was determined to be either hardware or software issues only. A Cybersecurity Incident Response Plan was developed and adopted by the Board of Directors in 2024.

CCDDR continually updates and improves its website so that it is more “attractive”, user-friendly, and ADA compliant. CCDDR utilizes a website designer/developer/manager for its website. CCDDR also continues to maintain a Facebook page and plans on expanding its community outreach efforts to other social media platforms in hopes of promoting programs, events, and public awareness. Progress is expected to continue beyond 2024.

CCDDR’s records are now predominantly stored in digital format and digitally transferrable. Only required paper copies will be kept in storage, and client information is expected to be communicated digitally as much as possible and practical. As with all technology-based systems, components become outdated and replaced with newer, more efficient systems. CCDDR will continue to consult with its I.T. management contractor to ensure outdated components and technology are updated appropriately. CCDDR will continually upgrade its systems as necessary and practical.

### **Cultural Competency and Diversity Plan Progress Report Period: FY 2024**

CCDDR’s objectives are:

**Goal:** Ensure each Support/Service Plan and assessment used clearly spells out accurate cultural information and any needs or areas to be addressed.

**Action:** Before each Annual Plan Conference is held, the Support Coordinator will thoroughly review each Support/Service Plan and assessment for accuracy and any missing information. Additionally, the Support Coordinator should identify any needs to be addressed during the conference for appropriate support/service planning.

**Timeframe:** For each individual, completion of their assessments and Support/Service Plan narrative/goals are implemented out of the Annual Plan Conference. Success will be noted upon both guardian and/or individual approval of the final Support/Service Plan.

**Progress:** *Support Coordinators review each ISP regularly and as needed, but no less than annually, and identify needs to be addressed, which are then shared and approved by clients/guardians. During this process, missing or inaccurate information is identified, updated, and recognized.*

**Goal:** On an annual basis, update the characteristics of individuals served on an organizational basis for strategic planning purposes.

**Action:** Update this document as needed in preparation of each Strategic Plan period.

**Timeframe:** Review each year.

**Progress:** *Characteristics of clients and the organizational development are reviewed and analyzed regularly, but no less than annually, to accommodate the changing needs and expectations. The Administrative Team and Board of Directors ensure the Strategic Plan acknowledges and represents the agency’s clients, clients’ needs, and clients’ expectations, as well as ensuring the agency’s fiduciary obligations to the public are met.*

**Goal:** Provide web-based or in-person employee training sessions on cultural competency upon employment with CCDDR.

**Action:** New employees will receive the training after their initial start date, and ongoing training to all employees may be administered if deemed necessary.

**Timeframe:** Documentation for each new employee training will be recorded in the new employee’s personnel training file showing they have completed the training session on cultural competency. Cultural competency training materials will be reviewed annually for relevance and updated as deemed

necessary. If training materials are updated, training to all employees will be readministered, and employees' personnel training files will reflect the ongoing training.

**Progress:** *In 2023, CCDDR identified a training module within Relias, and all employees received the training at a team meeting in 2023. New employees have and will continue to receive training as well within the first 30 days after being hired. There have been no updates needed for the current training.*

#### **Agency Disaster and Pandemic Plan Progress Report Period: FY 2024**

Thankfully, CCDDR has not experienced any catastrophic incidences due to storms, floods, tornadoes, or other events similar in nature. However, the recent COVID-19 pandemic has created a heightened awareness of biologically related emergencies and situations. CCDDR modified its Agency Disaster Plan and renamed it the Agency Disaster and Pandemic Plan in 2020 to recognize these biologically related emergencies and situations. CCDDR identified the Administrative Team as the team of employees who will monitor any related guidance the U.S. Centers for Disease Control and Prevention, Missouri Division of Developmental Disabilities, Missouri Department of Health and Senior Services, Camden County Health Department, and other local, state, or federal agencies continue to make available.

#### **2023-2025 Strategic Plan Goals Progress Report Period: FY 2024**

##### *Service Delivery and Community Engagement*

CCDDR will provide model supports for individuals with intellectual and developmental disabilities and their families, either directly or through partnerships with or referrals to other service providers in the following areas:

- Community employment opportunities
- Affordable housing opportunities
- Recreation, leisure, and other community inclusion activities
- Family and community support and education
- Transportation
- Children direct support services
- Adult direct support services

##### Community Employment Opportunities

- CCDDR will collaborate with community employment support providers in order to establish a comprehensive community employment network
- CCDDR will collaborate and partner with local businesses to recruit and hire individuals with intellectual and developmental disabilities
- CCDDR will engage with its clients and their families to ensure career goals are recognized and career path choices are respected

##### Progress

***CCDDR has successfully facilitated the increase in the number of employment support providers in the past, providing more choices to CCDDR clients and expanding competitive integrated employment support opportunities. Through collaborations with Vocational Rehabilitation (VR) and other employment support providers, CCDDR provides a vast network of resources to ensure its clients can seek and obtain competitive integrated employment. Many of the employment support providers have established working relationships and job placement programs with local employers. CCDDR also participates in the annual Transition Fair in collaboration with State Fair Community College, and regularly engages with local employers through VR projects, various school-sponsored employment programs, civic organization meetings, and community engagement activities. However, continued lack of transportation options and many clients'/families' perception that they will lose benefits has stymied progress towards increasing***

***competitive integrated employment and efforts to expand employment support services. CCDDR does have two employees who are trained to provide benefits analysis and will be training another employee in 2024. CCDDR also trained select employees on mobility management practices in 2023 as well as established a new volunteer driver program in partnership with New Growth Transit (NGT), which was launched in Camden County in 2024.***

***Goal Met in 2024: No, but making significant progress***

#### Affordable Housing Opportunities

- CCDDR will continue to seek collaborations with community stakeholders to provide a healthy inventory of safe, decent, sanitary, accessible, and affordable housing from which individuals can choose; and continue to assist with individuals' transition to independence within the community
- CCDDR will continue to seek additional funding sources to support and sustain efforts to establish permanent housing for clients and their families and will continue to educate the community on how important permanent housing is in community inclusion and participation

#### Progress

***CCDDR suspended its Housing Voucher Program (HVP) at the end of 2022. The lack of affordable housing options; an ongoing need to develop new, accessible, and affordable housing options in the area; and increases in costs associated with other local legacy support programs/services funded through the SB 40 tax funding required a CCDDR to suspend its HVP indefinitely. The SB 40 tax funding has not been able to sustain growth to offset recent inflationary factors affecting costs for legacy programs. CCDDR will continue to assist clients needing temporary or transitional housing assistance to prevent homelessness by collaborating with other community resource agencies. CCDDR has a strong relationship with the Lake Area Community Development Corporation (LACDC) and continues to collaborate with the LACDC to explore opportunities for new affordable, accessible, Universal Design Concept-based housing units. Efforts to provide access to affordable, accessible housing opportunities have increased due to the current affordable, accessible housing crisis in the Lake of the Ozarks region. Current housing costs have increased significantly and will present challenges to securing affordable, accessible housing in 2024 and beyond. Through CCDDR's partnership with the LACDC, one CCDDR client was able to purchase a home through the United States Department of Agriculture home purchase assistance program since 2023. Other USDA programs are currently utilized by the LACDC, and those programs show great promise in assisting CCDDR clients in obtaining affordable, accessible Universal Design Concept-based housing. The LACDC is also working towards the creation of a Participating Jurisdiction (PJ) Consortium. CCDDR is spearheading the PJ Consortium creation efforts. A PJ Consortium will guarantee HOME Investment Partnership Program (HOME) funds will be allocated to the PJ Consortium annually. HOME funded housing units are specifically designated to assist low- and very low-income individuals and families.***

***Goal Met in 2024: No, but making significant progress***

#### Recreation, Leisure, and Other Community Inclusion Activities

- CCDDR will seek sponsorship and/or co-sponsorship in recreational and leisure activities for its clients to promote and enhance community inclusion
- CCDDR will partner with other non-profit agencies, community businesses, schools, and direct support providers in order for its clients to participate in scheduled community activities

#### Progress

***CCDDR has secured reservations/attendance and procured transportation services to transport clients to and from community activities in the past, including regional car racing events, advocacy meetings, carnivals, educational seminars, community-sponsored park activities/events, and many other local recreation and leisure activities. However, a sluggish recovery from the COVID-19 pandemic and lack of transportation options have reduced participation at in-person community activities, and access to virtual events have been limited for various reasons,***

*including limited access to broadband services/technology resources. In 2023, CCDDR secured a sub grant through the Centers for Disease Control and Prevention (CDC) via the University of Missouri Kansas City – Institute for Human Development (UMKC-IHD) to create a mobility coordination program. The grant paid for mobility management training, and CCDDR launched its Mobility Coordination Initiative in January 2024. In partnership with NGT, CCDDR also helped to successfully establish a new volunteer driver program in Camden County. NGT offers the volunteer driver program free of charge to anyone who needs a ride to and from destinations. This program was fully implemented in Spring 2024 and promises to be beneficial to CCDDR clients.*

**Goal Met in 2024: No, but making significant progress**

#### Family and Community Support and Education

- The internal operating structure will be enhanced to increase available time to support individuals and their families as well as maximize efficiencies in using the organization’s resources
- Client and community needs will be reviewed and assessed to identify gaps or opportunities for shifts in service delivery
- National, state, and local trends and model practice information will be reviewed and assessed to identify gaps or opportunities for shifts in service delivery
- CCDDR will advocate for, partner with, sponsor, and/or co-sponsor community support organizations designed to create social capital networks for individuals and their families

