



April 14th, 2026

**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 14th, 2026, at 6:00 PM

This Board Meeting will be held at:

255 Keystone Industrial Park Drive
Camdenton, MO 65020

Participants can also Join via WebEx/Phone:

<https://camdencountydevelopmentaldisabilityresources.my.webex.com/camdencountydevelopmentaldisabilityresources.my/j.php?MTID=mb37821c2195c98e43ba646acf8a661ae>

To Join by Phone: 1-415-655-0001
Meeting Number (Access Code): 2559 325 0532
Meeting Password: 38339827

Call to Order/Roll Call

Approval of Agenda

Approval of Closed Session Board Meeting Minutes for March 10th, 2026

Approval of Open Session Board Meeting Minutes for March 10th, 2026

Acknowledgement of Distributed Materials to Board Members

- February 2026 Our Saviour's Lighthouse Child and Family Development Center (OSL) Monthly Reports
- February 2026 I Wonder Y Preschool (IWYP) Monthly Reports
- February 2026 Children's Learning Center (CLC) Monthly Reports
- February 2026 Lake Area Industries (LAI) Monthly Reports
- February 2026 Support Coordination Report
- February 2026 Agency Economic Report
- February 2026 Credit Card Statement
- Resolutions 2026-18, 2026-19, 2026-20, & 2026-21

Speakers/Special Guests/Announcements

- Wendy Renner, Evers CPAs – Presentation and Board Acceptance of the 2024 Final Audit Report

Monthly Reports

- OSL
- IWYP
- CLC
- LAI

Committee Meetings (Updates)

- Strategic Planning Committee Meeting (April 14, 2026)

Old Business for Discussion

- NONE

New Business for Discussion

- Disposal of Assets

CCDDR Reports

- February 2026 Support Coordination Report
- February 2026 Agency Economic Report

February 2026 Credit Card Statements

Discussion & Conclusion of Resolutions

1. Resolution 2026-18: New Job Description - Community Relations Director
2. Resolution 2026-19: Amended Executive Director Job Description
3. Resolution 2026-20: Approval to Lease Residential Building to an Employee
4. Resolution 2026-21: Operational Reserves Account

Open Discussions

Public Comment

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

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

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

Adjournment of Open Session

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

Ed Thomas, CCDDR Executive Director

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 10th, 2026
Open Session Minutes

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Open Session Minutes of March 10th, 2026

Members Present Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins, Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

Members Absent None

Others Present Ed Thomas, Executive Director

Guests Present Walker Rice, Linda Platter, Robert Bixby, Debrah Phillips (LAI)
Adrienne Anderson (CLC)
Jeanna Booth, Lori Cornwell (CCDDR)
Candace Lybarger
Kayla Paterson

Approval of Agenda

Motion by Ro Witt, second Kym Jones to approve the agenda as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins, Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

Approval of Open Session Board Meeting Minutes for February 10th, 2026

Motion by Mary Hayslett, second Ro Witt to approve the Open Session Board Meeting Minutes for February 10th, 2026, as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins, Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

Acknowledgement of Distributed Reports & Documents to Board Members

- January 2026 Our Savior's Lighthouse Child and Family Development Center (OSL) Monthly Reports
- January 2026 I Wonder Y Preschool (IWYP) Monthly Reports
- January 2026 Children's Learning Center (CLC) Monthly Reports
- January 2026 Lake Area Industries (LAI) Monthly Reports
- January 2026 Support Coordination Report
- January 2026 Agency Economic Report
- January 2026 Credit Card Statement
- Resolutions 2026-12, 2026-13, 2026-14, 2026-15, 2026-16, & 2026-17

Speakers/Special Guests/Announcements

None

Monthly Reports

Our Saviors Lighthouse (OSL)

OSL has 2 CCDDR clients receiving day hab supports.

I Wonder Y Preschool (IWYP)

IWYP has 2 children receiving one-on-one services full time and 1 child receiving services while school is not in session.

Children's Learning Center (CLC)

The Step Ahead program currently serves 35 children, with 29 having special needs or developmental delays. There are 4 one-on-one children attending full time, 1 one-on-one child attending part time, 1 one-on-one child attending after school, and 19 day habilitation children with varying schedules. There was a drop in attendance caused by some families moving out of the area. A couple of children began attending that need one-on-one services and will need to have that before they can return.

Adrienne and Megan will be attending the Convention and Visitors Bureau annual dinner on March 24th and will be receiving \$5,000 from the Community Foundation of the Lake. The money is for their phone system and for families that struggle to afford the supply fees. The Health Department will be visiting on March 24th to do activities with the children. Pizza 4 a Purpose will be on March 13th. There will be a silent auction and a raffle for a \$500 gift card to Ground Zero Outfitters.

Lake Area Industries (LAI)

LAI employed a total of 59 certified employees in February with 55 being CCDDR clients and 4 being DESE-only. There was a net loss of \$4,695 in February despite lots of work. There have been creamer orders for Keefe and lots to catch up on for Innovative Procurement. Pliers are finished and now there are ammo cans. For BTI, materials for 4 new purchase orders were picked up and 3 completed orders were delivered this week. Optic Armor has been providing consistent work. LAI bid on 3 items for Westrian and hopefully that turns into additional business.

The Laurie Care Center crew needs another crew member so another person can work in the garden center this spring. This may be their first employment services client. One of the job coaches for the horse rescue crew is leaving. Camden on the Lake is on pause until the spring due to low occupancy. MTA is having its first event this weekend. The DMH employment services contract has been signed and sent off. The recycling building RFP has been published, and the scope of work was sent out to 5 contractors. Bids will be opened on April 7th at a special board meeting. Lots of foam has been processed. Loads of foam are coming from Missouri Furniture every other week. Shredding is being done every day. LAI may have an opportunity to manage the community recycling events for Solid Waste Management District T. More will be known about that after the grant rounds are open. Natalie will be applying for funds to purchase a used box truck with a full size lift gate that does not require a CDL. The goal will be to sell the current trucks and get one nicer truck that will better fit LAI's needs. The first hazardous household waste event is coming up on April 1st.

Gifted Gardens is still closed but will open on April 13th. LAI volunteered for its first shootout event of the year. A group of 5 people attended the Missouri Developmental Disabilities Council Disability Rights

Legislative Day. They spent time visiting offices to inform them that the council is federally funded and does not recognize sheltered employment as a viable employment option. LAI also attended the Lake Area Business Expo and handed out flyers for electronics recycling. The nursing home offsite crew will be presenting to the Public Administrators Regional Meeting at Laurie Care Center on March 12th. The Lake Area Chamber is coming to LAI for a tour on March 17th as part of their new field trip program. Aging Best Give 5 program participants are coming to tour on March 31st. Employees will be traveling to the Capitol on March 24th to attending the 2026 Day of Choice event.

Elizabeth Perkins asked if someone was being hired to work in the garden center with the DMH contract. Walker clarified that one employee will be moving over to the garden center when it opens. A different employee is being trained to take over to fill the vacancy at the Laurie Care Center. Hopefully the employee that will be going to the Laurie Care Center will be the first employment services client.

Committee Meetings (Updates)

Agency Governance Committee Meeting (March 3, 2026)

Policy 29 was revised and the recommendations are in front of the Board. The policy was updated to reflect what has already been approved. Some of those changes are to the restricted fund allocations and moving from the 25% of income to the 4 months average trailing expenses from the prior year.

Policy 49 is a new policy that was presented that would be part of the Purchase of Service Agreements. The policy was developed from conversations with LAI at the Joint CCDDR LAI Committee. There are many examples included in the policy that show how changes in the tax dollars received would affect funded agencies.

Joint CCDDR/LAI Committee Meeting (March 5, 2026)

There were a few key points brought up by LAI that they would like to see considered and discussed again. They wanted to see the word “typically” left out of Policy 49 on page 2. They want it to read that CCDDR utilizes the highest expenditure amounts. They also requested that Policy 49 not set a precedent. They would like the cap language to not be considered permanent and remain a work in progress. They were reminded that special funding requests will always be considered.

Discussion & Conclusion of Resolutions

1. Resolution 2026-12: Approval of New Policy 49

The policy includes 7 examples. This is the new policy that explains the budgeting process for the tax budget. It identifies expense categories and gives a roadmap for the future if there are increases or decreases related to the POS agreements. This policy is referred to in section 26 of the POS agreements.

Mary Hayslett said the examples are very well thought out. Everyone knows the cap and the cap is whatever the tax funds happen to be. CCDDR is going to be equitable and fair about their distribution. She asked if anyone wanted to entertain removing the word “typically” from the policy. Laura Martin said she did not want to take the word out because then you must take out the caveat at the end of that part. To cover all the possible scenarios, it needs to be included. Ed explained that the word is included because normally the highest amount for each month over the past 3 to 5 years has been used. It is usually 3 years but sometimes it could be 5. In more recent years, 3 years of data have been used. Specifically on the children’s services side, there may be other information that is not necessarily reflected in the numbers. An agency may have lost some clients throughout the year, or had low billing compared to their budget

and then made up for it by adding several clients later in the year. The word “typically” allows for projections for the following year using that information and allows the projections to be more accurate.

Mary asked what the status was of getting the LAI POS Agreement signed. Ed responded that the agreement had to be approved in a later resolution. The previously approved 2026 agreement has not been signed. If the agreement in Resolution 2026-14 is approved, then it will be sent to LAI and the other 3 agencies will be sent amendments if those are approved so that all agreements are the same. Laura said the issue is that Policy 49 is referenced in the POS agreements. If Policy 49 is not approved, then the agreements need to be amended again, and it will probably extend this process out even further. Ed said that 3 out of the 4 agencies have signed the previously approved agreement. Mary said that through the process of extending LAI’s 2025 agreement, a lot of their requests have been met and their cap was raised to around \$230,000 which is what they originally put in their budget. Ed said that in that case, the word “typically” worked out in LAI’s favor because they got an increase to their cap. Mary said that LAI did express their appreciation for that and the Board should be applauded for making efforts to discuss these things further.

Laura asked if there was any other way Ed could succinctly summarize Policy 49. Ed responded that the most important part is the first 3 pages and the rest are examples. The examples go into detail on what would happen if there was a reduction in income projections mid-year. If it looks like the revenue is going to be significantly lower than was projected, then expenses will be examined to see if there were any savings that can offset the lost revenue. If there are no savings, or if expenses are going to be higher than projected, the Board would have to consider whether section 26 of the proposed POS agreement would have to be executed. There is always the possibility that at the beginning of the budget year there could be excess restricted funds that can be allocated to offset expenses which would reduce the expenses going against the current year revenue like what happened in February. It also goes through a possible scenario where there could be a possible increase if there is an expectation of an increase in revenues. It also opens the door at the end of the year if there are shortfalls as a result of the cap and if there are any revenues left, then there is an opportunity for agencies to submit a special funding request.

Ed also did not take the use of the word “discretionary” lightly. He tried every synonym possible. It is not that the services being provided are not important, it was just the most appropriate way to describe the expense. The obligatory expenses are the Partnership for Hope waiver match agreement, and the contract with DMH. Those are things CCDDR is obligated to pay over the next few years. Discretionary is applicable to the POS agreements and any other CCDDR funded services that are not part of a POS agreement. This includes OATS and the special needs category that pays for equipment and services clients cannot fund through any other source. Everything except for Partnership for Hope and CCDDR program services is considered discretionary. Laura said the policy was needed because agencies needed a little more clarification on how any budget cuts might happen and to ease some concerns that it would be done equitably. Ed said that a 5% increase in revenue may not equal a 5% increase across the board for funded agencies because the agency funding line items are not proportional. Laura asked if anyone would like to entertain a motion to approve Policy 49.

Brian Willey said he had a concern. He met with one of the Commissioners back in December and they said if some of the verbiage in the contract was changed, LAI would sign the contract. The verbiage was changed and they still did not sign the contract. If the new agreement is approved tonight that does not mean they will not come back and request more changes. He thought this would be done in December when a compromise was made. Laura asked what happens if Policy 49 is not approved. Ed responded that Resolutions 2026-14, 2026-15, 2026-16, and 2026-17 could be tabled because they are contingent upon Policy 49.

Brent Simpson asked if Ed could go over the three main sticking points in the POS agreements. The three items were the cap, the waitlist, and the termination clause. Ed responded that the waitlist has been removed. The waitlist policy still exists but the waitlist is no longer in the contract. Section 15 was changed to add a reference to section 26. The old version of section 26 said that if there are not funds to fund the agreement, then the agreement would automatically become null and void. New language was included in section 26 to include Policy 49. If the conditions are met in Policy 49 and the Board decides

to enact section 26, then that would reduce the cap amount if there is a reduction. Brent said that waitlists can be looked at as a negative thing but they can act as a funding trigger under certain circumstances. Laura said that one of LAI's concerns with the waitlist was always that if someone tries community employment for a while and then wants to come back to the workshop, they could have to wait if a waitlist is enacted. Elizabeth said that the DMH employment supports may be very helpful for those who are struggling in community employment and it will be another opportunity for LAI to earn revenue.

Laura reviewed the three options the Board has for moving forward. Option one is to do nothing and stick with the old contracts. Option two would be to approve Policy 49 and discuss the POS agreements. Option three would be to table these resolutions and go back to the drawing board on the POS agreements. Brent asked if Policy 49 was basically the consensus that came out of the two Joint Committee meetings. Mary responded that this was the compromise to not have three triggers that terminate funds, and that the cap would be the overriding rule. She will probably dissent when voting but she did not think that was representative of the Committee. She does not like all the bureaucracy.

Brian made a motion to do nothing. There were discussions of how normally someone could vote to approve something and then those who were opposed could vote no. There was no second to the motion.

Adrienne wanted to let the Board know that CLC's board had not met this month and had not had a chance to review the policies. She also said she sent a letter about attendance with something to consider. The cap amount is not the actual amount that will be received. If CLC has lots of absences due to illness, there is not as much income but slots cannot be overfilled. A lot of students with special needs and developmental disabilities miss more school due to illness. This is something that CLC struggles with.

Motion by Brent Simpson, second Paul DiBello to approve Resolution 2026-12 as presented.

AYE: Paul DiBello, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: Mary Hayslett

ABSTAIN: None

Motion carries.

2. Resolution 2026-13: Approval of Amended Policy 29

The changes are reflective of the discussion at the Agency Governance Committee meeting. The changes memorialize what the Board approved in the restricted and unrestricted fund allocations in February which was 4 months of trailing expenses just for the Services Account.

Motion by Mary Hayslett, second Elizabeth Perkins to approve Resolution 2026-13 as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

3. Resolution 2026-14: LAI POS Agreement April 1st to December 31st, 2026

Paragraph two was modified to remove the waitlist. In paragraph one, the cap amount was increased to LAI's original budget amount less the January through March funding that is being paid under the current contract extension. The extension expires on March 31st and this agreement would begin on April 1st. Section 15 and 25 have changes referring to Section 26. Section 26 has been completely re-worded.

Motion by Paul DiBello, second Ro Witt to approve Resolution 2026-14 as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

4. Resolution 2026-15: Amendments to CLC POS Agreement January 1st to December 31st, 2026

This amendment would be retroactive to January 1st. The cap was also increased to CLC's budget amount, and sections 15, 25, and 26 have been changed.

Motion by Elizabeth Perkins, second Kelly Verneti to approve Resolution 2026-15 as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

5. Resolution 2026-16: Amendments to IWYP POS Agreement January 1st to December 31st, 2026

Sections 15, 25, and 26 have been changed.

Motion by Ro Witt, second Paul DiBello to approve Resolution 2026-16 as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

6. Resolution 2026-17: Amendments to OSLCFDC POS Agreement January 1st to December 31st, 2026

Sections 15, 25, and 26 have been changed.