#### Progress

*CCDDR continually reviews and modifies its resource systems and networks. CCDDR also continually seeks out community resources and establishes collaborations with local agencies and businesses through a comprehensive network. Recently conducted needs assessments have identified various deficiencies in available community resources. CCDDR has historically sponsored education opportunities pertaining to CCDDR-sponsored programs as well as community-wide symposiums and conference opportunities. In 2024, CCDDR continued to solidify its Community Resource Coordination (CRC) program. The goal of CCDDR’s CRC is community resource development and to provide assistive services to CCDDR clients that would normally not be available through Medicaid or other traditional programs. CCDDR has been able to continue to build a strong foundation of community partners and has provided clients, guardians, and their families with additional resources and networking opportunities. CCDDR was able to allocate time and resources normally reserved for other activities to strengthen CCDDR’s research and communications by establishing relationships through less than traditional methods. For example, CCDDR has partnered with NGT to establish a volunteer driver program in Camden County, which launched in 2024 and has partnered with the LACDC to establish additional affordable housing program opportunities.*

**Goal Met in 2024: Yes**

#### Transportation

- CCDDR will utilize public entities, transportation providers, direct support providers, community residents, volunteer networks, and other partnering agencies to assess, develop, and implement additional public transit services for its clients and their families
- CCDDR will seek external funding sources to help expand, implement, and sustain viable and reliable public transit systems

#### Progress

*Currently, CCDDR directly contracts with OATS to provide transportation services to and from the sheltered workshop for its clients. CCDDR had to suspend funding for the Tri-County Deviated Route service in 2023 due to increasing transit operational costs, increasing costs for providers to provide services in other legacy programs*



*funded by CCDDR, and stagnated CCDDR SB 40 tax fund revenues. CCDDR received a grant from the National Center for Mobility Management (NCMM) to develop potential solution concepts for addressing community transportation barriers in December 2023. The NCMM Community Mobility Design Challenge was one of three grants that can provide transportation development opportunities and could eventually fund up to \$75,000 for the implementation of a pilot program. The NCMM Community Mobility Design Challenge grant was completed in April 2024. Unfortunately, CCDDR's Mobility Management and Mobility Coordination Services concept was not selected to move forward to the next grant phase. However, CCDDR actively engaged in the Missouri Transportation Task Force activities, which subsequently launched its Missouri Mobility Management Initiative in July 2024. As a result, MoDOT's Multimodal Division announced its efforts to develop a statewide and regional Mobility Management Program. The goal is for the statewide and regional Mobility Management Program to be launched in July 2026. CCDDR also secured a sub grant in 2023 through the CDC via the UMKC-IHD to create a mobility coordination program. The grant paid for mobility management training, and CCDDR launched its Mobility Coordination Initiative in January 2024. Additionally, CCDDR also successfully collaborated with NGT to establish a new volunteer driver program in Camden County. NGT offers the volunteer driver program free of charge to anyone who needs a ride to and from destinations. This program was fully implemented in Spring 2024 and promises to be beneficial to CCDDR clients.*

**Goal Met in 2024: No, but making significant progress**

#### Children Direct Support Services

- CCDDR will seek out and collaborate with new and existing support providers to establish and expand a local comprehensive network with a diverse array of services and/or supports

#### Progress

*CCDDR was able to establish new and/or renew existing partnerships/collaborations to secure additional children's support service options. These new partnerships/collaborations led to CCDDR Purchase of Services and/or Supports Agreements with local children's support providers, and these partnerships/collaborations will be ongoing in 2025. One partnering/collaborating children's support provider was able to expand its services by successfully increasing its service capacity in 2023. That service provider is currently trying to locate and/or establish additional space to accommodate more CCDDR clients. In 2024, CCDDR also received inquiries from other local children's support providers for establishing Purchase of Services and/or Supports Agreements with CCDDR.*

**Goal Met in 2024: Yes**

#### Adult Direct Support Services

- CCDDR will seek out and collaborate with new and existing support providers to establish and expand a local comprehensive network with a diverse array of services and/or supports

#### Progress

*There is currently a direct support professional hiring and retention crisis in Missouri as well as nationwide, which has only been escalating in recent years. Although rates have been increased in recent years, Missouri's approved support provider service rates have not been adequate to sustain staffing levels needed to keep up with the current demand for services for existing clients, let alone expand into other needed service areas or provide services for new clients. A Wait List for Waiver services was implemented by the Department of Mental Health, Division of Developmental Disabilities, in 2024 due to inadequate state funding appropriations in July 2024. The Wait List may have helped support providers catch up to the current demand for direct support professionals; however, the ongoing demand for direct support professionals may exhaust providers' hiring capacity should the services and supports needed for clients currently on the Wait*

**List be fully funded. Support providers compete with other industries to attract and retain a sustainable work force. Other industries, such as retail and fast-food, are increasing their minimum starting wages to levels reducing support providers' ability to compete. This issue has been compounded by the annual increases in the state's minimum wage and inflationary factors. In State Fiscal Year 2023, most direct support provider service rates were increased to a level to sustain \$15/hour wages for direct support professionals, which has alleviated some hiring and retention issues; however, the direct support professional hiring and retention crisis continues due to ongoing inflationary factors and current workforce demands and expectations. Additional rate increases are still sorely needed. CCDDR's budgetary constraints do not allow CCDDR to provide enough additional funding for local support providers who need supplemental revenues to fill vacant positions and/or expand services.**

**Goal Met in 2024: No**

#### *Administrative*

CCDDR will be a highly visible, well-respected organization that attracts increased numbers of community partners and higher levels of contributions to service and support operations.

Objectives:

- Human Resources
- Community Resource Development

#### Human Resources

- CCDDR will develop a stable, highly qualified, and motivated workforce that actively delivers the organization's mission.
- CCDDR will improve its capacity to attract and retain qualified staff
- All staff will thoroughly understand the meaning of the mission and how their job contributes to achieving it
- CCDDR's professional development program will continue to strengthen and expand administrative, supervisory, support coordination, and new program development capacity
- CCDDR's community resource program will continue to strengthen and expand community partnerships and its clients' social capital

#### Progress

**Employees have been provided modern and necessary tools to assist in client development, client independence, and client choice as well as to increase employee efficiency, effectiveness, and productivity. CCDDR has been able to continue to build a stronger foundation of community partnerships. CCDDR was able to use time and resources normally reserved for face-to-face collaborations to strengthen CCDDR's research and communications by establishing relationships through less than traditional methods, which was an unanticipated positive side effect of the COVID-19 pandemic.**

**From 2020 to 2024, CCDDR experienced workforce shortages and higher than normal turnover rates in the Support Coordination team. Turnover in the Support Coordination team from 2020 to 2024 was 230%. Other similar employers and service providers statewide and nationwide were experiencing the same issues with employee retention and hiring. To help determine current employee desires/needs and to remain competitive with other similar employers, CCDDR has distributed several surveys to all employees and several surveys to Support Coordinators only since 2020. The results of the surveys and a considerable number of all staff and individual staff discussions largely reflected employees were satisfied with CCDDR's benefits, and employees appreciated CCDDR's efforts to improve benefit programs, pay scales, and advancement opportunities.**

**CCDDR increased the Support Coordinator's minimum starting wage and the Support Coordination team's base wage pool in 2022 due to inflationary factors and to enhance employee retention and attraction. Wage**

*compression was avoided, and the existing Support Coordination team's base wage pool increased by a collective average of 13%. Support Coordination team supervisors and other specific support staff also received an average 4% increase in pay. The overall effect temporarily slowed down the Support Coordination team's turnover rate in 2022, and the increase in new Support Coordinator starting pay attracted more applicants. However, CCDDR still experienced higher-than-usual turnover rates in 2023 and 2024 and continues to explore other options to increase stability and retention. CCDDR is researching the possibility of reducing Support Coordinators' work week from 40 to 34.5 hours per week while maintaining their current annual gross wages; however, implementing this idea could only be accomplished once reasonable retention stability is achieved and a substantial increase in the TCM rate is implemented at an appropriately competitive market level.*

*CCDDR has adopted and continues to use an objective and subjective performance-based evaluation system as well as annual cost of living increases based on the Consumer Price Index. Employees can be rewarded for their hard work, meeting Medicaid assurances, and meeting CCDDR's performance goals. Training opportunities have been expanded and employees are encouraged to participate in educational and training webinars when available. A statewide benefits analysis and review was submitted to CCDDR in 2022 by the Missouri Association of County Developmental Disabilities Services (MACDDS), and CCDDR determined its benefit package was either better than or equal to other similar agencies and programs participating in the analysis and review. However, CCDDR has exhausted its financial capabilities to provide increases in starting pay and avoiding wage compression issues from those increases in starting pay, which will impact CCDDR's ability to provide wage increases in 2025 and beyond. The state legislature has not approved a TCM rate increase in a decade; therefore, it is inevitable that wages will become stagnant. CCDDR continues to partner with MACDDS to advocate for appropriate TCM rate increases.*

**Goal Met in 202: No**

#### Community Resource Development

- CCDDR's community resource program will continue to strengthen and expand community partnerships and its clients' social capital
- CCDDR staff and Board members will actively engage in civic, professional, and other non-profit organization activities, meetings, and functions
- CCDDR will use strategic communication to promote community partnerships and new program development
- CCDDR will utilize public service announcements, social media, Web site developments, and community engagement activities to educate the community and promote participation or support for new programs
- CCDDR will expand its presence to include local, statewide, and nationwide participation in stakeholder conversations, new program initiatives, regulatory guidance, and service delivery methods
- CCDDR will increase the number of community partners who are involved in all activities
- CCDDR will expand its awareness and community partnership development program, which will include education, training, response, and recognition
- CCDDR will continue to partner with community agencies, businesses, and individuals, which will enhance existing services and supports and help create new services and supports

#### Progress

*CCDDR employees and Board members have been and continue to remain actively involved in community activities and civic organizations. Employees continue to be participants in various local civic organizations', local not-for-profit agencies', local advocacy organizations', and other similar statewide organizations' activities and collaborations. CCDDR has been able to continue to build a stronger foundation of community partnerships. CCDDR was able to use time and resources normally reserved for other activities to strengthen CCDDR's research and communications by establishing relationships through less than traditional methods. CCDDR has received grants since 2023 that have expanded its community partnerships and community resource development opportunities and will continue to seek*

*out other grants and funding opportunities to further expand other community partnerships and community resource development opportunities.*

*Goal Met in 2024: Yes*

# Appendix A

Category	Employee Count	Notes
Maximum Full-Time All Employees	22	Budget will only Accommodate 21
Maximum Full-Time Support Coordinators	10	Includes Support Coordinator for Non-Medicaid Clients
Maximum Full-Time All Other Employees	12	Budget will only Accommodate 11

Category	Employee Count	Employee Turnover Ratio
Total Employees Hired Since Jan 1, 2020	25	113.64%
Total Support Coordinators Hired Since Jan 1, 2020	23	230.00%
Total All Other Employees Hired Since Jan 1, 2020	2	16.67%

Category	Employee Count	% of Total Hired Since Jan 1, 2020
Total New Hires - All Employees	21	84.00%
Total Rehires - All Employees	4	16.00%
Total New Hires - Support Coordinators Only	20	86.96%
Total Rehires - Support Coordinators Only	3	13.04%
Total New Hires - All Other Employees Only	1	50.00%
Total Rehires - All Other Employees Only	1	50.00%

Category	Employee Count	AVG Length of Service in Years	% of Employee Count
Voluntary Terminations, Involuntary Terminations, Retired - All Employees	23	2.81	100.00%
Voluntary Terminations - All Employees	17	1.35	73.91%
Involuntary Terminations - All Employees	4	4.97	17.39%
Retired - All Employees	2	10.92	8.70%
Voluntary Terminations - Support Coordinators Only	16	1.35	94.12%
Involuntary Terminations - Support Coordinators Only	4	4.97	100.00%
Retired - Support Coordinators Only	0	N/A	0.00%
Voluntary Terminations - All Other Employees Only	1	1.24	5.88%
Involuntary Terminations - All Other Employees Only	0	N/A	0.00%
Retired - All Other Employees Only	2	10.92	100.00%

Category	Employee Count	AVG Length of Service in Years	% of Employee Count
All Current Employees	21	5.13	100.00%
All Current Support Coordinators	10	1.77	47.62%
All Other Employees	11	8.18	52.38%

*Employee turnover data in this report reflects the time period from January 1, 2020 to December 31, 2024*

# Support Coordination Report

February 2025

# Client Caseloads

- Number of Caseloads as of February 28<sup>th</sup>, 2025: 339
- Budgeted Number of Caseloads: 335
- Pending Number of New Intakes: 7
- Medicaid Billable: 79.06%

## Caseload Counts

Heather Becker – 31

Daniel Burrows – 31

Elizabeth Chambers – 34

Robyne Gerstner – 31

Angela Graves – 34

Jamie Merryman – 33

Christina Mitchell – 33

Treslyn Pollreisz – 32

Patricia Strouse – 40

Mery Viebrock – 40

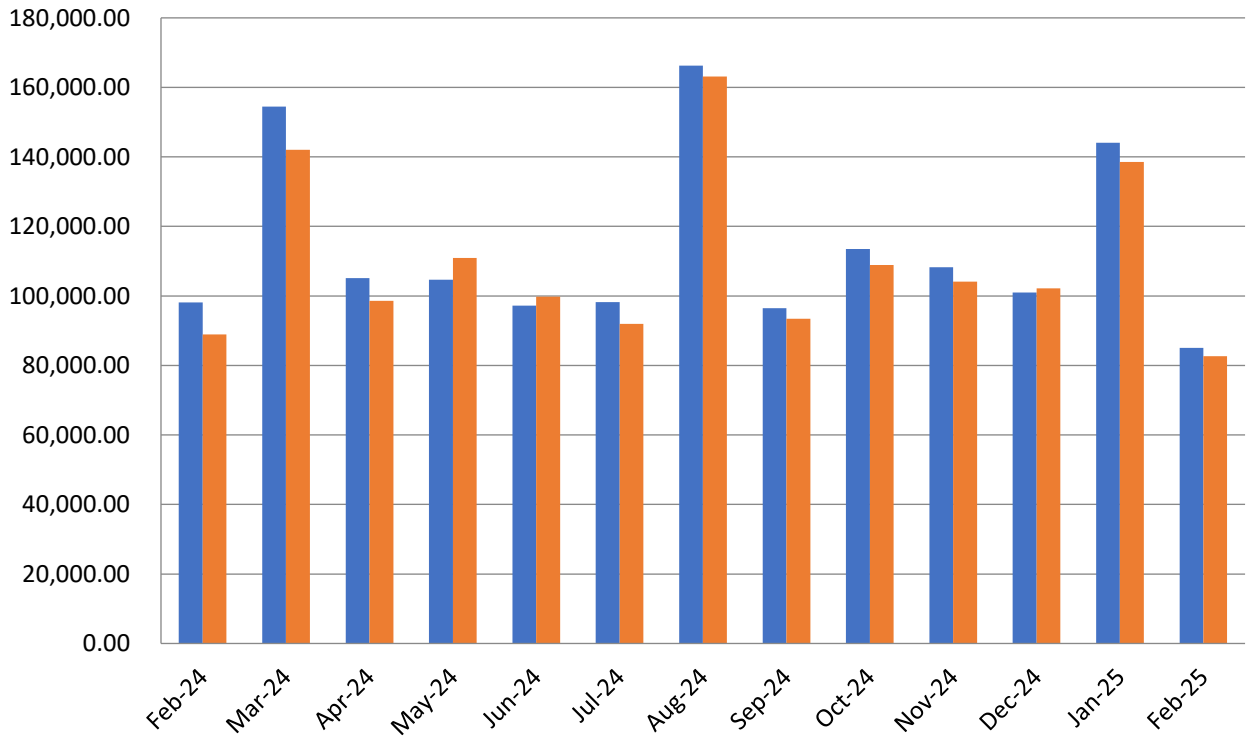


Agency Economic  
Report  
(Unaudited)

February 2025

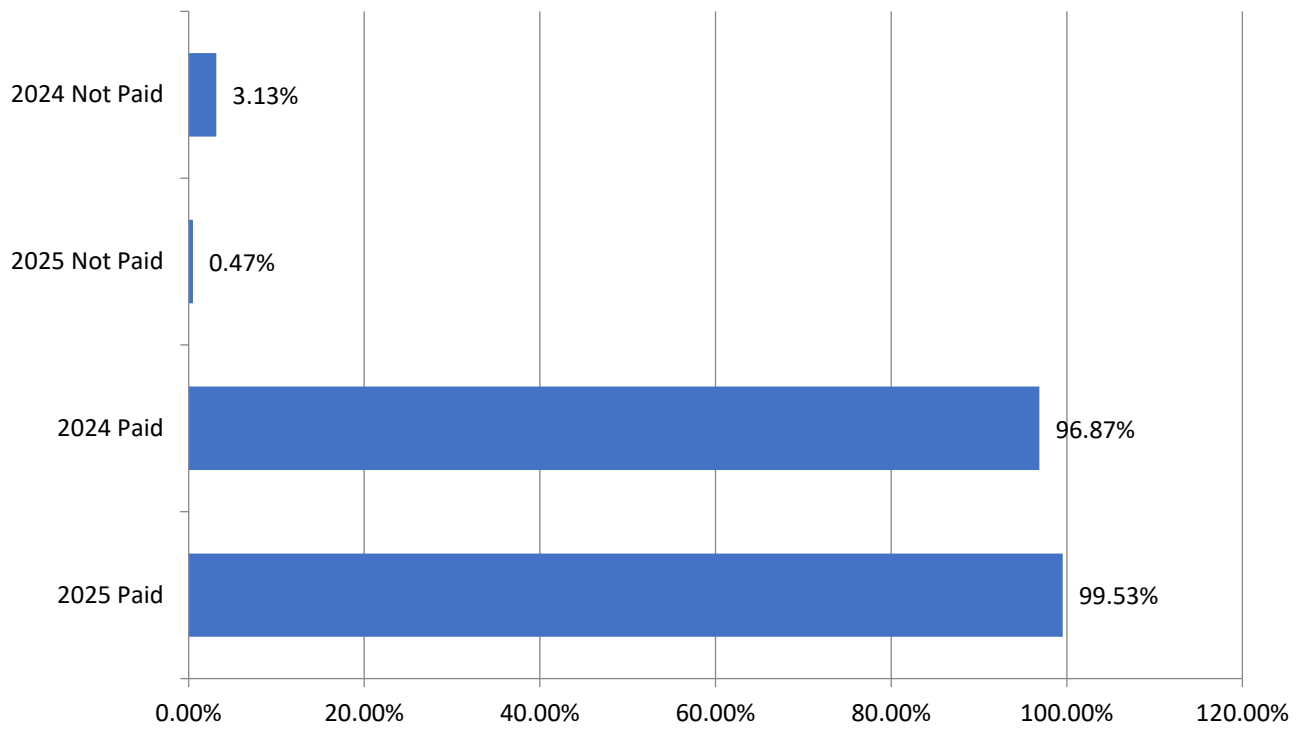
## Medicaid Targeted Case Management Income