Motion by Kym Jones, second Brian Willey to approve Resolution 2026-17 as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins, Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

Old Business for Discussion

Keystone House

An employee reached out to Ed after the February Board meeting with interest in leasing the house. Ed is still getting bids on replacements or repairs. The employee would not be ready to move in until summer anyway. The items needing replacement or repair are the front and back decks, carpet, paint, and a few outlets. The last rent amount being paid was \$848.

New Business for Discussion

None

CCDDR Reports

January 2026 Support Coordination Report

There were 0 pending intakes, 6 approved intakes, 2 transfers in, 0 transfers out, and 1 discharge during January. Medicaid eligibility was 80.73%. Medicaid claim submission collection is at 99.51%. Rebilling is being submitted monthly, so unpaid claims can be collected whenever possible.

January 2026 Agency Economic Report

Income for the SB 40 Tax program was higher than projected and Services program income was higher than projected. The new Support Coordinator is doing a good job and is exceeding expectations as far as billing percentages. SB 40 Tax program expenses were lower than budgeted in all categories and Services program expenses were lower than budgeted. The only item that was over budget was audits. The 2024 Audit final invoice did not come in until January but was budgeted for December.

Mary asked if the money market account had been established. Ed responded that it had been opened. There were some delays at the bank and then some paperwork was wrong and had to be sent back out for everyone to sign. Ed will begin working on the new banking RFP next week.

Elizabeth asked if the difference in TCM billed in 2025 versus 2026 was because of more participants. Ed said that is partially due to having more clients, but the billing percentages are higher now that rebilling is being done more frequently.

Motion by Ro Witt, second Kym Jones to approve the reports as presented.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

January 2026 Credit Card Statements

No questions and a vote not necessary.

Discussion & Conclusion of Remaining Resolutions

None

Open Discussion

None

Public Comment

None

Adjournment of Open Session

Motion by Mary Hayslett, second Brian Willey to adjourn the Open Session Board meeting.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,
Brian Willey, Ro Witt, Brent Simpson, Kelly Verneti

NO: None

ABSTAIN: None

Motion carries.

The Open Session Board meeting was adjourned.

Board Chairperson/Other Board Member

Secretary/Other Board Member

Final 2024 Audit Report

**CAMDEN COUNTY
DEVELOPMENTAL
DISABILITY RESOURCES**

Camdenton, Missouri

INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2024

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1 – 3
MANAGEMENT'S DISCUSSION & ANALYSIS	4 – 9
BASIC FINANCIAL STATEMENTS:	
Statement of Net Position	10
Statement of Revenues, Expenses, and Changes in Net Position	11
Statement of Cash Flows	12
Notes to the Financial Statements.....	13 – 24
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Changes in Net Pension Liability and Related Ratios.....	25
Schedule of Contributions and Notes to Schedule of Contributions.....	26 – 27
SUPPLEMENTARY INFORMATION:	
Statement of Revenues and Expenses by Program.....	28



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

Certified Public Accountants and Consultants

Dale A. Siebeneck
Wendy M. Renner
Eldon H. Becker, Jr.
Jessica L. Bridges
Bobbie J. Redmon-Murray
Kevin B. Johnson
Theresa E. Price

Elmer L. Evers, Emeritus
Richard E. Elliott, Emeritus
Jerome L. Kauffman, Emeritus
Keith L. Taylor, Emeritus
Jo L. Moore, Emeritus
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, 2024, 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, 2024, 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, 2026

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

(Unaudited)

The discussion and analysis of the Camden County Senate Bill 40 Board doing business as Camden County Developmental Disability Resources (CCDDR) financial performance provides an overall review of CCDDR's financial activities for the year ended December 31, 2024. 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 2024 are as follows:

- CCDDR's liquid assets of cash and cash equivalents were \$1,449,168.07 and \$1,261,640.73 for the years ended December 31, 2024 and 2023, 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, 2024

(Unaudited)

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

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

Notes to Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to basic financial statements can be found on pages 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 2024 and 2023.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

(Unaudited)

Table 1
Statement of Net Position

Assets	2024	2023
Current and Other Assets	\$ 2,765,654.93	\$ 2,541,718.89
Capital Assets, Net	783,580.42	642,312.79
Total Assets	<u>3,549,235.35</u>	<u>3,184,031.68</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	162,900.22	163,715.80
Total Deferred Outflows of Resources	<u>162,900.22</u>	<u>163,715.80</u>
Liabilities		
Current Liabilities	167,443.60	80,627.94
Noncurrent Liabilities	99,806.25	82,705.00
Total Liabilities	<u>267,249.85</u>	<u>163,332.94</u>
Deferred Inflows of Resources		
Unavailable Revenue - Property Taxes	1,128,016.24	1,065,114.73
Deferred Inflows Related to Pensions	36,749.00	9,330.00
Total Deferred Inflows of Resources	<u>1,164,765.24</u>	<u>1,074,444.73</u>
Net Position		
Net Investment in Capital Assets	783,580.42	632,511.75
Restricted	1,496,540.06	1,477,458.06
Total Net Position	<u>\$ 2,280,120.48</u>	<u>\$ 2,109,969.81</u>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

(Unaudited)

Table 2 shows the changes in CCDDR's net position for the years ended December 31, 2024 and 2023.

Table 2
Changes in Net Position

Revenues	2024	2023
Operating Revenues		
Charges for Services	\$ 1,579,885.25	\$ 1,394,171.52
Grants	26,649.28	11,217.13
Miscellaneous	13,854.59	276.06
Nonoperating Revenues		
Property Tax Receipts	1,133,540.64	1,015,550.17
MEHTAP Grant	12,895.18	13,562.62
Rent	26,212.00	5,712.00
In-Kind Rent	(19,600.00)	-
Interest Income	9,319.27	8,335.73
Gain on Disposal of Assets	-	500.00
Total Revenue	<u>2,782,756.21</u>	<u>2,449,325.23</u>
Expenses		
Operating Expenses	<u>2,612,605.54</u>	<u>2,461,117.34</u>
Total Expenses	<u>2,612,605.54</u>	<u>2,461,117.34</u>
Change in Net Position	170,150.67	(11,792.11)
Net Position, Beginning of Year	<u>2,109,969.81</u>	<u>2,121,761.92</u>
Net Position, End of Year	<u>\$ 2,280,120.48</u>	<u>\$ 2,109,969.81</u>

While several revenue sources help to fund CCDDR, TCM income was the biggest contributor for 2024 and 2023 accounting for 56.8% and 56.9% 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, 2024 and 2023, respectively.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

(Unaudited)

Capital Assets

CCDDR had \$783,580.42 and \$642,312.79 (net of accumulated depreciation) invested in capital assets as of December 31, 2024 and 2023, 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, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Land	\$ 61,399.50	\$ 61,399.50
Construction in Progress	159,254.50	29,700.00
Structures, Buildings and Equipment Net	510,757.07	551,213.29
Right to use Subscription Asset, Net	52,169.35	-
Totals	<u>\$ 783,580.42</u>	<u>\$ 642,312.79</u>

Debt Administration

CCDDR had one capital lease at the end of 2024 and 2023, which was the Sumner Computer Lease. The capital lease totaled \$0.00 and \$9,801.04 at December 31, 2024 and 2023, respectively.

	<u>2024</u>	<u>2023</u>
Beginning of Year Balance	\$ 9,801.04	\$ 27,743.57
Addition	-	-
Deletion	(9,801.04)	(17,942.53)
End of Year Balance	<u>\$ -</u>	<u>\$ 9,801.04</u>
Due Within One Year	<u>\$ -</u>	<u>\$ 9,801.04</u>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

(Unaudited)

Economic Factors and Next Year's Budget:

General Fund Budget Summary

The Fiscal Year 2025 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 2025 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 2025 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, 2024

ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 1,449,168.07
Property Tax Receivable, Net of Allowance for Uncollectibles	1,215,618.76
Ancillary Services Receivable	9,644.00
Medicaid Services Receivable	51,753.60
Non-Medicaid Services Receivable	14,130.00
Rent Receivable	626.00
Prepaid Insurance	24,714.50
Total Current Assets:	<u>2,765,654.93</u>
Capital Assets (net):	
Land	61,399.50
Construction in Progress	159,254.50
Structures, Buildings, and Equipment	510,757.07
Right to Use Subscription Asset	52,169.35
Total Capital Assets:	<u>783,580.42</u>
Total Assets	<u>3,549,235.35</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pensions	<u>162,900.22</u>
Total Deferred Outflows of Resources	<u>162,900.22</u>
LIABILITIES	
Current Liabilities:	
Accrued Expenses	154,963.22
Current Portion of Subscription Liability	12,480.38
Total Current Liabilities	<u>167,443.60</u>
Noncurrent Liabilities:	
Net Pension Liability	59,288.00
Subscription Liability	40,518.25
Total Noncurrent Liabilities	<u>99,806.25</u>
Total Liabilities	<u>267,249.85</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue - Property Taxes	1,128,016.24
Deferred Inflows Related to Pensions	36,749.00
Total Deferred Inflows of Resources	<u>1,164,765.24</u>
NET POSITION	
Net Investment in Capital Assets	783,580.42
Restricted	1,496,540.06
Total Net Position	<u>\$ 2,280,120.48</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, 2024

OPERATION REVENUES	
Charges for Services	\$ 1,579,885.25
Grants	26,649.28
Miscellaneous	13,854.59
Total Operating Revenues	<u>1,620,389.12</u>
OPERATING EXPENSES	
Administrative Expenses:	
Public Meetings	2,762.80
Office Expenses	12,341.61
Dues	10,420.00
Training	1,918.00
Travel	2.00
Miscellaneous	2,501.73
Utilities	6,528.42
Insurance	23,367.93
Depreciation	53,498.56
Partnership for Hope	32,099.01
CCDDR Services	295,705.00
Children's Services	275,106.93
Special Needs	5,962.36
Lake Area Industries	226,259.12
Professional Fees	22,269.50
Contracted Business Services	85,001.27
Repairs and Maintenance	3,788.43
Personnel Services	1,553,072.87
Total Operating Expenses	<u>2,612,605.54</u>
Total Operating Income (Loss)	(992,216.42)
NONOPERATING REVENUES (EXPENSES)	
Property Taxes	1,133,540.64
Interest Income	9,319.27
MEHTAP Grant	12,895.18
Rent	26,212.00
In-Kind Rent	(19,600.00)
Total Nonoperating Revenues (Expenses)	<u>1,162,367.09</u>
CHANGE IN NET POSITION	170,150.67
NET POSITION AT BEGINNING OF YEAR	<u>2,109,969.81</u>
NET POSITION AT END OF YEAR	<u>\$ 2,280,120.48</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, 2024

<u>Cash Flows from Operating Activities:</u>	
Receipts from customers and users	\$ 1,612,732.32
Payments to suppliers	(831,461.08)
Payments to employees	(1,530,054.15)
Net Cash Provided (Used) by Operating Activities	<u>(748,782.91)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>	
Property taxes	1,112,051.03
Proceeds from rent	6,612.00
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,118,663.03</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(194,766.19)
Capital Lease Payments	(9,801.04)
Proceeds from grant	12,895.18
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(191,672.05)</u>
<u>Cash Flow from Investing Activities:</u>	
Receipts of interest	9,319.27
Net Cash Provided (Used) by Investing Activities	<u>9,319.27</u>
Net Increase (Decrease) in Cash and Cash Equivalents	187,527.34
Cash & Cash Equivalents at Beginning of Year	<u>1,261,640.73</u>
Cash & Cash Equivalents at End of Year	<u>\$ 1,449,168.07</u>
<u>Reconciliation of operating income to net cash provided (used) by operating activities:</u>	
Net Operating Income (Loss)	\$ (992,216.42)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation and Amortization	53,498.56
(Increase) Decrease in:	
TCM Receivable	(3,412.80)
Non Medicaid Receivable	(2,288.00)
Ancillary Services Receivable	(1,330.00)
Rent Receivable	(626.00)
Prepaid Insurance	2,771.33
Prepaid Transit Services	52,867.89
Deferred Outflows Related to Pensions	815.58
Increase (Decrease) in:	
Net Pension Liability	(23,417.00)
Accrued Expenses	84,136.32
Subscription Liability	52,998.63
Deferred Inflows Related to Pensions	27,419.00
Net Cash Provided (Used) by Operating Activities	<u>\$ (748,782.91)</u>
<u>Supplemental Schedule of Noncash Capital and Related Financing Activities:</u>	
Subscription Asset Acquired Through Contract	\$ 65,211.69

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, 2024

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, 2024

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, 2024 was \$21,689.45. All other program related receivables have been deemed fully collectible at December 31, 2024.

G. Capital Assets

Structures, buildings, equipment, and subscription-based information are carried at cost. CCDDR's policy is to depreciate structures, buildings, equipment and subscription-based information 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
Subscription-Based Information	2 – 5 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: \$59,288 restricted for net pension; and \$1,553,833 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, 2024

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, 2026, which is the date the financial statements were available to be issued.

K. New Accounting Pronouncements

Effective January 1, 2024, CCDDR adopted the provisions of GASB Statement No.96, *Subscription Based Information Technology Arrangements (SBITAs)*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The statement requires recognition of a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability. The government recognizes the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The government generally recognizes a right-to-use asset, an intangible asset, and a corresponding subscription liability. The government recognizes the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. With the adoption of the new accounting pronouncement, SBITAs are now presented as Right to Use Assets.

In June 2022, GASB issued statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of the financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. CCDDR did not have compensated absences at December 31, 2024.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

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

L. In-Kind Services Provided

CCDDR provides office space to both Children's Learning Center and OATS at no cost as long as they are providing services to clients of CCDDR. In 2024, the organization recognized in-kind revenue of \$19,600.00 representing the fair market value of the rent provided and rent expense in the same amount.

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, 2024 and were either fully insured by FDIC or collateralized by pledged securities.

NOTE 3 – PROPERTY TAXES:

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

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

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

	<u>2023</u>
Camden County	\$1,928,375,417

The tax levy per \$100 of assessed valuation of taxable tangible property for 2023 was \$0.0576.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

NOTE 3 – PROPERTY TAXES: (Cont'd.)

The ratio of taxes received to taxes assessed (collection rate) for the year ended December 31, 2024 was as follows, categorized by levy dates:

	<u>2023 Levy</u>
Assessed valuation	\$1,928,375,417
Levy per \$100 of assessed valuation	<u>.000576</u>
Current Taxes Assessed	<u>\$ 1,110,744.24</u>
Collection Rate:	
Total Taxes Received in 2024	\$ 1,133,540.64
Current Taxes Assessed	<u>1,110,744.24</u>
Percentage of Total Collection	<u>102.05%</u>

Collection percentages can vary depending upon timing of collections.

NOTE 4 - RISK MANAGEMENT:

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

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

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

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.

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.

2024 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.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

NOTE 5 – RETIREMENT PLAN: (Cont'd.)

Employees covered by benefit terms. At June 30, 2024, 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	<u>16</u>
	<u>25</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 8.5% of annual covered payroll at January 1, 2024.

Net pension liability. The employer's net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2024.