### TCM Billed vs TCM Payment Received



	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Total Payable Billed	98,124.48	154,431.36	105,166.08	104,621.76	97,208.64	98,245.44	166,242.24	96,508.80	113,495.04	108,293.76	101,010.24	144,106.56	85,086.72
Total Payment Received	88,957.44	142,076.16	98,565.12	110,894.40	99,792.00	91,951.08	163,114.56	93,458.88	108,915.84	104,120.64	102,189.85	138,516.48	82,641.60

## 2025 vs 2024 Percentage Comparison Medicaid Billed vs Medicaid Paid



## Budget vs. Actuals: February 2025

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
<b>Income</b>						
4000 SB 40 Tax Income	32,137	210,607	(178,470)			0
4500 Services Income			0	130,245	144,532	(14,287)
<b>Total Income</b>	<b>32,137</b>	<b>210,607</b>	<b>(178,470)</b>	<b>130,245</b>	<b>144,532</b>	<b>(14,287)</b>
<b>Gross Profit</b>	<b>32,137</b>	<b>210,607</b>	<b>(178,470)</b>	<b>130,245</b>	<b>144,532</b>	<b>(14,287)</b>
<b>Expenses</b>						
5000 Payroll & Benefits			0	119,639	120,763	(1,124)
5100 Repairs & Maintenance			0		526	(526)
5500 Contracted Business Services			0	14,760	15,283	(523)
5600 Presentations/Public Meetings			0		240	(240)
5700 Office Expenses			0	2,114	4,025	(1,911)
5800 Other General & Administrative		25	(25)	241	1,760	(1,519)
5900 Utilities			0	1,212	1,275	(63)
6100 Insurance			0	1,728	2,000	(272)
6700 Partnership for Hope	3,364	3,270	94			0
6900 CCDDR Programs & Services	45,654	27,021	18,633			0
7200 Children's Programs	14,755	23,550	(8,795)			0
7300 Sheltered Employment Programs	3,204	22,000	(18,796)			0
7600 Community Resources			0		0	0
7900 Special/Additional Needs	80	315	(235)			0
<b>Total Expenses</b>	<b>67,057</b>	<b>76,181</b>	<b>(9,124)</b>	<b>139,694</b>	<b>145,872</b>	<b>(6,178)</b>
<b>Net Operating Income</b>	<b>(34,920)</b>	<b>134,426</b>	<b>(169,346)</b>	<b>(9,448)</b>	<b>(1,340)</b>	<b>(8,108)</b>
<b>Other Expenses</b>						
8500 Depreciation			0	2,719	4,125	(1,406)
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,719</b>	<b>4,125</b>	<b>(1,406)</b>
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,719)</b>	<b>(4,125)</b>	<b>1,406</b>
<b>Net Income</b>	<b>(34,920)</b>	<b>134,426</b>	<b>(169,346)</b>	<b>(12,167)</b>	<b>(5,465)</b>	<b>(6,702)</b>

### Budget Variance Report

Total Income: In February, SB 40 Tax Program income was lower than projected due to higher collections in January that would have normally been received in February, and YTD Services Program income was lower than projected. Medicaid revenues were slightly lower due to lower than anticipated Medicaid claims paid vs. billed and a reduction in Medicaid eligible clients.

Total Expenses: In February, overall YTD SB 40 Tax Program expenses were lower than budgeted, and Services Program expenses were lower than budgeted in all categories. For the SB 40 Tax Program, Partnership for Hope expenses were slightly higher than originally anticipated, and CCDDR Programs & Services expenses were higher than budgeted because offsets from restricted funds were not needed/recorded to cover expenses.

## Budget vs. Actuals: January to February 2025

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
<b>Income</b>						
4000 SB 40 Tax Income	1,042,380	967,109	75,271			0
4500 Services Income			0	316,391	333,888	(17,497)
<b>Total Income</b>	<b>1,042,380</b>	<b>967,109</b>	<b>75,271</b>	<b>316,391</b>	<b>333,888</b>	<b>(17,497)</b>
<b>Gross Profit</b>	<b>1,042,380</b>	<b>967,109</b>	<b>75,271</b>	<b>316,391</b>	<b>333,888</b>	<b>(17,497)</b>
<b>Expenses</b>						
5000 Payroll & Benefits			0	290,323	292,918	(2,595)
5100 Repairs & Maintenance			0	54	1,052	(998)
5500 Contracted Business Services			0	23,080	26,666	(3,586)
5600 Presentations/Public Meetings			0	485	480	5
5700 Office Expenses			0	3,047	8,050	(5,003)
5800 Other General & Administrative		50	(50)	11,671	9,520	2,151
5900 Utilities			0	2,498	2,550	(52)
6100 Insurance			0	4,338	4,000	338
6700 Partnership for Hope	7,157	6,540	617			0
6900 CCDDR Programs & Services	92,595	54,042	38,553			0
7200 Children's Programs	28,989	41,100	(12,111)			0
7300 Sheltered Employment Programs	6,694	44,000	(37,306)			0
7600 Community Resources			0		0	0
7900 Special/Additional Needs	1,314	632	682			0
<b>Total Expenses</b>	<b>136,748</b>	<b>146,364</b>	<b>(9,616)</b>	<b>335,496</b>	<b>345,236</b>	<b>(9,740)</b>
<b>Net Operating Income</b>	<b>905,632</b>	<b>820,745</b>	<b>84,887</b>	<b>(19,105)</b>	<b>(11,348)</b>	<b>(7,757)</b>
<b>Other Expenses</b>						
8500 Depreciation			0	5,438	8,250	(2,812)
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,438</b>	<b>8,250</b>	<b>(2,812)</b>
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,438)</b>	<b>(8,250)</b>	<b>2,812</b>
<b>Net Income</b>	<b>905,632</b>	<b>820,745</b>	<b>84,887</b>	<b>(24,543)</b>	<b>(19,598)</b>	<b>(4,945)</b>

### Budget Variance Report

**Total Income:** As of February, YTD SB 40 Tax Program income was higher than projected, and YTD Services Program income was slightly lower than projected. Medicaid revenues were slightly lower due to lower than anticipated Medicaid claims paid vs. billed and a reduction in Medicaid eligible clients.

**Total Expenses:** As of February, overall YTD SB 40 Tax Program expenses were lower than budgeted, and overall YTD Services Program expenses were lower than budgeted. For the SB 40 Tax Program, Partnership for Hope and Special Additional Needs expenses were slightly higher than originally anticipated, and CCDDR Programs & Services expenses were higher than budgeted because offsets from restricted funds were not needed/recorded to cover expenses. For the Services Program, Presentations/Public Meetings expenses were slightly higher due to preorders for the Community Transition Fair, Other General & Administrative expenses were higher because Evers CPA's final invoice for the 2023 audit was budgeted for December 2024 but was not received and paid until January 2025, and Insurance expenses were higher because the annual Assured Partners' broker fee was budgeted for December 2024 but was not received and paid until January 2025.

## Balance Sheet as of February 28, 2025

	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	0	0
1030 SB 40 Tax Reserve - Bank of Sullivan	0	
1035 Heritage SB 40 Tax Account	2,233,468	
<b>Total 1005 SB 40 Tax Bank Accounts</b>	<b>2,233,468</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	0	0
1080 Heritage Services Account		62,638
<b>Total 1050 Services Bank Accounts</b>	<b>0</b>	<b>62,638</b>
<b>Total 1000 Bank Accounts</b>	<b>2,233,468</b>	<b>62,638</b>
<b>Total Bank Accounts</b>	<b>2,233,468</b>	<b>62,638</b>
<b>Accounts Receivable</b>		
<b>1200 Services</b>		
1210 Medicaid Direct Service		60,376
1215 Non-Medicaid Direct Service		8,755
1220 Ancillary Services		9,944
1225 TCM Support		28,242
1230 Rent		0
<b>Total 1200 Services</b>	<b>0</b>	<b>107,317</b>
<b>1300 Property Taxes</b>		
1310 Property Tax Receivable	1,152,819	
1315 Allowance for Doubtful Accounts	(21,591)	
<b>Total 1300 Property Taxes</b>	<b>1,131,228</b>	<b>0</b>
<b>Total Accounts Receivable</b>	<b>1,131,228</b>	<b>107,317</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		163,716
1435 Net Pension Asset (Liability)		(82,705)
<b>Total 1400 Other Current Assets</b>	<b>0</b>	<b>81,011</b>
<b>1450 Prepaid Expenses</b>		
1455 Prepaid-Insurance	0	19,215
1470 Prepaid Transit Services	0	
<b>Total 1450 Prepaid Expenses</b>	<b>0</b>	<b>19,215</b>
<b>Total Other Current Assets</b>	<b>0</b>	<b>100,225</b>
<b>Total Current Assets</b>	<b>3,364,696</b>	<b>270,181</b>

<b>Fixed Assets</b>		
<b>1500 Fixed Assets</b>		
1510 100 Third Street Land		47,400
1511 Keystone Land		14,000
1520 100 Third Street Building		431,091
1521 Keystone		163,498
1525 Accumulated Depreciation - 100 Third Street		(212,709)
1526 Accumulated Depreciation - Keystone		(46,486)
1530 100 Third Street Remodeling		165,351
1531 Keystone Remodeling	0	285,370
1532 Osage Beach Office Remodeling (Leased Space)		4,225
1535 Acc Dep - Remodeling - 100 Third Street		(104,534)
1536 Acc Dep - Remodeling - Keystone		(35,053)
1537 Acc Dep - Remodeling - Osage Beach Office		(4,219)
1540 Equipment		138,114
1545 Accumulated Depreciation - Equipment		(128,571)
1550 Vehicles		0
1555 Accumulated Depreciation - Vehicles		0
<b>Total 1500 Fixed Assets</b>	<b>0</b>	<b>717,475</b>
<b>Total Fixed Assets</b>	<b>0</b>	<b>717,475</b>
<b>TOTAL ASSETS</b>	<b>3,364,696</b>	<b>987,656</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
1900 Accounts Payable	16,899	25,619
<b>Total Accounts Payable</b>	<b>16,899</b>	<b>25,619</b>
<b>Other Current Liabilities</b>		
<b>2000 Current Liabilities</b>		
2004 Medicaid Payable		0
2005 Accrued Accounts Payable	0	0
2006 DMH Payable	0	
2007 Non-Medicaid Payable	8,755	
2008 Ancillary Services Payable	9,944	
2009 TCM Support	28,242	
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	1,065,115	
2060 Payroll Tax Payable		0
2061 Federal W / H Tax Payable	0	(144)
2062 Social Security Tax Payable	0	301
2063 Medicare Tax Payable	0	55
2064 MO State W / H Tax Payable	0	(333)
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>(124)</b>
2070 Payroll Clearing		
2071 Pre-tax W / H	0	380

2072 Post-tax W / H	0	328
2073 Vision Insurance W / H	0	424
2074 Health Insurance W / H	0	106
2075 Dental Insurance W / H	0	342
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>1,580</b>
2090 Deferred Inflows		9,330
2091 Computer Lease Liability		9,801
2092 Current Portion of Lease Payable		0
2093 Less Current Portion of Lease Payable		0
<b>Total 2000 Current Liabilities</b>	<b>1,112,056</b>	<b>18,431</b>
<b>Total Other Current Liabilities</b>	<b>1,112,056</b>	<b>18,431</b>
<b>Total Current Liabilities</b>	<b>1,128,955</b>	<b>44,050</b>
<b>Total Liabilities</b>	<b>1,128,955</b>	<b>44,050</b>
<b>Equity</b>		
<b>3000 Restricted SB 40 Tax Fund Balances</b>		
3001 Operational	0	
3005 Operational Reserves	200,000	
3010 Transportation	0	
3015 New Programs	0	
3025 Housing	0	
3030 Special Needs	0	
3035 Childrens Programs	0	
3040 Sheltered Workshop	0	
3045 Traditional Medicaid Match	0	
3050 Partnership for Hope Match	0	
3055 Building/Remodeling/Expansion	714,020	
3065 Legal	0	
3070 TCM	348,975	
3075 Community Resource	0	
<b>Total 3000 Restricted SB 40 Tax Fund Balances</b>	<b>1,262,996</b>	<b>0</b>
<b>3500 Restricted Services Fund Balances</b>		
3501 Operational		100,602
3505 Operational Reserves		0
3510 Transportation		0
3515 New Programs		0
3530 Special Needs		0
3550 Partnership for Hope Match		0
3555 Building/Remodeling/Expansion		0
3560 Sponsorships		0
3565 Legal		0
3575 Community Resources		0
3599 Other		717,475
<b>Total 3500 Restricted Services Fund Balances</b>	<b>0</b>	<b>818,078</b>
<b>3900 Unrestricted Fund Balances</b>	<b>0</b>	<b>0</b>
3950 Prior Period Adjustment	0	0
3999 Clearing Account	81,411	135,774
<b>Net Income</b>	<b>905,632</b>	<b>(24,543)</b>
<b>Total Equity</b>	<b>2,250,039</b>	<b>929,309</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>3,378,994</b>	<b>973,358</b>



## Statement of Cash Flows: February 2025

	SB 40 Tax	Services
<b>OPERATING ACTIVITIES</b>		
Net Income	(34,920)	(12,167)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		38,292
1215 Services:Non-Medicaid Direct Service		0
1220 Services:Ancillary Services		0
1225 Services:TCM Support		0
1455 Prepaid Expenses:Prepaid-Insurance		2,797
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		898
1526 Fixed Assets:Accumulated Depreciation - Keystone		366
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		723
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		481
1545 Fixed Assets:Accumulated Depreciation - Equipment		251
1900 Accounts Payable	(4,323)	14,887
2007 Current Liabilities:Non-Medicaid Payable	0	
2008 Current Liabilities:Ancillary Services Payable	0	
2009 Current Liabilities:TCM Support	0	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		0
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		0
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		0
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		0
2071 Current Liabilities:Payroll Clearing:Pre-tax W / H		(89)
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		(7)
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(9)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(115)
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>(4,323)</b>	<b>58,475</b>
<b>Net cash provided by operating activities</b>	<b>(39,242)</b>	<b>46,308</b>
<b>INVESTING ACTIVITIES</b>		
1531 Fixed Assets:Keystone Remodeling	1,245	(1,245)
<b>Net cash provided by investing activities</b>	<b>1,245</b>	<b>(1,245)</b>
<b>FINANCING ACTIVITIES</b>		
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	(1,245)	
3070 Restricted SB 40 Tax Fund Balances:TCM	348,975	
3501 Restricted Services Fund Balances:Operational		108,935
3505 Restricted Services Fund Balances:Operational Reserves		(100,000)
3575 Restricted Services Fund Balances:Community Resources		(5,000)
3599 Restricted Services Fund Balances:Other		(1,474)
3900 Unrestricted Fund Balances	(348,975)	(12,268)
3999 Clearing Account		2,719
<b>Net cash provided by financing activities</b>	<b>(1,245)</b>	<b>(7,088)</b>
<b>Net cash increase for period</b>	<b>(39,242)</b>	<b>37,975</b>
<b>Cash at beginning of period</b>	<b>2,272,711</b>	<b>24,663</b>
<b>Cash at end of period</b>	<b>2,233,468</b>	<b>62,638</b>

## Statement of Cash Flows: January to February 2025

	SB 40 Tax	Services
<b>OPERATING ACTIVITIES</b>		
Net Income	905,632	(24,543)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(8,623)
1215 Services:Non-Medicaid Direct Service		5,375
1220 Services:Ancillary Services		(300)
1225 Services:TCM Support		(28,242)
1230 Services:Rent		626
1455 Prepaid Expenses:Prepaid-Insurance		5,235
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		962
1545 Fixed Assets:Accumulated Depreciation - Equipment		501
1900 Accounts Payable	13,100	20,841
2007 Current Liabilities:Non-Medicaid Payable	(5,375)	
2008 Current Liabilities:Ancillary Services Payable	300	
2009 Current Liabilities:TCM Support	28,242	
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		87
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		(257)
2071 Current Liabilities:Payroll Clearing:Pre-tax W / H		268
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		70
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		23
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		120
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>36,267</b>	<b>660</b>
<b>Net cash provided by operating activities</b>	<b>941,899</b>	<b>(23,883)</b>
<b>INVESTING ACTIVITIES</b>		
1531 Fixed Assets:Keystone Remodeling	0	(54,413)
<b>Net cash provided by investing activities</b>	<b>0</b>	<b>(54,413)</b>
<b>FINANCING ACTIVITIES</b>		
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	(54,413)	
3070 Restricted SB 40 Tax Fund Balances:TCM	348,975	
3501 Restricted Services Fund Balances:Operational		100,602
3505 Restricted Services Fund Balances:Operational Reserves		(100,000)
3575 Restricted Services Fund Balances:Community Resources		(5,000)
3599 Restricted Services Fund Balances:Other		48,810
3900 Unrestricted Fund Balances	(301,217)	(65,953)
3999 Clearing Account	(47,759)	59,286
<b>Net cash provided by financing activities</b>	<b>(54,413)</b>	<b>37,747</b>
<b>Net cash increase for period</b>	<b>887,487</b>	<b>(40,549)</b>
<b>Cash at beginning of period</b>	<b>1,345,982</b>	<b>103,186</b>
<b>Cash at end of period</b>	<b>2,233,468</b>	<b>62,638</b>

## Check Detail: SB 40 Tax Account - February 2025

Date	Transaction Type	Num	Name	Amount
02/01/2025	Bill Payment (Check)	1292	DMH Local Tax Matching Fund	(3,793.52)
02/05/2025	Bill Payment (Check)	1293	Camden County Senate Bill 40 Board	(46,941.00)
02/07/2025	Bill Payment (Check)	1294	Our Saviors Lighthouse Child & Family Development Center	(633.21)
02/07/2025	Bill Payment (Check)	1295	I Wonder Y Preschool	(506.37)
02/07/2025	Bill Payment (Check)	1296	DMH Local Tax Matching Fund	(3,363.73)
02/07/2025	Bill Payment (Check)	1297	Childrens Learning Center	(12,413.80)
02/07/2025	Bill Payment (Check)	1298	Bankcard Center	(280.00)
02/21/2025	Bill Payment (Check)	1299	OATS, Inc.	(3,489.90)
02/21/2025	Bill Payment (Check)	1300	Columbia Associates Architecture & Interior Design	(1,245.00)