Actuarial assumptions. The total pension liability in the February 29, 2024, 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

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 29, 2024 valuation were based on the results of an actuarial experience study for the period March 15, 2015 through February 29, 2020.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

NOTE 5 – RETIREMENT PLAN: (Cont'd.)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/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, 2024

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)
Balances at 6/30/2023	\$ 907,716	\$ 825,011	\$ 82,705
Changes for the year:			
Service Cost	55,895	-	55,895
Interest	64,686	-	64,686
Difference between expected and actual experience	(34,744)	-	(34,744)
Contributions – employer	-	71,926	(71,926)
Net Investment income	-	43,283	(43,283)
Benefit Payments, including refunds	(22,581)	(22,581)	-
Administrative expense	-	(3,211)	3,211
Other changes	-	(2,744)	2,744
Net Changes	63,256	86,673	(23,417)
Balances at 6/30/2024	\$ 970,972	\$ 911,684	\$ 59,288

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)	\$1,134,141	\$970,972	\$ 839,509
Plan Fiduciary Net Pension	911,684	911,684	911,684
Net Pension Liability/(Asset) (NPL)	\$ 222,457	\$ 59,288	\$ (72,175)

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

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, 2024, the employer recognized pension expense of \$90,916.94. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 89,486	\$ (29,815)
Changes in assumptions	-	(6,934)
Net difference between projected and actual earning on pension plan investment	27,573	-
Employee contributions subsequent measurement date	45,841	-
Total	\$ 162,900	\$ (36,749)

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

Year ending December 31:	Net Deferred Outflows of Resources
2025	\$ 16,930
2026	34,359
2027	21,056
2028	11,683
2029	1,218
Thereafter	(4,936)
Total	\$ 80,310

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, 2024

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, 2024, 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
\$ 3,691.89

NOTE 7 – CAPITAL ASSETS:

Capital Asset activity by major class are as follows at December 31, 2024:

	<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	129,554.50	-	159,254.50
Total capital assets, not being depreciated	<u>91,099.50</u>	<u>129,554.50</u>	<u>-</u>	<u>220,654.00</u>
Capital assets being depreciated:				
Buildings	898,937.74	-	-	898,937.74
Furniture and equipment	138,113.63	-	-	138,113.63
Total capital assets, being depreciated	<u>1,037,051.37</u>	<u>-</u>	<u>-</u>	<u>1,037,051.37</u>
Less accumulated depreciation for:				
Buildings	(368,447.22)	(29,777.93)	-	(398,225.15)
Furniture and equipment	(117,390.86)	(10,678.29)	-	(128,069.15)
Total accumulated depreciation	<u>(485,838.08)</u>	<u>(40,456.22)</u>	<u>-</u>	<u>(526,294.30)</u>
Total capital assets being depreciated, net	<u>551,213.29</u>	<u>(40,456.22)</u>	<u>-</u>	<u>510,757.07</u>
Intangible assets, being amortized:				
Subscription assets	-	65,211.69	-	65,211.69
Total intangible assets, being amortized	<u>-</u>	<u>65,211.69</u>	<u>-</u>	<u>65,211.69</u>
Less accumulated amortization for:				
Subscription assets	-	(13,042.34)	-	(13,042.34)
Total accumulated amortization	<u>-</u>	<u>(13,042.34)</u>	<u>-</u>	<u>(13,042.34)</u>
Total intangible assets, being amortized, net	<u>-</u>	<u>52,169.35</u>	<u>-</u>	<u>52,169.35</u>
Capital assets, net	<u>\$ 642,312.79</u>	<u>\$ 141,267.63</u>	<u>\$ -</u>	<u>\$ 783,580.42</u>

Total depreciation and amortization expense for the year ended December 31, 2024 was \$53,498.56.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

NOTE 8: NOTES PAYABLE:

CCDDR has entered into a note payable for financing the acquisition of computer equipment. The note was paid off during 2024.

The following is a summary of long-term debt activity of the primary government for the year ended December 31, 2024:

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

NOTE 9: SUBSCRIPTIONS:

For the year ended December 31, 2024, CCDDR implemented the requirements of GASB Statement No. 96, “Subscription-Based Information Technology Arrangements” (Subscriptions). The Statement provides a definition of Subscriptions and provides uniform guidance for accounting and financial reporting for such transactions. The guidance will decrease diversity in the accounting and financial reporting for these transactions, thereby increasing comparability in financial reporting among governments. Further, the reporting of a subscription asset (a right-to-use intangible asset) and a subscription liability will enhance the relevance and reliability of the financial statements.

An initial subscription liability was recorded in the amount of \$65,211.69. The liability balance as of December 31, 2024 was \$52,998.63. CCDDR is required to make fixed monthly payments of \$1,195, and the subscription has an interest rate of 3.93%. The value of the right to use asset as of December 31, 2024 was \$52,169.35 with accumulated amortization of \$13,042.34.

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 12,480.38	\$ 1,859.62	\$ 14,340.00
2026	12,979.78	1,360.22	14,340.00
2027	13,499.17	840.83	14,340.00
2028	14,039.30	300.70	14,340.00
Totals	<u>\$ 52,998.63</u>	<u>\$ 4,361.37</u>	<u>\$ 57,360.00</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, 2024

	<u>2024</u>	<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>
A. Total Pension Liability										
1. Service Cost	\$ 55,895	\$ 52,546	\$ 54,713	\$ 54,184	\$ 49,115	\$ 42,617	\$ 41,180	\$ 35,211	\$ 31,053	\$ 26,765
2. Interest on Total Pension Liability	64,686	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	(34,744)	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	<u>(22,581)</u>	<u>(45,795)</u>	<u>(28,943)</u>	<u>(10,268)</u>	<u>(13,925)</u>	<u>(3,535)</u>	<u>(7,963)</u>	<u>(1,323)</u>	<u>(1,752)</u>	<u>(1,734)</u>
7. Net Change in total pension liability	63,256	140,893	83,317	101,810	109,886	91,968	57,154	72,356	53,247	55,956
8. Total pension liability - beginning	907,716	766,823	683,506	581,696	471,810	379,842	322,688	250,332	197,085	141,129
9. Total pension liability - ending	<u>\$ 970,972</u>	<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. Plan Fiduciary Net Position										
1. Contributions - employer	\$ 71,926	\$ 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	43,283	29,464	841	141,870	7,268	25,143	38,162	28,798	171	3,367
4. Benefit payments, including refunds of employer contributions	(22,581)	(45,795)	(28,943)	(10,268)	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
5. Pension Plan Administrative Expense	(3,211)	(3,197)	(2,763)	(2,467)	(2,959)	(2,659)	(1,452)	(1,602)	(1,431)	(1,305)
6. Other (Net Transfer)	<u>(2,744)</u>	<u>4,785</u>	<u>17,329</u>	<u>(95)</u>	<u>4,603</u>	<u>(968)</u>	<u>(7,170)</u>	<u>(1,138)</u>	<u>(1,203)</u>	<u>7,580</u>
7. Net Change in plan fiduciary net position	\$ 86,673	\$ 58,129	\$ 58,379	\$ 203,203	\$ 61,664	72,471	70,518	71,841	30,673	40,799
8. Plan fiduciary net position - beginning	825,011	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>\$ 911,684</u>	<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>
C. Net pension liability / (asset)	59,288	82,705	(59)	(24,997)	76,396	28,174	8,677	22,041	21,526	(1,048)
D. Plan fiduciary net position as a percentage of the total pension liability	93.89%	90.89%	100.01%	103.66%	86.87%	94.03%	97.72%	93.17%	91.40%	100.53%
E. Covered - employee payroll	\$ 866,701	\$ 893,512	\$ 796,817	\$ 864,353	\$ 753,821	\$ 689,999	\$ 587,402	\$ 646,825	\$ 512,552	\$ 477,451
F. Net pension liability as a percentage of covered employee payroll	6.84%	9.26%	(0.01)%	(2.89)%	10.13%	4.08%	1.48%	3.41%	4.20%	(0.22)%

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

SCHEDULE OF CONTRIBUTIONS

For the Year Ended December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution As Percentage
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%
2024	86,099.28	86,099.40	(0.12)	1,012,933.58	8.50%

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

NOTES TO SCHEDULE OF CONTRIBUTIONS

For the Year Ended December 31, 2024

Valuation Date:	February 29, 2024
Notes:	The roll-forward of total pension liability from February 29, 2024 to June 30, 2024 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 7 to 15 years
Asset Valuation Method	5-Year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increases	2.75% to 6.75% including wage inflation
Investment Rate of Return	7.00%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	<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>
Other Information:	None

SUPPLEMENTARY
INFORMATION

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

**STATEMENT OF REVENUES AND EXPENSES
BY PROGRAM**

For the Year Ended December 31, 2024

	<u>SB40 TAX</u>	<u>SERVICES</u>	<u>TOTAL</u>
OPERATING REVENUES			
Charges for Services	\$ -	\$ 1,579,885.25	\$ 1,579,885.25
Grants	-	26,649.28	26,649.28
Miscellaneous	-	13,854.59	13,854.59
Total Operating Revenues	-	1,620,389.12	1,620,389.12
OPERATING EXPENSES			
Administrative Expenses:			
Public Meetings	-	2,762.80	2,762.80
Office Expenses	-	12,341.61	12,341.61
Dues	-	10,420.00	10,420.00
Training	-	1,918.00	1,918.00
Miscellaneous	25.00	2,476.73	2,501.73
Utilities	-	6,528.42	6,528.42
Insurance	-	23,367.93	23,367.93
Depreciation	-	53,498.56	53,498.56
Travel	-	2.00	2.00
Partnership for Hope	32,099.01	-	32,099.01
CCDDR Services	295,705.00	-	295,705.00
Children's Services	275,106.93	-	275,106.93
Special Needs	5,962.36	-	5,962.36
Lake Area Industries	226,259.12	-	226,259.12
Professional Fees	-	22,269.50	22,269.50
Contracted Business Services	-	85,001.27	85,001.27
Repairs and Maintenance	-	3,788.43	3,788.43
Personnel Services	-	1,553,072.87	1,553,072.87
Total Operating Expenses	835,157.42	1,777,448.12	2,612,605.54
Net Operating Income (Loss)	(835,157.42)	(157,059.00)	(992,216.42)
NONOPERATING REVENUES (EXPENSES)			
Property Taxes	1,133,540.64	-	1,133,540.64
Interest Income	8,553.87	765.40	9,319.27
MEHTAP Grant	12,895.18	-	12,895.18
Rent	-	26,212.00	26,212.00
In-Kind Rent	-	(19,600.00)	(19,600.00)
Total Nonoperating Revenues (Expenses)	1,154,989.69	7,377.40	1,162,367.09
CHANGE IN NET POSITION	\$ 319,832.27	\$ (149,681.60)	\$ 170,150.67

OSL February 2026 Reports

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

February 1-28, 2026

	TOTAL
Revenue	
Subsidy Payment	5,660.94
Tuition	10,199.20
Total for Revenue	\$15,860.14
Gross Profit	\$15,860.14
Expenditures	
Bank Charges & Fees	0.50
Curriculum	98.33
Food	864.59
Interest and Penalty	
Interest	0.24
Penalty	30.05
Total for Interest and Penalty	\$30.29
Interest Paid	72.05
Job Supplies	75.77
Legal & Professional Services	20.00
Office Supplies & Software	122.11
Payroll Expenses	
Taxes	972.76
Wages	12,715.94
Total for Payroll Expenses	\$13,688.70
QuickBooks Payments Fees	167.00
Staff Functions	68.08
Total for Expenditures	\$15,207.42
Net Operating Revenue	\$652.72
Other Revenue	
Other Income	
Donations	10,600.00
Grant	30,500.00
Total for Other Income	\$41,100.00
Total for Other Revenue	\$41,100.00
Other Expenditures	
OS Transfers	10,000.00
Total for Other Expenditures	\$10,000.00
Net Other Revenue	\$31,100.00
Net Revenue	\$31,752.72

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-February 28, 2026

	TOTAL
Revenue	
Subsidy Payment	10,362.87
Tuition	20,890.70
Total for Revenue	\$31,253.57
Gross Profit	\$31,253.57
Expenditures	
Activities	15.85
Bank Charges & Fees	0.50
Curriculum	196.66
Food	1,717.79
Interest and Penalty	
Interest	0.24
Penalty	30.05
Total for Interest and Penalty	\$30.29
Interest Paid	159.53
Job Supplies	167.99
Legal & Professional Services	20.00
Office Supplies & Software	155.93
Payroll Expenses	
Taxes	1,985.66
Wages	26,184.07
Total for Payroll Expenses	\$28,169.73
QuickBooks Payments Fees	334.00
Staff Functions	68.08
Telephone	37.60
Total for Expenditures	\$31,073.95
Net Operating Revenue	\$179.62
Other Revenue	
Other Income	\$12.00
Donations	22,500.00
Grant	30,500.00
Total for Other Income	\$53,012.00
Total for Other Revenue	\$53,012.00
Other Expenditures	
OS Transfers	20,000.00
Total for Other Expenditures	\$20,000.00
Net Other Revenue	\$33,012.00
Net Revenue	\$33,191.62

Statement of Financial Position Summary

Our Savior Lutheran Church DBA LighthouseCFDC (2)

As of Feb 28, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	\$46,641.99
Current Assets	\$48,097.05
Bank Accounts	\$48,097.04
Accounts Receivable	\$0.00
Other Current Assets	\$0.01
Total for Current Assets	\$48,097.05
Fixed Assets	\$0.00
Other Assets	-\$1,455.06
Total for Assets	\$46,641.99
Liabilities and Equity	\$46,641.99
Liabilities	\$21,946.39
Current Liabilities	\$11,977.36
Accounts Payable	\$10,000.00
Other Current Liabilities	\$1,977.36
Total for Current Liabilities	\$11,977.36
Long-term Liabilities	\$9,969.03
Total for Liabilities	\$21,946.39
Equity	\$24,695.60
Total for Liabilities and Equity	\$46,641.99

Statement of Cash Flows

Our Savior Lutheran Church DBA LighthouseCFDC (2)

February 1-28, 2026

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	31,752.72
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Direct Deposit Payable	0.00
Payroll Liabilities:Daycare Half Days Employee Discount	330.00
Payroll Liabilities:Federal Taxes (941/944)	-1,837.66
Payroll Liabilities:MO Income Tax	219.00
Payroll Liabilities:MO Unemployment Tax	0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$1,288.66
Net cash provided by operating activities	\$30,464.06
INVESTING ACTIVITIES	
FINANCING ACTIVITIES	
OakStar Loan	-5,059.98
Net cash provided by financing activities	-\$5,059.98
NET CASH INCREASE FOR PERIOD	\$25,404.08
Cash at beginning of period	\$22,692.96
CASH AT END OF PERIOD	\$48,097.04

Statement of Cash Flows

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-February 28, 2026

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	33,191.62
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Payable (A/P)	10,000.00
Direct Deposit Payable	0.00
Payroll Liabilities:Daycare Half Days Employee Discount	660.00
Payroll Liabilities:Federal Taxes (941/944)	-2,066.38
Payroll Liabilities:MO Income Tax	-174.00
Payroll Liabilities:MO Unemployment Tax	0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$8,419.62
Net cash provided by operating activities	\$41,611.24
INVESTING ACTIVITIES	
OS941Accrual	259.28
Net cash provided by investing activities	\$259.28
FINANCING ACTIVITIES	
OakStar Loan	-5,059.98
Net cash provided by financing activities	-\$5,059.98
NET CASH INCREASE FOR PERIOD	\$36,810.54
Cash at beginning of period	\$11,286.50
CASH AT END OF PERIOD	\$48,097.04

IWYP February 2026 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.

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

23 I Wonder Y Preschoolers

23 WAVE After-School Care (Elementary Age)

25 CamUMC J-Force (Youth- Elementary Age)

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

Currently, three participants qualify for CCDDR assistance for one-on-one care. We offer an avg. of 8.5 hours of care for these children each day (Monday-Friday, one participant attends only when Camdenton Schools are not in session).

All programs will close April 3-6 for Easter. We will resume programs on Tuesday April 7th.

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 After-School care is offered Monday - Friday 3:30 pm - 5:30 pm.

All programs follow Camdenton R-III inclement weather closings.

CamUMC I Wonder Y Preschool
Cash Flow Statement Feb 2026

Inflow:	YTD Feb. 2026	
Tuitions:	\$ 9478.04	\$ 20542.66
Donations:	\$ 400.00	\$ 800.00
DESE:	\$ * 1,715.10	\$ * 3043.35
CCDDR:	\$ 3000.85	\$ 5590.32
DESE Remittance:	\$ 0.0	\$ 0.0
Total Income:	\$ 14593.99	\$ 29976.33
Outflow:		
Staff Expenses:	\$ 10378.25	\$ 19770.25
Food:	\$ 914.00	\$ 1775.70
Supplies:	\$ 473.72	\$ 854.37
Misc Expenses: (printer, shared utilities)	\$ 350.00	\$ 700.00
Training	\$ 0.00	\$ 35.00
Total Expenses:	\$ 12115.97	\$ 23135.32
Total cash in =	\$ 14593.99	\$ 29976.33
Total cash out =	\$ 12115.97	\$ 23135.32
Total profit =	\$ 2478.02	\$ 6841.01
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 2026 Reports

CHILDREN'S LEARNING CENTER
AGENCY UPDATE/PROGRESS REPORT
March 10, 2026

Child Count / Attendance:

- The Step Ahead program currently serves 35 enrolled children.
- Of these, 29 children have identified special needs or developmental delays.
- Current attendance includes:
 - 4 full-time one-on-one children
 - 1 part-time one-on-one child
 - 1 one-on-one child attending after school
 - 19 day habilitation children with varying schedules

This drop in attendance was caused by a family moving out of the area. Also, a couple of students that were set to attend need support from a Personal Assistant before they can return.

Community Events:

- Adrienne and Megan will attend the Convention and Visitor's Bureau annual dinner on Tuesday, March 24th at the Lodge of Four Seasons.

General Program News:

- **Program Activities:** March 24th Katie from the Health Department is coming to do a movement activity with parachutes.

Grants / Fundraisers:

- Our Pizza for a Purpose fundraiser is this Friday, March 13th at 6:00 p.m. at Redhead's Lakeside Grill. This year we are doing a raffle for a \$500 gift card to Ground Zero Outfitters.
- CLC will receive \$5,000 from the Community Foundation of the Lake towards a new phone system and to assist families in poverty with payments during the CVB dinner on March 24th.



SB40/CCDDR
April 2026

CHILDREN'S LEARNING CENTER

Statement of Activity

January - February, 2026

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
Revenue				
40000 INCOME				\$0.00
41000 Contributions & Grants				\$0.00
41100 CACFP		3,100.84		\$3,100.84
41200 Camden County SB40	2,004.21	40,015.94		\$42,020.15
Total 41000 Contributions & Grants	2,004.21	43,116.78		\$45,120.99
42000 Program Services				\$0.00
42100 First Steps				\$0.00
42130 Natural Environment Mileage	163.24			\$163.24
42150 Physical Therapy	1,497.50			\$1,497.50
42170 Speech/Language Therapy	446.25			\$446.25
Total 42100 First Steps	2,106.99			\$2,106.99
Total 42000 Program Services	2,106.99			\$2,106.99
43000 Tuition				\$0.00
43500 Tuition		1,920.00		\$1,920.00
43505 Subsidy Tuition		3,014.05		\$3,014.05
Total 43500 Tuition		4,934.05		\$4,934.05
Total 43000 Tuition		4,934.05		\$4,934.05
45000 Other Revenue		4,940.00		\$4,940.00
45200 Fundraising Income				\$0.00
45280 Pizza For A Purpose		500.00		\$500.00
Total 45200 Fundraising Income		500.00		\$500.00
45300 Donation Income				\$0.00
45310 Donations		692.30		\$692.30
Total 45300 Donation Income		692.30		\$692.30
Total 45000 Other Revenue		6,132.30		\$6,132.30
Total 40000 INCOME	4,111.20	54,183.13		\$58,294.33
Total Revenue	\$4,111.20	\$54,183.13	\$0.00	\$58,294.33
GROSS PROFIT	\$4,111.20	\$54,183.13	\$0.00	\$58,294.33
Expenditures				
50000 EXPENDITURES				\$0.00
51000 Payroll Expenditures				\$0.00
51100 Employee Salaries		50,895.14		\$50,895.14
51400 Employee Retirement		880.00		\$880.00
51500 Employee Taxes		4,163.21		\$4,163.21
51800 Payroll Bank/Electronic Transaction Fees		9.73		\$9.73
51900 Workermans Comp Insurance		2,471.00		\$2,471.00
Total 51000 Payroll Expenditures		58,419.08		\$58,419.08
52000 Advertising/Promotional		90.00		\$90.00
55000 Insurance				\$0.00
55200 Commercial General Liability	445.00	1,780.00		\$2,225.00
55300 Commercial Property	542.80	2,171.20		\$2,714.00

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
55400 Director's & Officers	90.00	360.00		\$450.00
55500 Hired & Non-Owned Auto	113.60	454.40		\$568.00
55700 Crime Policy	224.00	896.00		\$1,120.00
Total 55000 Insurance	1,415.40	5,661.60		\$7,077.00
56000 Office Expenditures				\$0.00
56100 Copy Machine	5.77	23.07		\$28.84
56300 Office Supplies	27.21	153.85		\$181.06
Total 56000 Office Expenditures	32.98	176.92		\$209.90
57000 Office/General Administrative Expenditures		30.30		\$30.30
57160 QuickBooks Payments Fees	10.00	557.09		\$567.09
57400 Child Management Software		70.00		\$70.00
57700 Membership/Association Dues		110.00		\$110.00
Total 57000 Office/General Administrative Expenditures	10.00	767.39		\$777.39
58000 Operating Supplies				\$0.00
58100 Classroom Consumables		50.90		\$50.90
58200 Dining		2,916.60		\$2,916.60
58400 Sanitizing		195.85		\$195.85
Total 58000 Operating Supplies		3,163.35		\$3,163.35
59000 Program Service Fees				\$0.00
59100 First Steps				\$0.00
59130 Natural Environment Mileage	378.63			\$378.63
59150 Physical Therapy	2,253.74			\$2,253.74
59170 Speech/Language Therapy	973.12			\$973.12
Total 59100 First Steps				
Total 59000 Program Service Fees	3,605.49			\$3,605.49
62000 Safety & Security	91.60	671.50		\$763.10
63000 Utilities				\$0.00
63100 Electric	194.69	778.73		\$973.42
63200 Internet	35.92	143.71		\$179.63
63300 Telephone	60.00	240.00		\$300.00
63400 Trash Service		98.70		\$98.70
63500 Water Softener		55.55		\$55.55
Total 63000 Utilities	290.61	1,316.69		\$1,607.30
Total 50000 EXPENDITURES	5,446.08	70,266.53		\$75,712.61
Payroll Expenses				\$0.00
Company Contributions				\$0.00
Retirement		440.00		\$440.00
Total Company Contributions		440.00		\$440.00
Total Payroll Expenses		440.00		\$440.00
Total Expenditures	\$5,446.08	\$70,706.53	\$0.00	\$76,152.61
NET OPERATING REVENUE	\$ -1,334.88	\$ -16,523.40	\$0.00	\$ -17,858.28
NET REVENUE	\$ -1,334.88	\$ -16,523.40	\$0.00	\$ -17,858.28

CHILDREN'S LEARNING CENTER

Statement of Activity

February 2026

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
Revenue				
40000 INCOME				\$0.00
41000 Contributions & Grants				\$0.00
41100 CACFP		1,696.60		\$1,696.60
41200 Camden County SB40	1,027.80	17,282.57		\$18,310.37
Total 41000 Contributions & Grants	1,027.80	18,979.17		\$20,006.97
42000 Program Services				\$0.00
42100 First Steps				\$0.00
42130 Natural Environment Mileage	163.24			\$163.24
42150 Physical Therapy	1,370.00			\$1,370.00
42170 Speech/Language Therapy	361.25			\$361.25
Total 42100 First Steps	1,894.49			\$1,894.49
Total 42000 Program Services	1,894.49			\$1,894.49
43000 Tuition				\$0.00
43500 Tuition		960.00		\$960.00
43505 Subsidy Tuition		1,756.44		\$1,756.44
Total 43500 Tuition		2,716.44		\$2,716.44
Total 43000 Tuition		2,716.44		\$2,716.44
45000 Other Revenue		2,570.00		\$2,570.00
45200 Fundraising Income				\$0.00
45280 Pizza For A Purpose		250.00		\$250.00
Total 45200 Fundraising Income		250.00		\$250.00
45300 Donation Income				\$0.00
45310 Donations		320.00		\$320.00
45312 Community Rewards		72.30		\$72.30
45315 Bear Market		150.00		\$150.00
Total 45310 Donations		542.30		\$542.30
Total 45300 Donation Income		542.30		\$542.30
Total 45000 Other Revenue		3,362.30		\$3,362.30
Total 40000 INCOME	2,922.29	25,057.91		\$27,980.20
Total Revenue	\$2,922.29	\$25,057.91	\$0.00	\$27,980.20
GROSS PROFIT	\$2,922.29	\$25,057.91	\$0.00	\$27,980.20
Expenditures				
50000 EXPENDITURES				\$0.00
51000 Payroll Expenditures				\$0.00
51100 Employee Salaries		24,886.49		\$24,886.49
51400 Employee Retirement		440.00		\$440.00
51500 Employee Taxes		2,035.19		\$2,035.19
Total 51000 Payroll Expenditures		27,361.68		\$27,361.68
52000 Advertising/Promotional		90.00		\$90.00
55000 Insurance				\$0.00
55200 Commercial General Liability	445.00	1,780.00		\$2,225.00

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
55300 Commercial Property	542.80	2,171.20		\$2,714.00
55400 Director's & Officers	90.00	360.00		\$450.00
55500 Hired & Non-Owned Auto	113.60	454.40		\$568.00
55700 Crime Policy	224.00	896.00		\$1,120.00
Total 55000 Insurance	1,415.40	5,661.60		\$7,077.00
56000 Office Expenditures				\$0.00
56100 Copy Machine	4.91	19.62		\$24.53
56300 Office Supplies	27.21	153.85		\$181.06
Total 56000 Office Expenditures	32.12	173.47		\$205.59
57000 Office/General Administrative Expenditures				\$0.00
57160 QuickBooks Payments Fees		311.29		\$311.29
57400 Child Management Software		35.00		\$35.00
57700 Membership/Association Dues		110.00		\$110.00
Total 57000 Office/General Administrative Expenditures		456.29		\$456.29
58000 Operating Supplies				\$0.00
58100 Classroom Consumables		50.90		\$50.90
58200 Dining		1,553.88		\$1,553.88
58400 Sanitizing		141.03		\$141.03
Total 58000 Operating Supplies		1,745.81		\$1,745.81
59000 Program Service Fees				\$0.00
59100 First Steps				\$0.00
59130 Natural Environment Mileage	215.39			\$215.39
59150 Physical Therapy	1,335.62			\$1,335.62
59170 Speech/Language Therapy	750.00			\$750.00
Total 59100 First Steps	2,301.01			\$2,301.01
Total 59000 Program Service Fees	2,301.01			\$2,301.01
62000 Safety & Security	85.80	648.30		\$734.10
63000 Utilities				\$0.00
63100 Electric	101.20	404.78		\$505.98
63200 Internet	17.96	71.87		\$89.83
63300 Telephone	30.00	120.00		\$150.00
63400 Trash Service		49.35		\$49.35
Total 63000 Utilities	149.16	646.00		\$795.16
Total 50000 EXPENDITURES	3,983.49	36,783.15		\$40,766.64
Payroll Expenses				\$0.00
Company Contributions				\$0.00
Retirement		220.00		\$220.00
Total Company Contributions		220.00		\$220.00
Total Payroll Expenses		220.00		\$220.00
Total Expenditures	\$3,983.49	\$37,003.15	\$0.00	\$40,986.64
NET OPERATING REVENUE	\$ -1,061.20	\$ -11,945.24	\$0.00	\$ -13,006.44
NET REVENUE	\$ -1,061.20	\$ -11,945.24	\$0.00	\$ -13,006.44

CHILDREN'S LEARNING CENTER

Statement of Cash Flows

January - February, 2026

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-17,888.27
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable (A/R)	-110.00
QuickBooks Tax Holding Account	90.30
Accounts Payable (A/P)	-202.90
21000 CBOLO MasterCard -8027	466.12
21200 Kroger-DS1634 CLC	-13.75
22300 Payroll Liabilities:Federal Taxes (941/944)	0.00
22400 Payroll Liabilities:MO Income Tax	-67.00
22500 Payroll Liabilities:MO Unemployment Tax	244.31
Direct Deposit Payable	823.95
Payroll Liabilities:Ascensus	880.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	2,111.03
Net cash provided by operating activities	\$ -15,777.24
FINANCING ACTIVITIES	
Retained Earnings	61.51
Net cash provided by financing activities	\$61.51
NET CASH INCREASE FOR PERIOD	\$ -15,715.73
Cash at beginning of period	248,280.05
CASH AT END OF PERIOD	\$232,564.32

CHILDREN'S LEARNING CENTER

Statement of Cash Flows

February 2026

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-13,006.44
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable (A/R)	-210.00
QuickBooks Tax Holding Account	42.78
Accounts Payable (A/P)	-2,418.78
21000 CBOLO MasterCard -8027	1,235.70
21200 Kroger-DS1634 CLC	1,553.88
22300 Payroll Liabilities:Federal Taxes (941/944)	0.00
22400 Payroll Liabilities:MO Income Tax	-61.00
22500 Payroll Liabilities:MO Unemployment Tax	131.40
Direct Deposit Payable	334.50
Payroll Liabilities:Ascensus	440.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	1,048.48
Net cash provided by operating activities	\$ -11,957.96
FINANCING ACTIVITIES	
Retained Earnings	61.51
Net cash provided by financing activities	\$61.51
NET CASH INCREASE FOR PERIOD	\$ -11,896.45
Cash at beginning of period	244,460.77
CASH AT END OF PERIOD	\$232,564.32

CHILDREN'S LEARNING CENTER

Statement of Financial Position

As of February 28, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11000 CBOLO Checking	179,398.26
12000 Community Foundation of the Ozarks	52,726.06
Total Bank Accounts	\$232,124.32
Accounts Receivable	
Accounts Receivable (A/R)	80.00
Total Accounts Receivable	\$80.00
Other Current Assets	
14000 Undeposited Funds	440.00
Cash Advance	700.00
Payroll Corrections	-464.47
Prepaid Expenses	7,971.74
QuickBooks Tax Holding Account	3,634.22
Repayment	
Cash Advance Repayment	-1,000.00
Total Repayment	-1,000.00
Total Other Current Assets	\$11,281.49
Total Current Assets	\$243,485.81
TOTAL ASSETS	\$243,485.81
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	85.10
Total Accounts Payable	\$85.10
Credit Cards	
21000 CBOLO MasterCard -8027	230.67
21200 Kroger-DS1634 CLC	609.55
Total Credit Cards	\$840.22
Other Current Liabilities	
22000 Payroll Liabilities	110.29
22100 Anthem	2,191.63
22200 Childcare Tuition	3,141.44
22300 Federal Taxes (941/944)	-8,320.79
22400 MO Income Tax	-2,474.48
22500 MO Unemployment Tax	-899.85
22600 Primevest Financial	448.19
Aflac	8,859.15
Alera	9,354.60
Ascensus	23,615.00
Globe Life - After Tax	147.81