## Check Detail: Services Account - February 2025

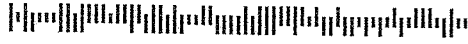
Date	Transaction Type	Num	Name	Amount
02/01/2025	Bill Payment (Check)	2639	Summit Natural Gas of Missouri, Inc.	(500.39)
02/01/2025	Bill Payment (Check)	2640	Principal Life Insurance Company	(341.12)
02/01/2025	Bill Payment (Check)	2641	FP Mailing Solutions - Postge Reserve Acct	(1,500.00)
02/01/2025	Bill Payment (Check)	2642	Direct Service Works	(1,195.00)
02/01/2025	Bill Payment (Check)	2643	Charter Communications	(289.94)
02/01/2025	Bill Payment (Check)	2644	All American Termite & Pest Control	(111.00)
02/03/2025	Bill Payment (Check)	2645	Lake Sun Leader	(75.00)
02/03/2025	Bill Payment (Check)	2646	Happy Maids Cleaning Services LLC	(180.00)
02/03/2025	Bill Payment (Check)	2647	Foxit Software Inc.	(3,801.00)
02/07/2025	Bill Payment (Check)	2648	Angela D Graves	(181.33)
02/07/2025	Bill Payment (Check)	2649	Connie L Baker	(76.88)
02/07/2025	Bill Payment (Check)	2650	Elizabeth L Chambers	(157.52)
02/07/2025	Bill Payment (Check)	2651	Emily J Breckenridge	(50.00)
02/07/2025	Bill Payment (Check)	2652	Heather Becker	(97.36)
02/07/2025	Bill Payment (Check)	2653	Jamie Merryman	(156.24)
02/07/2025	Bill Payment (Check)	2654	Jeanna K Booth	(50.00)
02/07/2025	Bill Payment (Check)	2655	Jennifer Lyon	(50.00)
02/07/2025	Bill Payment (Check)	2656	Lori Cornwell	(50.00)
02/07/2025	Bill Payment (Check)	2657	Mary P Petersen	(50.00)
02/07/2025	Bill Payment (Check)	2658	Meri Viebrock	(189.46)
02/07/2025	Bill Payment (Check)	2659	Myrna Blaine	(50.00)
02/07/2025	Bill Payment (Check)	2660	Nicole M Whittle	(50.00)
02/07/2025	Bill Payment (Check)	2661	Patricia L. Strouse	(80.72)
02/07/2025	Bill Payment (Check)	2662	Ryan Johnson	(97.94)
02/07/2025	Bill Payment (Check)	2663	Treslyn Pollreis	(210.58)
02/07/2025	Bill Payment (Check)	2664	Camden County PWSD #2	(65.30)
02/07/2025	Bill Payment (Check)	2665	AT&T	(117.50)
02/07/2025	Bill Payment (Check)	2666	Bankcard Center	(1,235.86)
02/14/2025	Expense	2/14/25	Connie L Baker	(1,506.73)
02/14/2025	Expense	2/14/25	Rachel K Baskerville	(1,636.13)
02/14/2025	Expense	2/14/25	Heather Becker	(1,481.76)

02/14/2025	Expense	2/14/25	Myrna Blaine	(1,564.99)
02/14/2025	Expense	2/14/25	Jeanna K Booth	(1,978.06)
02/14/2025	Expense	2/14/25	Emily J Breckenridge	(1,659.71)
02/14/2025	Expense	2/14/25	Daniel Burrows	(1,461.52)
02/14/2025	Expense	2/14/25	Elizabeth L Chambers	(1,303.25)
02/14/2025	Expense	2/14/25	Lori Cornwell	(2,051.66)
02/14/2025	Expense	2/14/25	Robyne Gerstner	(1,395.18)
02/14/2025	Expense	2/14/25	Angela D Graves	(1,373.96)
02/14/2025	Expense	2/14/25	Ryan Johnson	(2,004.22)
02/14/2025	Expense	2/14/25	Jennifer Lyon	(1,935.16)
02/14/2025	Expense	2/14/25	Jamie Merryman	(1,436.92)
02/14/2025	Expense	2/14/25	Christina R. Mitchell	(1,526.26)
02/14/2025	Expense	2/14/25	Mary P Petersen	(1,825.30)
02/14/2025	Expense	2/14/25	Treslyn Pollreizs	(1,235.08)
02/14/2025	Expense	2/14/25	Patricia L. Strouse	(1,248.58)
02/14/2025	Expense	2/14/25	Eddie L Thomas	(3,227.00)
02/14/2025	Expense	2/14/25	Meri Viebrock	(1,452.10)
02/14/2025	Expense	2/14/25	Nicole M Whittle	(2,102.06)
02/14/2025	Expense	02/14/2025	ADP TAX	(11,622.88)
02/14/2025	Bill Payment (Check)	2667	Christina R. Mitchell	(110.16)
02/14/2025	Bill Payment (Check)	2668	Daniel Burrows	(208.72)
02/14/2025	Bill Payment (Check)	2669	Eddie L Thomas	(50.00)
02/14/2025	Bill Payment (Check)	2670	Happy Maids Cleaning Services LLC	(60.00)
02/14/2025	Bill Payment (Check)	2671	Big Oak Storage LLC	(148.00)
02/14/2025	Bill Payment (Check)	2672	LaClede Electric Cooperative	(648.80)
02/14/2025	Bill Payment (Check)	2673	HRdirect	(178.56)
02/14/2025	Bill Payment (Check)	2674	VERIZON	(225.36)
02/14/2025	Bill Payment (Check)	2675	Edward J. Rice Co., Inc.	(334.77)
02/21/2025	Bill Payment (Check)	2676	All Seasons Services	(337.50)
02/21/2025	Bill Payment (Check)	2677	City Of Camdenton	(71.62)
02/21/2025	Bill Payment (Check)	2678	Evers & Company, CPA's, LLC	(5,340.00)
02/21/2025	Bill Payment (Check)	2679	Lake Area Chamber of Commerce	(150.00)
02/21/2025	Bill Payment (Check)	2680	AT&T	(209.76)
02/21/2025	Bill Payment (Check)	2681	Delta Dental of Missouri	(605.09)
02/21/2025	Bill Payment (Check)	2682	Globe Life Liberty National Division	(389.91)
02/21/2025	Bill Payment (Check)	2683	Principal Life Insurance Company	(341.12)
02/21/2025	Bill Payment (Check)	2684	SUMNERONE	(4,306.90)
02/21/2025	Bill Payment (Check)	2685	Office Business Equipment	(88.95)
02/21/2025	Bill Payment (Check)	2686	Happy Maids Cleaning Services LLC	(60.00)
02/21/2025	Bill Payment (Check)	2687	Lake Area Industries	(50.00)
02/26/2025	Expense	190083	Aflac	(856.73)
02/28/2025	Expense	2/28/25	Connie L Baker	(1,506.74)
02/28/2025	Expense	2/28/25	Rachel K Baskerville	(1,636.53)
02/28/2025	Expense	2/28/25	Heather Becker	(1,481.78)
02/28/2025	Expense	2/28/25	Myrna Blaine	(1,565.00)
02/28/2025	Expense	2/28/25	Jeanna K Booth	(1,978.06)
02/28/2025	Expense	2/28/25	Emily J Breckenridge	(1,659.72)
02/28/2025	Expense	2/28/25	Daniel Burrows	(1,447.10)

02/28/2025	Expense	2/28/25	Elizabeth L Chambers	(1,293.60)
02/28/2025	Expense	2/28/25	Lori Cornwell	(2,051.67)
02/28/2025	Expense	2/28/25	Robyne Gerstner	(1,395.17)
02/28/2025	Expense	2/28/25	Angela D Graves	(1,373.95)
02/28/2025	Expense	2/28/25	Ryan Johnson	(2,004.22)
02/28/2025	Expense	2/28/25	Jennifer Lyon	(1,935.17)
02/28/2025	Expense	2/28/25	Jamie Merryman	(1,436.93)
02/28/2025	Expense	2/28/25	Christina R. Mitchell	(1,526.26)
02/28/2025	Expense	2/28/25	Mary P Petersen	(1,825.31)
02/28/2025	Expense	2/28/25	Treslyn Pollreisz	(1,220.53)
02/28/2025	Expense	2/28/25	Patricia L. Strouse	(1,248.59)
02/28/2025	Expense	2/28/25	Eddie L Thomas	(3,200.15)
02/28/2025	Expense	2/28/25	Meri Viebrock	(1,452.08)
02/28/2025	Expense	02/28/2025	ADP TAX	(11,503.24)
02/28/2025	Expense	2/28/25	Nicole M Whittle	(2,102.06)
02/28/2025	Bill Payment (Check)	2688	Anchor Point Advisory Group	(2,275.00)
02/28/2025	Bill Payment (Check)	2689	All Seasons Services	(450.00)
02/28/2025	Bill Payment (Check)	2690	MSW Interactive Designs LLC	(64.95)
02/28/2025	Bill Payment (Check)	2691	Summit Natural Gas of Missouri, Inc.	(857.60)
02/28/2025	Expense	February 2025	Lagers	(7,258.40)
02/28/2025	Check	SVCCHRG		(2.60)

**February 2025**  
**Credit Card Statement**

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 9588	02/28/2025	\$ 1,332.23	03/25/25	\$ 39.96
BR BRCB X003 YY * 000989				ENTER PAYMENT AMOUNT
				00977



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

000399601332230140580949462064

BR \* BRCB Page 1 of 2

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9588		02/28/2025	03/25/25	10,000.00	8,667.77

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
00/00	00/00		<b>PURCHASES</b>	<b>1,332.23</b>	----
00/00	00/00		<b>PAYMENTS</b>	<b>-1,515.86</b>	----
02/12	02/12	75397355043612500010618	LOCKBOX PMT-THANK YOU	-1,515.86	----
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.					
*****	3515		<b>CONNIE BAKER</b>	<b>122.63</b>	
00/00	00/00		<b>PURCHASES</b>	<b>122.63</b>	
02/04	02/03	55483825035006529052728	WAL-MART #0089	✓12.98	5.899
02/25	02/24	87021305055000003284022	HEARO	✓80.00	799.9
02/26	02/25	05436845057400039093369	WM SUPERCENTER #89	✓29.65	572.0
*****	9314		<b>EDDIE THOMAS</b>	<b>1,209.60</b>	
00/00	00/00		<b>PURCHASES</b>	<b>1,209.60</b>	
02/03	02/01	75418235032220895787667	PY *SMART SPOT STORAG	✓185.00	5580
02/03	02/01	75418235032220896705627	PY *PATRIOT STORAGE L	✓150.00	5580
02/03	02/01	82305095032000054228194	ZOOM.COM 888-799-9666	✓639.60	5567
02/05	02/04	55432865035203509348477	INTUIT *QBooks Online	✓235.00	5567