	TOTAL
Globe Life - After Tax Life Insurance Children	157.08
Globe Life Accidental Insurance - Pre-Tax Insurance	903.09
Globe Life After Tax	113.52
Health Care (United HealthCare)	821.87
US Department of Education	1,115.65
Total 22000 Payroll Liabilities	39,284.20
Direct Deposit Payable	-10,513.71
Total Other Current Liabilities	\$28,770.49
Total Current Liabilities	\$29,695.81
Total Liabilities	\$29,695.81
Equity	
30000 Opening Balance Equity	16,194.08
Retained Earnings	215,484.19
Net Revenue	-17,888.27
Total Equity	\$213,790.00
TOTAL LIABILITIES AND EQUITY	\$243,485.81

CHILDREN'S LEARNING CENTER

A/P Aging Summary

As of February 28, 2026

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Camden County Fire & Safety	85.10					\$85.10
TOTAL	\$85.10	\$0.00	\$0.00	\$0.00	\$0.00	\$85.10

CHILDREN'S LEARNING CENTER

A/P Aging Summary

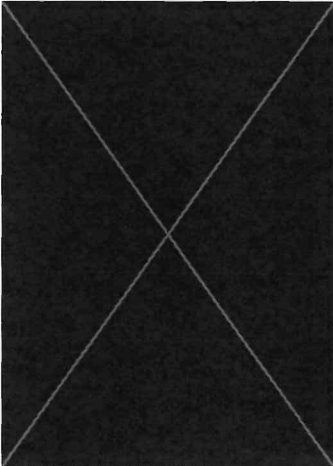
As of February 28, 2026

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Camden County Fire & Safety	85.10					\$85.10
TOTAL	\$85.10	\$0.00	\$0.00	\$0.00	\$0.00	\$85.10

CHILDREN'S LEARNING CENTER

A/R Aging Summary

As of February 28, 2026

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
		-50.00				\$ -50.00
		0.00				\$0.00
					20.00	\$20.00
		-270.00				\$ -270.00
		90.00				\$90.00
		-510.00				\$ -510.00
		50.00	10.00			\$60.00
		-50.00	50.00			\$0.00
		100.00				\$100.00
		50.00				\$50.00
		40.00				\$40.00
		100.00	100.00	100.00	100.00	\$400.00
		150.00				\$150.00
	TOTAL	\$0.00	\$ -300.00	\$160.00	\$100.00	\$120.00

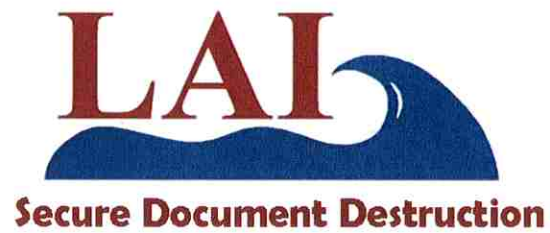
CHILDREN'S LEARNING CENTER

A/R Aging Summary

As of February 28, 2026

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
X		-50.00				\$ -50.00
		0.00				\$0.00
					20.00	\$20.00
		-270.00				\$ -270.00
		90.00				\$90.00
		-510.00				\$ -510.00
		50.00	10.00			\$60.00
		-50.00	50.00			\$0.00
		100.00				\$100.00
		50.00				\$50.00
		40.00				\$40.00
		100.00	100.00	100.00	100.00	\$400.00
		150.00				\$150.00
	TOTAL	\$0.00	\$ -300.00	\$160.00	\$100.00	\$120.00

LAI February 2026 Reports



Monthly Financial Reports

Lake Area Industries, Inc.

February 28, 2026

Lake Area Industries, Inc. Balance Sheet Comparison

	28-Feb-26	28-Feb-25
ASSETS		
Current Assets		
Total Bank Accounts	538,813.64	229,288.84
Total Accounts Receivable	76,173.94	79,135.74
Other Current Assets		
CASH	900.00	490.00
Certificates of Deposit	732,618.24	962,307.19
Community Foundation of the Ozarks Agency Partner Account	1,987.45	1,916.90
INVENTORY	12,892.45	7,796.90
Undeposited Funds	0.00	(212.95)
Total Other Current Assets	748,398.14	972,298.04
Total Current Assets	1,363,385.72	1,280,722.62
Fixed Assets		
ACCUMULATED DEPRECIATION	(914,328.90)	(914,328.90)
AUTO AND TRUCK	259,946.93	259,946.93
BUILDING	418,508.39	418,508.39
FURN & FIX ORIGINAL VALUE	19,283.73	19,283.73
GH RETAIL STORE	16,504.50	16,504.50
GREENHOUSE EQUIPMENT	2,870.00	2,870.00
LAND	33,323.52	33,323.52
LAND IMPROVEMENT	179,951.90	179,951.90
MACHINERY & EQUIPMENT	237,290.59	237,290.59
OFFICE EQUIPMENT	9,190.91	9,105.74
Sewer Equipment	19,353.50	19,353.50
SHREDDING EQUIPMENT	71,021.70	45,571.70
Total Fixed Assets	352,916.77	327,381.60
Other Assets		
UTILITY DEPOSITS	554.08	554.08
Total Other Assets	554.08	554.08
TOTAL ASSETS	1,716,856.57	1,608,658.30
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Total Accounts Payable	8,478.48	13,711.34
Total Credit Cards	2,436.78	2,382.91
Other Current Liabilities		
ACCRUED WAGES	6,433.68	6,433.68
Gift Certificate Payable	(125.00)	0.00
Missouri Department of Revenue Payable	84.32	0.00
Total Other Current Liabilities	6,392.86	6,433.66
Total Current Liabilities	17,308.12	22,527.91

Total Liabilities	17,308.12	22,527.91
Equity		
Designated Net Assets for Recycling Building Project	500,000.00	
Unrestricted Net Assets	1,188,340.16	1,602,809.96
Net Income	11,208.29	(16,679.57)
Total Equity	1,699,548.45	1,586,130.39
TOTAL LIABILITIES AND EQUITY	1,716,856.57	1,608,658.30

Lake Area Industries, Inc.
Profit and Loss

	Feb 2026	YTD
Income		
CONTRACT PACKAGING	27,562	50,308
OFF-SITE WORK	7,808	16,781
Recycling Income	2,491	6,944
Total Income	37,861	74,034
Cost of Goods Sold		
CONTRACT LABOR	375	375
Cost of Goods Sold	1,238	1,238
MTA Food Counter		(250)
WAGES-EMPLOYEES	28,994	50,812
Total Cost of Goods Sold	30,608	52,176
Gross Profit	7,253	21,858
Expenses		
ACCTG. & AUDIT FEES		4,000
ALL OTHER EXPENSES	1,738	2,951
EQUIP. PURCHASES & MAINTENANCE	2,629	4,787
INSURANCE		3,346
NON MANUFACTURING SUPPLIES	264	913
PAYROLL	36,305	70,427
PAYROLL EXP & BENEFITS	14,857	25,663
PROFESSIONAL SERVICES	2,328	4,355
UTILITIES	2,411	5,965
Total Expenses	60,532	122,406
Net Operating Income	(53,279)	(100,548)
Other Income		
INTEREST INCOME	3,428	3,990
MISCELLANEOUS INCOME	3	12
OTHER CONTRIBUTIONS	151	22,387
SB-40 REVENUE	16,672	32,073
STATE AID	28,330	53,295
Total Other Income	48,584	111,757
Other Expenses		
ALLOCATION NON OPERATING EXPENSES	0	0
Total Other Expenses	0	0
Net Other Income	48,584	111,757
Net Income	(4,695)	11,208

Lake Area Industries, Inc.
Budget vs. Actuals

	Feb 2026			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Income						
CONTRACT PACKAGING	27,562	16,595	10,967	50,308	33,189	17,119
GREENHOUSE SALES		4,566	(4,566)	0	9,132	(9,132)
OFF-SITE WORK	7,808	12,030	(4,223)	16,781	24,060	(7,279)
Recycling Income	2,491	7,554	(5,063)	6,944	15,109	(8,164)
Total Income	37,861	40,745	(2,884)	74,034	81,490	(7,456)
Cost of Goods Sold						
CONTRACT LABOR	375		375	375	0	375
Cost of Goods Sold	1,238	1,557	(318)	1,238	3,113	(1,875)
GG PLANTS & SUPPLIES		2,863	(2,863)	0	5,727	(5,727)
MTA Food Counter		1,116	(1,116)	(250)	2,232	(2,482)
WAGES-EMPLOYEES	28,994	28,922	72	50,812	57,843	(7,031)
Total Cost of Goods Sold	30,608	34,457	(3,850)	52,176	68,915	(16,739)
Gross Profit	7,253	6,287	965	21,858	12,575	9,283
Expenses						
ACCTG. & AUDIT FEES		7,500	(7,500)	4,000	7,500	(3,500)
ALL OTHER EXPENSES	1,738	3,323	(1,585)	2,951	6,647	(3,696)
EQUIP. PURCHASES & MAINTENANCE	2,629	4,332	(1,703)	4,787	8,663	(3,876)
INSURANCE		3,892	(3,892)	3,346	7,783	(4,437)
NON MANUFACTURING SUPPLIES	264	318	(54)	913	636	277
PAYROLL	36,305	33,121	3,184	70,427	66,242	4,186
PAYROLL EXP & BENEFITS	14,857	11,706	3,151	25,663	23,411	2,251
PROFESSIONAL SERVICES	2,328	2,039	290	4,355	4,077	278
UTILITIES	2,411	1,910	501	5,965	3,819	2,145
Total Expenses	60,532	68,139	(7,608)	122,406	128,779	(6,373)
Net Operating Income	(53,279)	(61,852)	8,573	(100,548)	(116,204)	15,656
Other Income						
DMH Employment Services Revenue		6,917	(6,917)	0	13,833	(13,833)
INTEREST INCOME	3,428	2,917	511	3,990	5,833	(1,843)
MISCELLANEOUS INCOME	3		3	12	0	12
OTHER CONTRIBUTIONS	151		151	22,387	0	22,387
SB-40 REVENUE	16,672	19,301	(2,628)	32,073	38,601	(6,528)
STATE AID	28,330	26,260	2,070	53,295	52,520	775
Total Other Income	48,584	55,394	(6,810)	111,757	110,787	969
Other Expenses						
ALLOCATION NON OPERATING EXPENSES	0	0	(0)	0	0	(0)
Total Other Expenses	0	0	(0)	0	0	(0)
Net Other Income	48,584	55,394	(6,810)	111,757	110,787	969
Net Income	(4,695)	(6,458)	1,763	11,208	(5,417)	16,625

Lake Area Industries, Inc.
Statement of Cash Flows
February 2026

	Total
OPERATING ACTIVITIES	
Net Income	-4,695
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	11,586
Certificates of Deposit:2025 11.25 CD Sullivan Bank - 4.25%	261,541
Certificates of Deposit:2026 03.14 CD Heritage - 4.5% Acct# 7089	-2,883
INVENTORY:RAW MATERIAL INVENTORY	1,238
Accounts Payable	-5,229
CBOLO CC - 5044 Natalie	7,284
CBOLO CC - 9051 Lillie	589
Eagle Stop Gas Cards	124
Sam's Club Mastercard- 2148	-32
AFLAC DEDUCTIONS PAYABLE	0
Missouri Department of Revenue Payable	0
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ 274,218
Net cash provided by operating activities	\$ 269,523
Net cash increase for period	\$ 269,523
Cash at beginning of period	269,291
Cash at end of period	\$ 538,814

Lake Area Industries, Inc.
A/R Aging Summary
As of February 28, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 54,859	\$ 7,894	\$ 4,571	\$ 5,145	\$ 3,706	\$ 76,174

Lake Area Industries, Inc.
A/P Aging Summary
As of February 28, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 6,630	\$ 1,893	\$ 0	\$ 0	-\$ 45	\$ 8,478

Lake Area Industries, Inc.
Statement of Cash Flows
 YTD

	Total
OPERATING ACTIVITIES	
Net Income	11,208
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	-7,783
CASH:Employee Store Cash	40
Certificates of Deposit:2025 11.25 CD Sullivan Bank - 4.25%	261,541
Certificates of Deposit:2026 03.14 CD Heritage - 4.5% Acct# 7089	-2,883
INVENTORY:RAW MATERIAL INVENTORY	1,238
Accounts Payable	190
CBOLO CC - 5044 Natalie	-6,301
CBOLO CC - 9051 Lillie	-54
Eagle Stop Gas Cards	87
Sam's Club Mastercard- 2148	32
AFLAC DEDUCTIONS PAYABLE	0
Missouri Department of Revenue Payable	0
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ 246,108
Net cash provided by operating activities	\$ 257,316
Net cash increase for period	\$ 257,316
Cash at beginning of period	281,498
Cash at end of period	\$ 538,814

Support Coordination Report

February 2026

Client Caseloads

- Number of Caseloads as of January 31st, 2026: 356
- Budgeted Number of Caseloads: 335
- Medicaid Billable: 81.18%
- Pending Intakes: 0
- Approved Intakes: 2
- Transfers In: 1
- Transfers Out: 4
- Discharges: 1

Caseload Counts

Daniel Burrows – 36
Elizabeth Chambers – 42
Angela Fairchild – 35
Paige Jackson – 15
Angela Graves – 37
Ryan Johnson – 42
Jamie Merryman – 34
Christina Mitchell – 36
Patricia Strouse – 79*

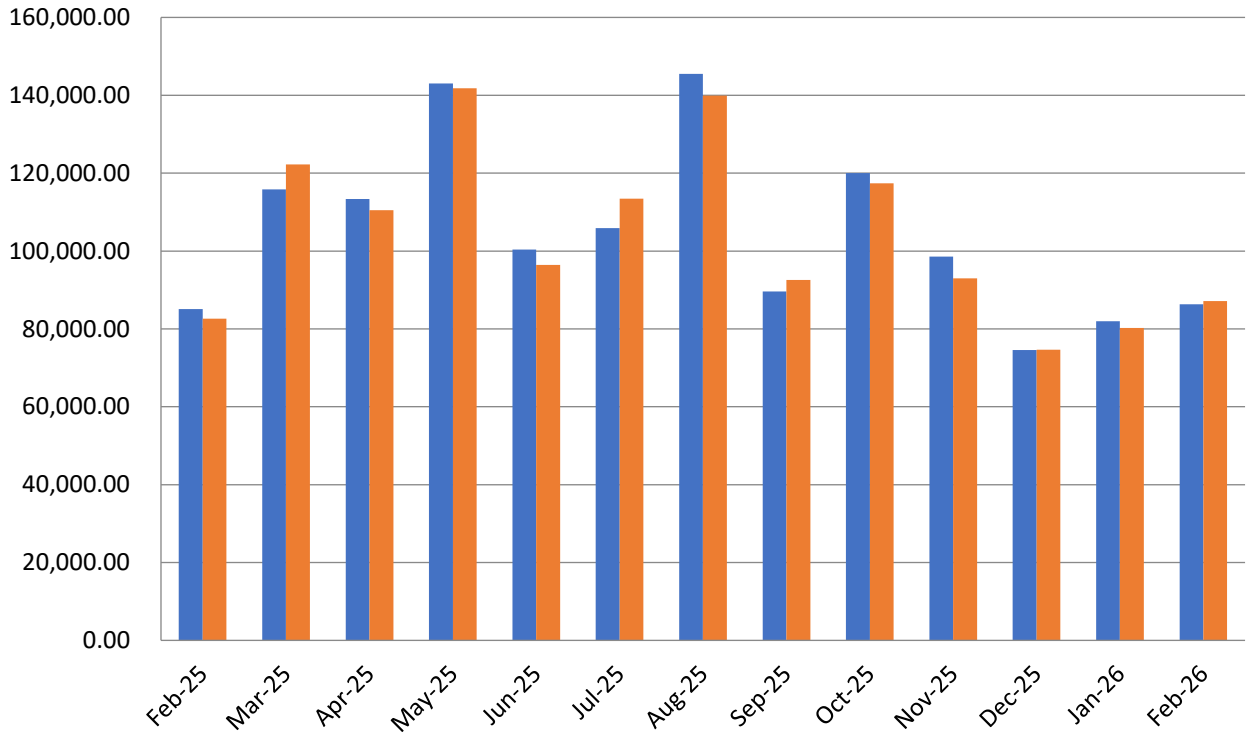
*Non-Medicaid Caseload

Agency Economic
Report
(Unaudited)

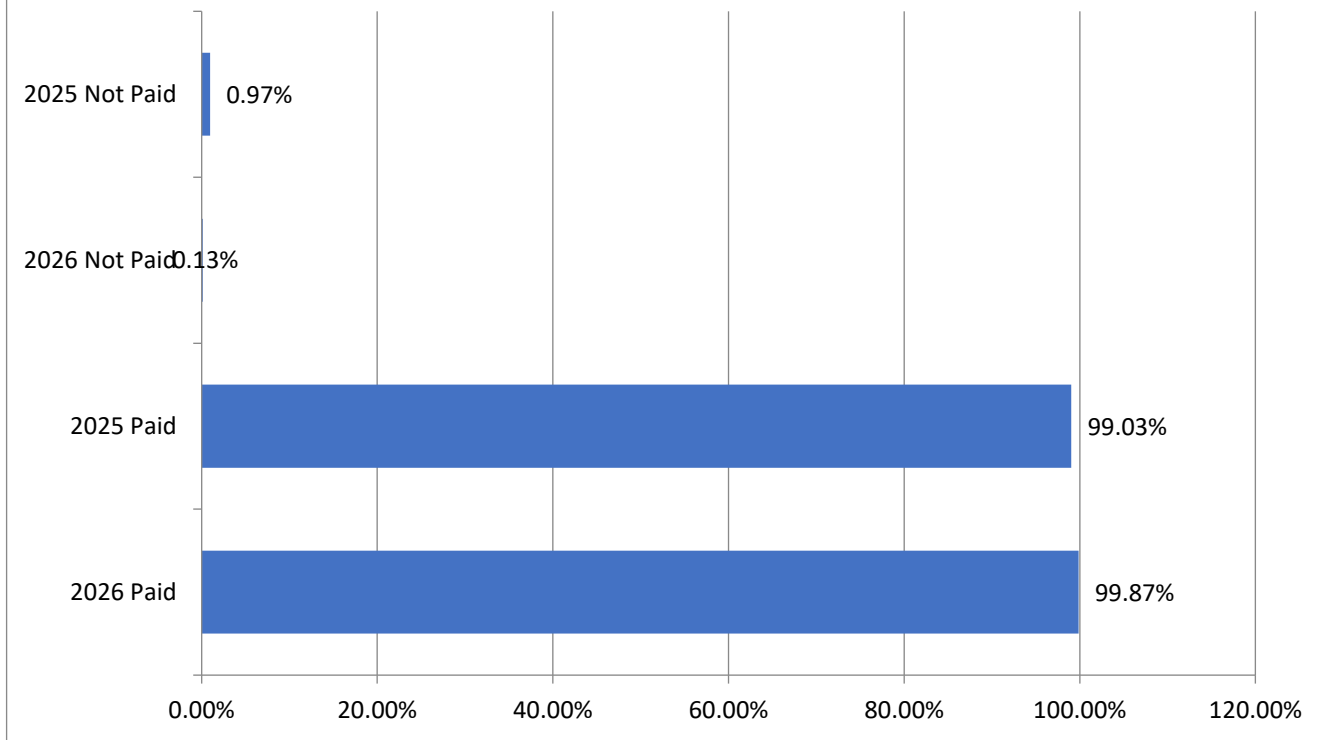
February 2026

Medicaid Targeted Case Management Income

TCM Billed vs TCM Payment Received



2026 vs 2025 Percentage Comparison Medicaid Billed vs Medicaid Paid



Budget vs. Actuals: February 2026

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	\$29,109	\$175,599	(\$146,490)			\$0
4500 Services Income			\$0	\$117,132	\$93,260	\$23,872
Total Income	\$29,109	\$175,599	(\$146,490)	\$117,132	\$93,260	\$23,872
Gross Profit	\$29,109	\$175,599	(\$146,490)	\$117,132	\$93,260	\$23,872
Expenses						
5000 Payroll & Benefits			\$0	\$85,515	\$86,897	(\$1,382)
5100 Repairs & Maintenance			\$0		\$285	(\$285)
5500 Contracted Business Services			\$0	\$12,624	\$17,965	(\$5,341)
5600 Presentations/Public Meetings			\$0	\$391	\$240	\$151
5700 Office Expenses	\$400		\$400	\$1,676	\$1,500	\$176
5800 Other General & Administrative		\$25	(\$25)	\$2,715	\$2,800	(\$85)
5900 Utilities			\$0	\$2,550	\$3,000	(\$450)
6100 Insurance			\$0	\$2,368	\$2,400	(\$32)
6700 Partnership for Hope	\$3,840	\$3,905	(\$65)			\$0
6900 CCDDR Programs & Services	\$28,742	\$29,930	(\$1,188)			\$0
7200 Children's Programs	\$25,242	\$28,850	(\$3,608)			\$0
7300 Sheltered Employment Programs	\$20,384	\$20,410	(\$26)			\$0
7900 Special/Additional Needs	\$136	\$628	(\$492)			\$0
Total Expenses	\$78,744	\$83,748	(\$5,004)	\$107,839	\$115,087	(\$7,248)
Net Operating Income	(\$49,635)	\$91,851	(\$141,486)	\$9,294	(\$21,827)	\$31,121
Other Expenses						
8500 Depreciation			\$0	\$5,941	\$6,779	(\$838)
Total Other Expenses	\$0	\$0	\$0	\$5,941	\$6,779	(\$838)
Net Other Income	\$0	\$0	\$0	(\$5,941)	(\$6,779)	\$838
Net Income	(\$49,635)	\$91,851	(\$141,486)	\$3,352	(\$28,606)	\$31,958

Budget Variance Report

Total Income: In February, SB 40 Tax Program income was lower than projected, and YTD Services Program income was higher than projected.

Total Expenses: In February, overall SB 40 Tax Program expenses were lower than budgeted. The overage in Office Expenses was because the HP docking station warranties invoice was not paid until March and the offset from restricted funds had not been recorded until the payment was made in March. Overall YTD Services Program expenses were lower than budgeted. Presentations/Public Meeting expenses were over budget due to advertising on Indeed.com to fill the vacant Support Coordinator position, and Office Expenses were over budget due to higher than budgeted office supplies needed.

Budget vs. Actuals: January to February 2026

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	\$1,086,328	\$1,058,652	\$27,676			\$0
4500 Services Income			\$0	\$227,425	\$193,807	\$33,618
Total Income	\$1,086,328	\$1,058,652	\$27,676	\$227,425	\$193,807	\$33,618
Gross Profit	\$1,086,328	\$1,058,652	\$27,676	\$227,425	\$193,807	\$33,618
Expenses						
5000 Payroll & Benefits			\$0	\$200,887	\$214,947	(\$14,060)
5100 Repairs & Maintenance			\$0		\$570	(\$570)
5500 Contracted Business Services			\$0	\$22,522	\$29,030	(\$6,508)
5600 Presentations/Public Meetings			\$0	\$391	\$480	(\$89)
5700 Office Expenses	\$400		\$400	\$2,649	\$3,000	(\$351)
5800 Other General & Administrative		\$50	(\$50)	\$14,923	\$12,450	\$2,473
5900 Utilities			\$0	\$3,363	\$6,000	(\$2,637)
6100 Insurance			\$0	\$4,736	\$4,800	(\$64)
6700 Partnership for Hope	\$7,083	\$7,810	(\$727)			\$0
6900 CCDDR Programs & Services	\$58,672	\$59,860	(\$1,188)			\$0
7200 Children's Programs	\$47,043	\$51,200	(\$4,157)			\$0
7300 Sheltered Employment Programs	\$39,734	\$43,520	(\$3,786)			\$0
7900 Special/Additional Needs	\$136	\$2,556	(\$2,420)			\$0
Total Expenses	\$153,067	\$164,996	(\$11,929)	\$249,470	\$271,277	(\$21,807)
Net Operating Income	\$933,261	\$893,656	\$39,605	(\$22,045)	(\$77,470)	\$55,425
Other Expenses						
8500 Depreciation			\$0	\$11,882	\$13,558	(\$1,676)
Total Other Expenses	\$0	\$0	\$0	\$11,882	\$13,558	(\$1,676)
Net Other Income	\$0	\$0	\$0	(\$11,882)	(\$13,558)	\$1,676
Net Income	\$933,261	\$893,656	\$39,605	(\$33,927)	(\$91,028)	\$57,101

Budget Variance Report

Total Income: As of February, YTD SB 40 Tax Program income was higher than projected, and YTD Services Program income was higher than projected.

Total Expenses: As of February, overall YTD SB 40 Tax Program expenses were lower than budgeted. The overage in Office Expenses was because the HP docking station warranties invoice was not paid until March and the offset from restricted funds had not been recorded until the payment was made in March. Other General & Administrative expenses were over budget because the final invoice for the 2024 audit was not received and paid until January 2026 (budgeted for December 2025).

Balance Sheet as of February 2026

	SB 40 Tax	Services
ASSETS		
Current Assets		
Bank Accounts		
1000 Bank Accounts		
1005 SB 40 Tax Bank Accounts		
1010 SB 40 Tax Account (County Tax Funds) - First Nat'l Bank	\$0	\$0
1015 SB 40 Tax Reserve Account (County Tax Funds) - Central Bank	\$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	\$1,668,572	
Total 1005 SB 40 Tax Bank Accounts	\$1,668,572	\$0
1050 Services Bank Accounts		
1055 Services Account - Oak Star Bank (Formerly 1st Nat'l Bank)	\$0	\$0
1060 Services Certificate of Deposit		\$0
1075 Services Account - Bank of Sullivan	\$0	\$0
1080 Heritage Services Account		\$122,777
Total 1050 Services Bank Accounts	\$0	\$122,777
Total 1000 Bank Accounts	\$1,668,572	\$122,777
Total Bank Accounts	\$1,668,572	\$122,777
Accounts Receivable		
1200 Services		
1210 Medicaid Direct Service		\$66,666
1215 Non-Medicaid Direct Service		\$0
1220 Ancillary Services		\$12,119
1225 TCM Support		\$17,811
1230 Rent		\$0
Total 1200 Services	\$0	\$96,596
1300 Property Taxes		
1310 Property Tax Receivable	\$1,237,308	
1315 Allowance for Doubtful Accounts	(\$21,689)	
Total 1300 Property Taxes	\$1,215,619	\$0
Total Accounts Receivable	\$1,215,619	\$96,596
Other Current Assets		
1389 BANK ERROR Claim Confirmations (A/R)	\$0	\$0
1399 TCM Remittance Advices (In-Transit Payments)	\$0	\$0
1400 Other Current Assets		
1405 Security Deposits		\$300
1410 Other Deposits	\$0	
1430 Deferred Outflows Related to Pensions		\$162,900
1435 Net Pension Asset (Liability)		(\$59,288)
Total 1400 Other Current Assets	\$0	\$103,912
1450 Prepaid Expenses		
1455 Prepaid-Insurance	\$0	\$25,804
1470 Prepaid Transit Services	\$0	
Total 1450 Prepaid Expenses	\$0	\$25,804
Total Other Current Assets	\$0	\$129,716
Total Current Assets	\$2,884,191	\$349,090
Fixed Assets		
1500 Fixed Assets		
1510 100 Third Street Land		\$47,400
1511 Keystone Land		\$14,000
1520 100 Third Street Building		\$431,091
1521 Keystone		\$163,498
1525 Accumulated Depreciation - 100 Third Street		(\$223,487)
1526 Accumulated Depreciation - Keystone		(\$50,879)
1530 100 Third Street Remodeling		\$165,351
1531 Keystone Remodeling	\$0	\$936,185

1532 Osage Beach Office Remodeling (Leased Space)		\$4,225
1535 Acc Dep - Remodeling - 100 Third Street		(\$113,249)
1536 Acc Dep - Remodeling - Keystone		(\$47,795)
1537 Acc Dep - Remodeling - Osage Beach Office		(\$4,219)
1540 Equipment	\$9,165	\$163,500
1545 Accumulated Depreciation - Equipment		(\$132,992)
1550 Vehicles		\$0
1555 Accumulated Depreciation - Vehicles		\$0
1560 Construction in Progress		\$0
Total 1500 Fixed Assets	\$9,165	\$1,352,629
Total Fixed Assets	\$9,165	\$1,352,629
Other Assets		
1600 Right of Use Subscription		
1601 Information Technology (I.T.)		\$36,953
Total 1600 Right of Use Subscription	\$0	\$36,953
Total Other Assets	\$0	\$36,953
TOTAL ASSETS	\$2,893,356	\$1,738,672
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1900 Accounts Payable	\$14,548	\$5,564
Total Accounts Payable	\$14,548	\$5,564
Other Current Liabilities		
2000 Current Liabilities		
2004 Medicaid Payable		\$0
2005 Accrued Accounts Payable	\$0	\$0
2006 DMH Payable	\$0	
2007 Non-Medicaid Payable	\$0	
2008 Ancillary Services Payable	\$12,119	
2009 TCM Support	\$17,811	
2010 Accrued Payroll Expense	\$0	\$0
2015 Accrued Compensated Absences	\$0	\$0
2025 Prepaid Services	\$0	
2030 Deposits	\$0	\$0
2050 Prepaid Tax Revenue	\$0	
2055 Deferred Inflows - Property Taxes	\$1,128,016	
2060 Payroll Tax Payable		\$0
2061 Federal W / H Tax Payable	\$0	(\$144)
2062 Social Security Tax Payable	\$0	\$354
2063 Medicare Tax Payable	\$0	\$55
2064 MO State W / H Tax Payable	\$0	(\$386)
2065 FFCRA Federal W/H Tax Credit		(\$3)
2066 FFCRA Health Insurance Credit		\$0
Total 2060 Payroll Tax Payable	\$0	(\$124)
2070 Payroll Clearing		
2071 Pre-tax W / H	\$0	\$254
2072 Post-tax W / H	\$0	\$434
2073 Vision Insurance W / H	\$0	\$500
2074 Health Insurance W / H	\$0	\$106
2075 Dental Insurance W / H	\$0	(\$9)
2076 Savings W / H		\$0
2078 Misc W / H		\$0
2079 Other W / H		\$0
Total 2070 Payroll Clearing	\$0	\$1,284
2090 Deferred Inflows		\$36,749
2091 Computer Lease Liability		\$0
2092 Current Portion of Lease Payable		\$0
2093 Less Current Portion of Lease Payable		\$0
2095 Subscriptions (Current)		\$12,480
Total 2000 Current Liabilities	\$1,157,946	\$50,390
Total Other Current Liabilities	\$1,157,946	\$50,390
Total Current Liabilities	\$1,172,494	\$55,954
Long-Term Liabilities		
2500 Long Term Liabilities		
2520 Subscription (Long-Term)		\$40,518
Total 2500 Long Term Liabilities	\$0	\$40,518
Total Long-Term Liabilities	\$0	\$40,518
Total Liabilities	\$1,172,494	\$96,472