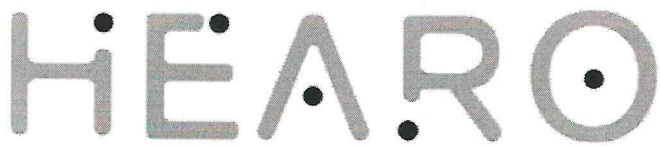


AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY
			00.00%	
PURCHASES	0.00	1.3667%	16.40%	PREVIOUS BALANCE 1,515.86
			NUMBER OF DAYS IN THE BILLING CYCLE	PURCHASES 1,332.23
			28	CASH ADVANCES 0.00
			NEW CASH ADVANCES	CREDITS 0.00
			0.00	PAYMENTS +
CASH ADVANCES	0.00	1.7833%	21.40%	OTHER CHARGES -1,515.86
			CASH ADVANCE FEE	FINANCE CHARGE 0.00
			0.00	

Ref 02/28/2025-SVCS \$1,252.23  
Def 02/28/2025-SB40 480.00  
NEW BALANCE 1,332.23

CURRENT PAYMENT DUE: 39.96	PAST DUE AMOUNT: 0.00	TOTAL AMOUNT DUE: 39.96
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DIRECT INQUIRIES TO: BANKCARD SERVICES P.O. BOX 8100  
JEFFERSON CITY, MO 65102 1-800-472-1959



# Invoice

**Hearo Technologies**

1548 E Primrose St  
Springfield, MO 65804  
United States

acct-7999

-5840  
Tax

**Bill to**

Robyne Gerstner  
Camden County Developmental  
Disability Resources  
100 3rd Street  
Camdenton, MO 65020  
United States

**Invoice number** INV-1029**Invoice date** February 20, 2025**Due date** February 20, 2025**Total** \$80.00

PAID

PRODUCTS & SERVICES	QTY	UNIT PRICE	AMOUNT
<b>Hearo Watch Service</b> Provides access to the Hearo platform for managing the watch configuration, events, notifications, user access, etc	2	\$40.00	\$80.00

Subtotal	\$80.00
<b>Total</b>	<b>\$80.00</b>

**Comments**

This is for [REDACTED] for 2 months of service for March and April.

All fees are listed in USD and are subject to sales tax (as applicable).



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

RECEIVED

MAR 20 2025

10/13/22 12:13 PM 3 0000544 20250314 5C07L101 DXCBRCB1 1 oz DOM 5C07L10000\* 186995 MS

# 00000544 I=1000



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




0020z 896437/4356526 0000544 0003081 I=1000

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ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 3515	02/28/2025	\$ 0.00	03/25/25	\$ 0.00
BR BRCB X003 YY * 000049				ENTER PAYMENT AMOUNT

00049

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

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

0000000000000000846779949462064

BR \* BRCB Page 1 of 3

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 3515		02/28/2025	03/25/25	2,000.00	2,000.00

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
02/04	02/03	5548382503500652905272805205CWAL-MART #0089	CAMDENTON MO	12.98	58.99
ORDER DATE: 00/00/00 FROM POST CD: 65020 TO POST CD: TO COUNTRY: USA CUSTOMER CODE: SALES TAX AMT/IND: 0.00/ DUTY AMT: 0.00 FREIGHT: 0.00					

TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER
1000YYYY	65020	710415188	Y	MO	36336703

02/25	02/24	870213050550000328402208668CHEARO HEARO	SPRINGFIELD MO	80.00	79.99
ORDER DATE: 00/00/00 FROM POST CD: 65020 TO POST CD: TO COUNTRY: USA CUSTOMER CODE: SALES TAX AMT/IND: 0.00/ DUTY AMT: 0.00 FREIGHT: 0.00					

TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER
1000YRRR	65804	831866561	Y	MO	hsfpa-6712092

02/26	02/25	0543684505740003909336907282CWM SUPERCENTER #89 WMCAMDENTON	MO	29.65	57.00
ORDER DATE: 00/00/00 FROM POST CD: 65020 TO POST CD: TO COUNTRY: USA CUSTOMER CODE: SALES TAX AMT/IND: 0.00/ DUTY AMT: 0.00 FREIGHT: 0.00					

THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 122.63

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

ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY
00/00/00	65020		USA
CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT
000000031316	0.00/	0.00	0.00

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY
PURCHASES	0.00	1.3667%	16.40%	PREVIOUS BALANCE 0.00
			00.00%	PURCHASES - 0.00
			NUMBER OF DAYS IN THE BILLING CYCLE	CASH ADVANCES - 0.00
			28	CREDITS + 0.00
			NEW CASH ADVANCES	PAYMENTS + 0.00
			0.00	OTHER CHARGES - 0.00
			CASH ADVANCE FEE	FINANCE CHARGE + 0.00
CASH ADVANCES	0.00	1.7833%	21.40%	NEW BALANCE = 0.00
			0.00	

CURRENT PAYMENT DUE: 0.00	+ PAST DUE AMOUNT: 0.00	= TOTAL AMOUNT DUE: 0.00
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DIRECT INQUIRIES TO: BANKCARD SERVICES P.O. BOX 8100  
JEFFERSON CITY, MO 65102 1-800-472-1959

CONNIE BAKER  
CAMDEN CO DD RES  
PO BOX 722

CAMDENTON, MO 65020

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

----- MERCHANT -----  
**TYPE**                      **POSTAL CODE**      **TAX ID**                      **CD**                      **ST**                      **REFERENCE NUMBER**  
1000YNNN                      65020                      710415188                      Y                      MO



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

RECEIVED

MAR 20 2025

10/13/22 12:13 PM 3 0000559 20250314 5C07L101 DXCBRCB1 1 oz.DOM 5C07L10000\* 166595 MS

# 000000559 I=0000



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



000001 000000 000000 000000 000000 000000 000000 000000 000000 000000

This page was furnished by the bank



ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 9314	02/28/2025	\$ 0.00	03/25/25	\$ 0.00
BR BRCB X003 YY * 000928				ENTER PAYMENT AMOUNT

00918



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

EDDIE THOMAS  
CAMDEN CO DD RES  
PO BOX 722  
CAMDENTON, MO 65020

00000000000000000000860332949462064

BR \* BRCB Page 1 of 3

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9314		02/28/2025	03/25/25	4,000.00	4,000.00

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

02/03 02/01 8230509503200005422819402337CZOOM.COM 888-799-9666 SAN CA 639.60 5567  
ZOOM.COM 888-799-9666 JOSE

ORDER DATE 00/00/00 FROM POST CD TO POST CD TO COUNTRY  
CUSTOMER CODE A12130496 SALES TAX AMT/IND 0.00/ DUTY AMT 0.00 FREIGHT 0.00

MERCHANT  
TYPE 1000YRRR POSTAL CODE 95113 TAX ID 611648780 CD Y ST CA REFERENCE NUMBER P-341618810

02/03 02/01 7541823503222089670562702342CPY \*PATRIOT STORAGE L PYOSAGE MO 150.00 5580  
\*PATRIOT STORAGE L BEACH

ORDER DATE 00/00/00 FROM POST CD TO POST CD TO COUNTRY  
CUSTOMER CODE 679de3035e16c9f8d SALES TAX AMT/IND 12.00/Y DUTY AMT 0.00 FREIGHT 0.00

MERCHANT  
TYPE 8000YYYY POSTAL CODE 65486 TAX ID 881506936 CD Y ST MO REFERENCE NUMBER

PRODUCT CODE	DESCRIPTION	QUANTITY	EXTENDED AMT/IND DISCOUNT AMT/IND	UNIT OF MEAS RATE/TYPE	UNIT PRICE/SHIP DATE	TOTAL AMOUNT
Rent	679de3039396d41b295c9e8	1.0000	150.00 / D 0.00 / D	Default O / C	150.00 / 00/00/00	150.00

02/03 02/01 7541823503222089578766703198CPY \*SMART SPOT STORAG CAMDENTON MO 185.00 5580  
PY \*SMART SPOT STORAG

ORDER DATE 00/00/00 FROM POST CD TO POST CD TO COUNTRY  
CUSTOMER CODE 679ded679c4cft76e SALES TAX AMT/IND 14.80/Y DUTY AMT 0.00 FREIGHT 0.00

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY
0.00	1.3667%	16.40%	00.00%	PREVIOUS BALANCE 0.00
			NUMBER OF DAYS IN THE BILLING CYCLE 28	PURCHASES - 0.00
			NEW CASH ADVANCES	CASH ADVANCES - 0.00
			CASH ADVANCE FEE	CREDITS + 0.00
				PAYMENTS + 0.00
				OTHER CHARGES - 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
---------------------------	-------------------------	--------------------------

DIRECT INQUIRIES TO: BANKCARD SERVICES P.O. BOX 8100  
JEFFERSON CITY, MO 65102 1-800-472-1959

EDDIE THOMAS  
 CAMDEN CO DD RES  
 PO BOX 722

CAMDENTON, MO 65020



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

MERCHANT							
TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER		
8000YVYY	65020	813782252	Y	MO			
ITEM							
PRODUCT CODE	DESCRIPTION	QUANTITY	EXTENDED AMT/IND	DISCOUNT AMT/IND	UNIT OF MEAS	UNIT PRICE/SHIP DATE	TOTAL AMOUNT
Rent	679ded67ba901faa0a17932	1.0000	185.00 / D	0.00 / D	Default	185.00 / 00/00/00	185.00
02/05	02/04	5543286503520350934847702681	CINTUIT *QBooks Online	INTUIT *QBooks Online	CL.INTUIT.COM	CA	✓ 235.00

5567

THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 1,209.60

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

ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY

CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT
	0.00/	0.00	0.00

MERCHANT					
TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER
1000YNNN	94043	770034661	Y	CA	T1-1655a539-1





# Connie's Card

THANK YOU

You could win a \$1000 GiftCard!  
Visit [survey.walmart.com#7VN985YWPG](http://survey.walmart.com#7VN985YWPG)  
For more details, see back of receipt.