Equity		
3000 Restricted SB 40 Tax Fund Balances		
3001 Operational	\$0	
3005 Operational Reserves	\$575,367	
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	\$32,631	
3065 Legal	\$0	
3070 TCM	\$0	
3075 Community Resource	\$0	
3080 Office Machines & Equipment	\$91,000	
Total 3000 Restricted SB 40 Tax Fund Balances	\$698,998	\$0
3500 Restricted Services Fund Balances		
3501 Operational		\$181,921
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		\$1,352,629
Total 3500 Restricted Services Fund Balances	\$0	\$1,534,550
3900 Unrestricted Fund Balances	\$0	\$45,071
3950 Prior Period Adjustment	\$0	\$0
3999 Clearing Account	\$102,900	\$82,209
Net Income	\$933,261	(\$33,927)
Total Equity	\$1,735,159	\$1,627,902
TOTAL LIABILITIES AND EQUITY	\$2,907,653	\$1,724,374

Statement of Cash Flows: February 2026

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	(\$49,635)	\$3,352
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(\$8,899)
1215 Services:Non-Medicaid Direct Service		\$0
1220 Services:Ancillary Services		\$0
1225 Services:TCM Support		\$0
1455 Prepaid Expenses:Prepaid-Insurance		\$3,401
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		\$2,193
1545 Fixed Assets:Accumulated Depreciation - Equipment		\$674
1601 Right of Use Subscription:Information Technology (I.T.)		\$1,087
1900 Accounts Payable	\$10,581	\$3,176
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		(\$81)
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		(\$15)
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(\$8)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(\$512)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$10,581	\$3,003
Net cash provided by operating activities	(\$39,054)	\$6,356
INVESTING ACTIVITIES		
1540 Fixed Assets:Equipment	(\$9,165)	
Net cash provided by investing activities	(\$9,165)	\$0
FINANCING ACTIVITIES		
3501 Restricted Services Fund Balances:Operational		(\$18,190)
3599 Restricted Services Fund Balances:Other		(\$4,854)
3999 Clearing Account		\$4,854
Net cash provided by financing activities	\$0	(\$18,190)
Net cash increase for period	(\$48,219)	(\$11,834)
Cash at beginning of period	\$1,716,791	\$134,611
Cash at end of period	\$1,668,572	\$122,777

Statement of Cash Flows: January to February 2026

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	\$933,261	(\$33,927)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		(\$29,782)
1215 Services:Non-Medicaid Direct Service		\$0
1220 Services:Ancillary Services		(\$377)
1225 Services:TCM Support		(\$9,517)
1455 Prepaid Expenses:Prepaid-Insurance		\$6,442
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		\$4,387
1545 Fixed Assets:Accumulated Depreciation - Equipment		\$1,348
1601 Right of Use Subscription:Information Technology (I.T.)		\$2,174
1900 Accounts Payable	\$6,904	(\$13,256)
2007 Current Liabilities:Non-Medicaid Payable	\$0	
2008 Current Liabilities:Ancillary Services Payable	\$377	
2009 Current Liabilities:TCM Support	\$9,517	
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		\$237
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		\$156
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		\$26
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(\$291)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$16,798	(\$34,479)
Net cash provided by operating activities	\$950,059	(\$68,406)
INVESTING ACTIVITIES		
1540 Fixed Assets:Equipment	(\$9,165)	
Net cash provided by investing activities	(\$9,165)	\$0
FINANCING ACTIVITIES		
3005 Restricted SB 40 Tax Fund Balances:Operational Reserves	\$375,367	
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	(\$900)	
3070 Restricted SB 40 Tax Fund Balances:TCM	(\$348,975)	
3080 Restricted SB 40 Tax Fund Balances:Office Machines & Equipment	\$91,000	
3501 Restricted Services Fund Balances:Operational		\$164,648
3599 Restricted Services Fund Balances:Other		(\$9,709)
3900 Unrestricted Fund Balances	(\$136,007)	\$52,926
3999 Clearing Account	\$18,616	(\$244,246)
Net cash provided by financing activities	(\$900)	(\$36,380)
Net cash increase for period	\$939,994	(\$104,786)
Cash at beginning of period	\$728,578	\$227,563
Cash at end of period	\$1,668,572	\$122,777

Check Detail SB 40 Tax Account: February 2026

Date	Transaction Type	Num	Name	Amount
02/06/2026	Bill Payment (Check)	1400	Our Saviors Lighthouse Child & Family Development Center	(1,407.32)
02/06/2026	Bill Payment (Check)	1401	Lake Area Industries	(15,400.96)
02/06/2026	Bill Payment (Check)	1402	I Wonder Y Preschool	(2,569.47)
02/13/2026	Bill Payment (Check)	1403	DMH Local Tax Matching Fund	(3,839.71)
02/13/2026	Bill Payment (Check)	1404	OATS, Inc.	(3,967.20)
02/20/2026	Bill Payment (Check)	1405	Camden County Senate Bill 40 Board	(29,930.00)
02/20/2026	Bill Payment (Check)	1406	Childrens Learning Center	(21,265.67)
02/27/2026	Expense	02/27/2026-SB40	Bankcard Center	(136.20)

Check Detail Services Account: February 2026

Date	Transaction Type	Num	Name	Amount
02/01/2026	Expense	02/01/2026	GoTo Communications, Inc.	(650.59)
02/03/2026	Expense	1/31/26-100	LaCiede Electric Cooperative	(522.22)
02/03/2026	Expense	1/31/26-255	LaCiede Electric Cooperative	(217.40)
02/06/2026	Expense	1/30/26	Bankcard Center	(758.18)
02/06/2026	Expense	2/2/2026	AT&T	(1,714.95)
02/06/2026	Bill Payment (Check)	3195	Direct Service Works	(1,195.00)
02/06/2026	Bill Payment (Check)	3196	Jennifer Lyon	(96.90)
02/06/2026	Bill Payment (Check)	3197	All American Termite & Pest Control	(115.00)
02/06/2026	Bill Payment (Check)	3198	Ryan Johnson	(100.45)
02/06/2026	Bill Payment (Check)	3199	Nicole M Whittle	(50.00)
02/06/2026	Bill Payment (Check)	3200	Catalyst Electric	(270.00)
02/06/2026	Bill Payment (Check)	3201	Happy Maids Cleaning Services LLC	(120.00)
02/06/2026	Bill Payment (Check)	3202	Jamie Merryman	(210.80)
02/06/2026	Bill Payment (Check)	3203	Patricia L. Strouse	(277.80)
02/06/2026	Bill Payment (Check)	3204	Lori Cornwell	(50.00)
02/06/2026	Bill Payment (Check)	3205	Connie L Baker	(170.00)
02/06/2026	Bill Payment (Check)	3206	Elizabeth L Chambers	(246.98)
02/06/2026	Bill Payment (Check)	3207	VERIZON	(234.70)
02/06/2026	Bill Payment (Check)	3208	Lake Area Industries	(40.00)
02/09/2026	Expense	R1107025676	FP Mailing Solutions	(102.00)
02/13/2026	Expense	2/13/26	Connie L Baker	(1,827.40)
02/13/2026	Expense	2/13/26	Myrna Blaine	(1,616.65)
02/13/2026	Expense	2/13/26	Jeanna K Booth	(2,088.54)
02/13/2026	Expense	2/13/26	Daniel Burrows	(1,496.84)
02/13/2026	Expense	2/13/26	Elizabeth L Chambers	(1,346.89)
02/13/2026	Expense	2/13/26	Lori Cornwell	(2,125.01)
02/13/2026	Expense	2/13/26	Angela Fairchild	(1,404.89)
02/13/2026	Expense	2/13/26	Angela D Graves	(1,420.75)
02/13/2026	Expense	2/13/26	Paige Jackson	(1,020.44)
02/13/2026	Expense	2/13/26	Ryan Johnson	(2,027.04)

02/13/2026	Expense	2/13/26	Jennifer Lyon	(2,106.61)
02/13/2026	Expense	2/13/26	Jamie Merryman	(1,485.44)
02/13/2026	Expense	2/13/26	Christina R. Mitchell	(1,368.34)
02/13/2026	Expense	2/13/26	Patricia L. Strouse	(1,284.28)
02/13/2026	Expense	2/13/26	Eddie L Thomas	(3,152.30)
02/13/2026	Expense	2/13/26	Nicole M Whittle	(2,167.52)
02/13/2026	Expense	02/13/2026	ADP TAX	(8,948.46)
02/13/2026	Bill Payment (Check)	3209	Lake Area Chamber of Commerce	(150.00)
02/13/2026	Bill Payment (Check)	3210	SUMNERONE	(4,383.10)
02/13/2026	Bill Payment (Check)	3211	Angela D Graves	(215.62)
02/13/2026	Bill Payment (Check)	3212	Lake of the Ozarks Regional Economic Dev. Council	(250.00)
02/13/2026	Bill Payment (Check)	3213	Lake Media	(48.00)
02/13/2026	Bill Payment (Check)	3214	Lake Regional Occupational Medicine Clinic	(48.00)
02/13/2026	Bill Payment (Check)	3215	City Of Camdenton	(53.81)
02/15/2026	Expense	3/1-3/31/26	Principal Life Insurance Company	(218.82)
02/17/2026	Expense	2/8/26	AT&T	(181.00)
02/18/2026	Expense	02/18/2026	Summit Natural Gas of Missouri, Inc.	(703.07)
02/20/2026	Bill Payment (Check)	3216	Bryan Cave Leighton Paisner LLP	(2,662.50)
02/20/2026	Bill Payment (Check)	3217	Delta Dental of Missouri	(507.94)
02/20/2026	Bill Payment (Check)	3218	Happy Maids Cleaning Services LLC	(300.00)
02/20/2026	Bill Payment (Check)	3219	Eddie L Thomas	(50.00)
02/20/2026	Expense	02/20/2026	Republic Services #435	(130.21)
02/21/2026	Expense	22126	Charter Communications	(130.00)
02/23/2026	Expense	02/23/2026	Camden County PWSD #2	(29.85)
02/26/2026	Expense	78699	Aflac	(991.64)
02/27/2026	Expense	2/27/26	Connie L Baker	(1,827.41)
02/27/2026	Expense	2/27/26	Myrna Blaine	(1,616.64)
02/27/2026	Expense	2/27/26	Jeanna K Booth	(2,088.55)
02/27/2026	Expense	2/27/26	Daniel Burrows	(1,618.72)
02/27/2026	Expense	2/27/26	Elizabeth L Chambers	(1,346.88)
02/27/2026	Expense	2/27/26	Lori Cornwell	(2,125.01)
02/27/2026	Expense	2/27/26	Angela Fairchild	(1,404.91)
02/27/2026	Expense	2/27/26	Angela D Graves	(1,420.75)
02/27/2026	Expense	2/27/26	Paige Jackson	(1,414.71)
02/27/2026	Expense	2/27/26	Ryan Johnson	(2,027.04)
02/27/2026	Expense	2/27/26	Jennifer Lyon	(2,106.60)
02/27/2026	Expense	2/27/26	Jamie Merryman	(1,485.44)
02/27/2026	Expense	2/27/26	Christina R. Mitchell	(1,579.09)
02/27/2026	Expense	2/27/26	Patricia L. Strouse	(1,284.28)
02/27/2026	Expense	2/27/26	Eddie L Thomas	(3,152.30)
02/27/2026	Expense	2/27/26	Nicole M Whittle	(2,167.51)
02/27/2026	Expense	02/27/2026	ADP TAX	(9,138.52)
02/27/2026	Bill Payment (Check)	3220	MSW Interactive Designs LLC	(64.95)
02/27/2026	Bill Payment (Check)	3221	Connie L Baker	(138.44)
02/27/2026	Bill Payment (Check)	3222	Jeanna K Booth	(100.00)
02/27/2026	Bill Payment (Check)	3223	MO Consolidated Health Care	(18,719.64)
02/27/2026	Bill Payment (Check)	3224	Eddie L Thomas	(50.00)
02/27/2026	Bill Payment (Check)	3225	Myrna Blaine	(55.36)
02/27/2026	Expense	02/27/2026-SVCS	Bankcard Center	(1,376.85)
02/28/2026	Expense	February 2026	Globe Life Liberty National Division	(248.48)

02/28/2026	Expense	02/28/2026-100	LaClede Electric Cooperative	(555.76)
02/28/2026	Expense	02/28/2026-253	LaClede Electric Cooperative	(291.83)
02/28/2026	Expense	02/28/2026-255	LaClede Electric Cooperative	(229.39)
02/28/2026	Expense	February 2026	Lagers	(5,401.06)
02/28/2026	Check	SVCCHRG		(2.90)

February 2026
Credit Card Statement

- expense -

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 9588	02/27/2026	\$ 1,513.05	03/24/26	\$ 45.39
ENTER PAYMENT AMOUNT				01020

*Ref
Ref*

02/27/2026-SB40 136.20
02/27/2026-SVCS 1,376.85
5,513.05

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

000453901513050140580949462064

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9588		02/27/2026	03/24/26	10,000.00	8,486.95

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
			PURCHASES	1,513.05	
			PAYMENTS	-758.18	
02/09	02/09	7539735604002222222222	AUTOMATIC PAYMENT	-758.18	
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959. M					
*3515			CONNIE BAKER	580.11	
			PURCHASES	580.11	
02/02	01/29	02305376030100095776435	MENARDS LAKE OZARK MO	✓ 55.82	5720
02/04	02/03	55432866034200417250885	AMAZON MKTPL*PJ13X0C93	✓ 144.27	5720
02/05	02/04	55432866035200666069019	AMAZON MKTPL*OX8HI2A63	✓ 15.99	5720
02/06	02/05	55432866036200997053343	AMAZON MKTPL*SW7U914V3	✓ 136.20	7999
02/11	02/10	05436846042400050216010	WM SUPERCENTER #89	✓ 62.52	5610 5720
02/24	02/23	05436846055400045123291	WM SUPERCENTER #89	34.55	5720
02/26	02/25	55432866056207833107634	AMAZON MKTPL*B99ZC11B1	130.76	5720
*1306			JEANNA BOOTH	293.34	
			PURCHASES	293.34	
02/02	02/02	12302026033000806431025	Indeed USI26-00944387	✓ 146.59	
02/04	02/03	65187426035000001997935	LAKESIDE OFFICE INC.	✓ 23.89	5720
02/09	02/08	82305096039500037129683	AMAZON MARK* VZ17U9Z63	✓ 7.58	
02/09	02/08	82305096039500037351667	AMAZON MARK* AT09C5PG3	✓ 25.75	
02/23	02/20	82305096051500062507491	AMAZON RETA* QH5LU5KH3	✓ 71.54	
02/27	02/26	25247806057004831027820	ELLIS BATTERY 630	17.99	
*9314			EDDIE THOMAS	639.60	
			PURCHASES	639.60	
02/02	02/01	82305096032500055879075	ZOOM.COM 888-799-9666	✓ 639.60	5567

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY
			00.00%	
PURCHASES	0.00	1.304%	00.00%	PREVIOUS BALANCE 758.18
			NUMBER OF DAYS IN THE BILLING CYCLE	PURCHASES 1,513.05
			28	CASH ADVANCES 0.00
			NEW CASH ADVANCES	CREDITS 0.00
			0.00	PAYMENTS -758.18
CASH ADVANCES	0.00	1.720%	20.65%	OTHER CHARGES 0.00
			CASH ADVANCE FEE	FINANCE CHARGE 0.00
			0.00	NEW BALANCE = 1,513.05