WM Supercenter  
573-346-3588 Mgr. PAUL  
94 CECIL ST  
CAMDENTON NJ 08020

ST# 00089 OP# 00902 25 TR# 00551

# ITEMS SOLD 5

TC# 1914 3757 0032 7442 7030



GV SPAG 640Z 078742072830 F	3.76 N
JP 12Z MARS 600699003280 F	1.98 0
JP 12Z MARS 600699003280 F	1.98 0
JP 12Z MARS 600699003280 F	1.98 0
WRAPPERS 50 010900001030	3.28 N
SUBTOTAL 12.98	
TOTAL 12.98	
MCARD TEND	12.98
CHANGE DUE	0.00

Team Building  
# 5899

MASTERCARD- 3515 I 1 APPR#05205C

12.98 TOTAL PURCHASE

REF # 503436336703

PAYMENT SERVICE - A

AID A0000000041010

TERMINAL # 22853647

\*No Signature Required

02/03/25 08:55:40



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[www.walmart.com](http://www.walmart.com)



Connie's Card

# 5720

Give us feedback @ survey.walmart.com  
Thank you! ID #:7VNCKBZ09B



WM Supercenter  
573-346-3588 Mgr. PAUL  
94 CECIL ST  
CAMDENTON MO 65020  
ST# 00389 OP# 009031 TE# 31 TR# 04019

# ITEMS SOLD 3  
TC# 5088 8729 9465 2230 7959



GV PREM 30M	194346053700	18.93	N
GV 40PK	078742279090 F	5.36	N
GV 40PK	078742279090 F	5.36	N
SUBTOTAL		29.65	
TOTAL		29.65	
MCARD TEND		29.65	
CHANGE DUE		0.00	

MASTERCARD- 3515 I 1 APPR#07282C  
29.65 TOTAL PURCHASE  
REF # U105Y6031316  
AID A0000000041010  
TERMINAL # 23107390  
\*No Signature Required  
02/25/25 11:19:14



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02/25/25 11:19:44

# Invoice



Zoom Communications, Inc.  
55 Almaden Blvd, 6th Floor  
San Jose, CA 95113

**Invoice Date:** Feb 1, 2025  
**Invoice #:** INV291181696  
**Payment Terms:** Due Upon Receipt  
**Due Date:** Feb 1, 2025  
**Account Number:** 3015289058  
**Currency:** USD  
**Payment Method:** MasterCard \*\*\*\*\*9314  
**Account Information:** Camden County Developmental Disability Resources

#5567

Federal Employer ID Number: 61-1648780

Purchase Order Number:

Tax Exempt Certificate ID:

[Zoom W-9](#)

**Sold To Address:**

PO Box 722,  
Camdenton, Missouri 65020  
United States

director@ccddr.org

**Bill To Address:**

PO Box 722,  
Camdenton, Missouri 65020  
United States

director@ccddr.org

## Charge Details

Charge Description	Subscription Period	Subtotal	Taxes, Fees & Surcharges	Total
<b>Charge Name:</b> Zoom Workplace Pro Annual Quantity: 4 Unit Price: \$159.90	Feb 1, 2025 - Jan 31, 2026	\$639.60	\$0.00	<b>\$639.60</b>
			Subtotal	<b>\$639.60</b>
			Total (Including Taxes, Fees & Surcharges)	<b>\$639.60</b>
			Invoice Balance	<b>\$0.00</b>

## Taxes, Fees & Surcharge Details

Charge Name	Tax, Fee or Surcharge Name	Jurisdiction	Charge Amount	Tax, Fee or Surcharge Amount
			Total of Taxes, Fees & Surcharges	\$0.00

## Transactions

			Invoice Total	\$639.60
Transaction Date	Transaction Number	Transaction Type	Description	Applied Amount
Feb 1, 2025	P-341618810	Payment		\$-639.60
			Invoice Balance	\$0.00

Need help understanding your invoice?

[Click here](#)

Zoom One is rebranding to Zoom Workplace! This new name does not impact your services. Please note ZoomIQ for Sales is now called Zoom Revenue Accelerator. Your Services will remain the same and this name change does not change your current subscription pricing.

***This plan includes products with monthly and/or yearly subscription periods. The subscription period for each plan, and the total charge, \$639.60 (plus applicable taxes and regulatory fees), per subscription period for that product are set out above in the Charge Details section. Unless you cancel, your subscription(s) will auto-renew each subscription period and each subscription period thereafter, at the price(s) listed above (plus any taxes and regulatory fees applicable at the time of renewal) and your payment method on file at [zoom.us/billing](https://zoom.us/billing) will be charged. You can cancel auto-renewal anytime, but you must cancel by the last day of your current subscription period to avoid being charged for the next subscription period. You will not be able to cancel your "base plan" (Zoom Meetings, Zoom Phone, or Zoom Rooms) without first canceling all other subscriptions in your plan. If you cancel, you will not receive a refund for the remainder of your then-current subscription period. You can cancel by navigating to [zoom.us/billing](https://zoom.us/billing) and clicking "Cancel Subscription," clicking through the prompts, and then clicking to confirm cancellation. Should Zoom change its pricing, it will provide you with notice, and you may be charged the new price for subsequent subscription.***

Zoom Phone services provided by Zoom Voice Communications, Inc. Rates, terms and conditions for Zoom Phone services are set by Zoom Voice Communications, Inc

# 5580

# Payment Receipt

*No rentals to display*

Patriot Storage LOZ  
6760 US Hwy 54  
Osage Beach, MO 65065  
(573) 746-2552  
<https://www.patriotstorageloz.com>

2/1/2025 03:01AM

Camden County Developmental Disability Resources  
PO Box 722  
Camdenton, Missouri 65020

Name	Item	Description	Quantity	Unit Price	Tax	Total	Paid
Rent	104628323	Unit A23 rent for 1 month period starting 2/1/2025	1	\$150.00	\$0.00	\$150.00	\$150.00
<b>Paid by Master ending in 9314</b>						<b>\$150.00</b>	

# Payment Receipt

No rentals to display

# 5580

2/1/2025 02:46AM

Camdenton  
4595 Osage Beach  
Osage Beach, MO 65065  
(573) 552-1125  
<https://smartspotstorage3.storageunitsoftware.com>

Camden County Developmental Disability Resources  
PO Box 722  
Camdenton, Missouri 65026

Name	Item	Description	Quantity	Unit Price	Tax	Total	Paid
Rent	104950914	Unit A23 rent for 1 month period starting 2/1/2025	1	\$185.00	\$0.00	\$185.00	\$185.00
<b>Paid by Master ending in 9314</b>						<b>\$185.00</b>	



#5567

# Invoice

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

Invoice number: 10001370233050  
Total: \$235.00  
Date: Feb 4, 2025  
Payment method: MASTER ending 9314  
Payment authorization code: 02681C

## Bill to

Edmond J Thomas  
Camden County Developmental Disability Resources  
PO Box 722  
Camdenton, MO 65020-0722  
US  
Address may be standardized for tax purposes  
Company ID: 464240995

## Payment details

Item	Qty	Unit price	Amount
QuickBooks Online Advanced	1	\$235.00	\$235.00
Sales tax - Exempt:			\$0.00
<b>Total invoice:</b>			<b>\$235.00</b>

## Tax reporting information

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

Feb 4, 2025 - Mar 4, 2025  
\$235.00  
\$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 or is canceled. To cancel your subscription at any time, go to the Subscriptions and billing page and cancel the subscription. If your subscription is managed by an account manager, contact your account manager for changes to your 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).

# **Resolutions 2025-22**



*CAMDEN COUNTY SB40 BOARD OF DIRECTORS*  
**RESOLUTION NO. 2025-22**

**TEMPORARY COMMITTEE CREATION – CCDDR POS AGREEMENTS COMMITTEE**

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

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

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

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources, a.k.a. CCDDR), hereafter referred to as the “Board”, hereby acknowledges the need to temporarily form a CCDDR Purchase of Services and/or Supports (POS) Agreements Committee.
2. The Board shall assign this committee to conduct research, provide evaluations, and make recommendations related to the current POS Agreements to the Board as a whole for consideration; and the dissolution of the CCDDR POS Agreements Committee shall occur once all committee business has been completed.
3. That the Board hereby nominates and appoints:

\_\_\_\_\_ - Committee Chairperson

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

\_\_\_\_\_

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

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

\_\_\_\_\_

Chairperson/Officer/Board Member

\_\_\_\_\_

Date

\_\_\_\_\_

Secretary/Vice Chairperson/Treasurer/Board Member

\_\_\_\_\_

Date