CURRENT PAYMENT DUE: 45.39	PAST DUE AMOUNT: 0.00	TOTAL AMOUNT DUE: 45.39
----------------------------	-----------------------	-------------------------

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

9/13/25

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

7/24/25 11:15 AM 3 0000201 20260228 6B0AT101 DXCBRCB1 1 oz DOM 6B0AT10000* 166595 MS

00000201 I=1000



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



CONNIE BAKER
 CAMDEN CO DD RES
 PO BOX 722

CAMDENTON, MO 65020

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

CUSTOMER CODE 113-5698385-67586 SALES TAX AMT/IND 0.00/N DUTY AMT 0.00 FREIGHT 0.00

MERCHANT

TYPE 1000YNNN POSTAL CODE 98109 TAX ID 202936165 CD Y ST WA REFERENCE NUMBER 1Xjjei0AY0rV78zc9viz

ITEM

PRODUCT CODE 55432866036200997053343 AMZN MKTPL*SW7U914V3 EXTENDED AMT/IND DISCOUNT AMT/IND SEATTLE UNIT OF MEAS RATE/TYPE WA UNIT PRICE/SHIP DATE

02/06 02/05 ORDER DATE FROM POST CD TO POST CD TO COUNTRY TOTAL AMOUNT ✓ 136.20 7999 5840

CUSTOMER CODE 113-0495270-76978 SALES TAX AMT/IND 0.00/N DUTY AMT 0.00 FREIGHT 0.00

MERCHANT

TYPE 1000YNNN POSTAL CODE 98109 TAX ID 202936165 CD Y ST WA REFERENCE NUMBER 12ToW6mFORWAGlxwv0Xc

ITEM

PRODUCT CODE 05436846042400050216010 WM SUPERCENTER #89 EXTENDED AMT/IND DISCOUNT AMT/IND CAMDENTON UNIT OF MEAS RATE/TYPE MO UNIT PRICE/SHIP DATE

02/11 02/10 ORDER DATE FROM POST CD TO POST CD TO COUNTRY TOTAL AMOUNT ✓ 62.52 5610 5720 5705

CUSTOMER CODE 000000989116 SALES TAX AMT/IND 0.00/ DUTY AMT 0.00 FREIGHT 0.00

MERCHANT

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

02/24 02/23 ORDER DATE FROM POST CD TO POST CD TO COUNTRY TOTAL AMOUNT ✓ 34.55 5720

CUSTOMER CODE 000000304966 SALES TAX AMT/IND 0.00/ DUTY AMT 0.00 FREIGHT 0.00

MERCHANT

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

02/26 02/25 ORDER DATE FROM POST CD TO POST CD TO COUNTRY TOTAL AMOUNT ✓ 130.76 5720

CUSTOMER CODE 113-0930640-18402 SALES TAX AMT/IND 0.00/N DUTY AMT 0.00 FREIGHT 0.00

MERCHANT

TYPE 1000YNNN POSTAL CODE 98109 TAX ID 202936165 CD Y ST WA REFERENCE NUMBER 1tBc3kipRu7eH56RjmSO

ITEM

PRODUCT CODE B0CN8YB888 LCL Compatible Toner Cartridge Repl QUANTITY 1 EXTENDED AMT/IND DISCOUNT AMT/IND 19.58 / D 000000000.00 / D UNIT OF MEAS RATE/TYPE PCE 0.00 /P2 UNIT PRICE/SHIP DATE 0.0000 / 00/00/00 TOTAL AMOUNT 0

* * * * * M
 THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S M
 ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 580.11 M
 * * * * * M
 FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959. M



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

7/24/25 11:15 AM 3 0000215 20260228 6B0AT101 DXCBRCB1 1 cz DOM 6B0AT10000* 166595 MS

00000215 I=0000



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



Connie's Card

#51720

MENARDS - LAKE OZARK
1015 Barred Owl Lane
Lake Ozark, MO 65049

KEEP YOUR RECEIPT
RETURN POLICY VARIES BY PRODUCT TYPE

Unless noted below allowable returns for items on this receipt will be in the form of an in store credit voucher if the return is done after 04/29/26

If you have questions regarding the charges on your receipt, please email us at:
OZRKfrontend@menards.com



Sale Transaction

Tax Exempt Certificate ID: 6048702
Exempt Type: Other

AA 20PK ENERGIZER MAX	
2104995	16.85 NT
AAA 20PK ENERGIZER MAX	
2104996	14.99 NT
3'X4' CACTUS UTILITY MAT*	
7036535 2 @11.99	23.98 NT

entry mats

TOTAL SALE	55.82
Mastercard 3515	55.82
PO # PO box 722	
Auth Code:07490C	
Chip Inserted	
a0000000041010	
ARQC - 41ae20e794710024	

TOTAL SAVINGS 2.00

TOTAL NUMBER OF ITEMS = 4

GUEST COPY

The Cardholder acknowledges receipt of goods/services in the total amount shown hereon and agrees to pay the card issuer according to its current terms.

THIS IS YOUR CREDIT CARD SALES SLIP
PLEASE RETAIN FOR YOUR RECORDS.

THANK YOU, YOUR CASHIER, Bella

46723 04 2535 01/29/26 02-2204 2200



Connie's Card

51720

Final Details for Order #113-9184707-8161059

Order Placed: February 2, 2026
Amazon.com order number: 113-9184707-8161059
Order Total: \$144.27

Shipped on February 3, 2026	
Items Ordered	Price
1 of: LCL TK-5232 TK5232 Black Toner Cartridge Replacement for Kyocera TK-5232K TK5232K 1T02R90US0 for Kyocera ECOSYS M5521cdn M5521cdw P5021cdn P5021cdw Printer (2-Pack) Sold by: StarTech Office Supplies (seller profile) Business Price Condition: New	\$29.58
Shipping Address: Connie Baker 100 3RD ST # P O BOX 722 CAMDENTON, MO 65020-7336 United States	Item(s) Subtotal: \$29.58 Shipping & Handling: \$0.00 ----- Total before tax: \$29.58 Sales Tax: \$0.00 -----
Shipping Speed: FREE Prime Delivery	Total for This Shipment: \$29.58 -----

Shipped on February 3, 2026	
Items Ordered	Price
1 of: LCL Compatible Toner Cartridge Replacement for HP 35A CB435A 2000 Pages High-Yield for Laserjet P1002 P1003 P1004 P1005 P1006 P1007 P1008 P1009 Laser Printer (Black 2-Pack) Sold by: StarTech Office Supplies (seller profile) Business Price Condition: New	\$19.58
1 of: Eupako Catalog Mailing Envelopes 9x12 White Envelopes Self Seal 250 Pack for Organizing and Storage Sold by: Eupako Direct (seller profile) Business Price Condition: New	\$35.95
Shipping Address: Connie Baker 100 3RD ST # P O BOX 722 CAMDENTON, MO 65020-7336 United States	Item(s) Subtotal: \$55.53 Shipping & Handling: \$0.00 ----- Total before tax: \$55.53 Sales Tax: \$0.00 -----
Shipping Speed: FREE Prime Delivery	Total for This Shipment: \$55.53 -----

Connie's Card

Order Summary

Order placed February 3, 2026 Order # 113-5698385-6758653

#5720

Ship to

Connie Baker
100 3RD ST #
P O BOX 722
CAMDENTON, MO 65020-7336
United States

Payment method

Mastercard ending in 3515
[View related transactions](#)

Order Summary

Item(s) Subtotal:	\$15.99
Shipping & Handling:	\$0.00
Total before tax:	\$15.99
Estimated tax to be collected:	\$0.00
Grand Total:	\$15.99

Placed by

Connie Baker

Arriving Thursday



Door Chime, METAK Wireless Door Open Contact Sensor Alarm with 500 FT Range, 58 Chimes and 5 Volume Levels for Business/Store/Home/Office When Entering, 1 Transmitter + 1 Plug-in Receiver
Sold by: Metak US
Supplied by: Other
\$15.99

[Back to top](#)



English

United States

[Conditions of Use](#) [Privacy Notice](#) [Your Ads](#) [Privacy Choices](#)
© 1996-2026, Amazon.com, Inc. or its affiliates

Board Funded
5840
7999

Connie's Card

Order Summary


Order placed February 4, 2026 Order # 113-0495270-7697834

(For Client)

Ship to Connie Baker 255 KEYSTONE INDUSTRIAL PARK DR CAMDENTON, MO 65020-6404 United States	Payment method Mastercard ending in 3515 View related transactions	Order Summary Item(s) Subtotal: \$136.20 Shipping & Handling: \$0.00 Total before tax: \$136.20 Estimated tax to be collected: \$0.00 Grand Total: \$136.20
--	---	--

Placed by Connie Baker

Arriving Monday



TENA Ultra Breathable Briefs, Incontinence, Disposable, Heavy Absorbency, Large, 40 Count, 40 Packs, 40 Total
 Sold by: SimplyMedical
 Supplied by: Other
 \$34.05

[Back to top](#)



English

United States

[Conditions of Use](#) [Privacy Notice](#) [Your Ads](#) [Privacy Choices](#)
 © 1996-2026, Amazon.com, Inc. or its affiliates

Connie's Card

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



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

CAMDENTON MO 65020
ST# 00089 OP# 009027 TE# 27 TR# 03139

ITEMS SOLD 10
TC# 1546 9785 3791 4906 2393



HMTRYCHS280Z 037600287510 F	14.76 N
GOOD THINS 044000044710 F	3.77 N
THF AVOTOAST 879890002600 F	
1.000 oz @ 1 oz /3.37	3.37 N
MKS COOKIE 194346389900 F	5.87 N
SPINACH DIP 681131108350 F	4.96 N
EVRYTHNG HMS 681131395430 F	2.72 N
HAND SOAP 194346056190 H	2.97 N
HAND SOAP 194346056210 H	2.97 N
GV 10IN 50C 078742349390 plates	5.16 N
30L SRG BLK 697012530139	15.97 N

Board #5610 \$35.45
Food

Supplies #5720 \$11.10
Surge protector (tris)

Acct 5705 \$15.97

SUBTOTAL	62.52
TOTAL	62.52
MCARD TEND	62.52
CHANGE DUE	0.00

MASTERCARD- 3515 I 1 APPR#02748C
62.52 TOTAL PURCHASE
REF # U188ME989116
AID A0000000041010
TERMINAL # 22850356
*No Signature Required
02/10/26 12:25:52

89

CAMDENTON MO 65020-7057

1548510
CAMDEN COUNTY SENATE BILL 40 BOARD
PO BOX 722

CAMDENTON MO 65020
Tax ID: 19364199
Members Cig. ID:
GOVERNMENT
GOVERNMENT, LOCAL

Single Purchase Exemption

Multi Jurisdiction
Uniform Sales & Use Tax Certificate

I certify that
CAMDEN COUNTY SENATE BILL 40 BOARD
PO BOX 722
CAMDENTON MO 65020
is engaged as a registered
GOVERNMENT
and is registered with the below
listed states and cities within which
your firm would deliver purchases to
us and that any such purchases are for
wholesale, resale, ingredients or
components of a new product or service
to be resold, leased, or rented in the
normal course of business. We are in
th
re:
cc

How'd we do?

#5760

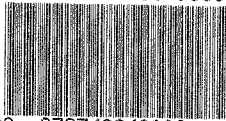
Thank you! ID #:7WQXXWYYQ1



WM Supercenter
573-346-3588 Mgr. PAUL
94 CECIL ST
CAMDENTON MO 65020

ST# 00089 OP# 009029 TE# 29 TR# 02491

ITEMS SOLD 4
TC# 2312 0653 4006 9585 6434



GV 10IN 50C	078742349390	4.68 N
GV 40PK	078742279090 F	5.47 N
GV 40PK	078742279090 F	5.47 N
GV PREM 30M	194346053700	18.93 N

paper plates - 3rd St
water
tp

SUBTOTAL	34.55
TOTAL	34.55
MCARD TEND	34.55
CHANGE DUE	0.00

MASTERCARD- 3515 I 1 APPR#00504C
34.55 TOTAL PURCHASE
REF # U687pc304966
AID A0000000041010
TERMINAL # 18156672
*No Signature Required
02/23/26 11:10:55

89

CAMDENTON MO 65020-7057

1548510
CAMDEN COUNTY SENATE BILL 40 BOARD
PO BOX 722

CAMDENTON MO 65020
Tax ID: 19364199
Members Ctg. ID:
GOVERNMENT
GOVERNMENT, LOCAL

Single Purchase Exemption

Multi Jurisdiction

Uniform Sales Tax

Your Account ▾ Your Orders ▾ Order Details

Connie's Card
#5720

Order Details


Order placed February 24, 2026 Order # 113-0930640-1840204

Invoice

Ship to

Connie Baker
100 3RD ST #
P O BOX 722
CAMDENTON, MO 65020-7336
United States

Payment method

 Mastercard ending in 3515

[View related transactions](#)

Order Summary

Item(s) Subtotal:	\$130.76
Shipping & Handling:	\$0.00
Total before tax:	\$130.76
Estimated tax to be collected:	\$0.00
Grand Total:	\$130.76

Placed by

Connie Baker

Arriving Thursday



LCL Compatible Toner Cartridge Replacement for HP 35A CB435A 2000 Pages High-Yield for Laserjet P1002 P1003 P1004 P1005 P1006 P1007 P1008 P1009 Laser Printer (Black 2-Pack)
Sold by: StarTech Office Supplies
\$19.58

[Buy it again](#)

[Track package](#)

[Cancel items](#)

[Ask Product Question](#)

[Write a product review](#)

[Change Payment Method](#)

Arriving Friday



Amazon Basics Multipurpose Copy Printer Paper, 20 lb, 8.5 x 11 Inches, 8 Reams (4,000 Sheets), 92 Bright White, Great for Crisp Ink Printing

Sold by: Amazon
\$37.06

3

[Buy it again](#)

[Track package](#)

[Cancel items](#)

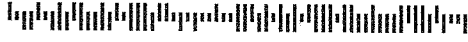
[Write a product review](#)

[Change Payment Method](#)

Pick up where you left off [See more](#)

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 1306	02/27/2026	\$ 0.00	03/24/26	\$ 0.00
BR BRCB X003 YY * 018002				ENTER PAYMENT AMOUNT

00097



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

JEANNA BOOTH
CAMDEN CO DD RES
PO BOX 722
CAMDENTON, MO 65020 0000

000000000000000000968749949462064

BR * BRCB Page 1 of 3

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 1306		02/27/2026	03/24/26	2,000.00	2,000.00

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION			AMOUNT	NOTATIONS
02/02	02/02	12302026033000806431025	Indeed USI26-00944387	Austin TX	146.59		
		ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
		00/00/00					
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT		
			0.00/	0.00	0.00		
-----MERCHANT-----							
		TYPE	POSTAL CODE	TAX ID	CD	ST	
		1000YYYY	78750	260129478	Y	TX	
02/04	02/03	65187426035000001997935	LAKESIDE OFFICE INC.	CAMDENTON MO	23.89	5720	
		ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
		00/00/00					
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT		
			1.79/	0.00	0.00		
-----MERCHANT-----							
		TYPE	POSTAL CODE	TAX ID	CD	ST	
		1100YYYY	65020	431838714	Y	MO	
02/09	02/08	82305096039500037351667	AMAZON MARK* AT09C5PG3	SEATTLE WA	25.75		
		ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
		00/00/00					
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT		
		113-8872537-40034	0.00/	0.00	0.00		
-----MERCHANT-----							
		TYPE	POSTAL CODE	TAX ID	CD	ST	
		1000YRRR	98109	202936165	Y	WA	
02/09	02/08	82305096039500037129683	AMAZON MARK* VZ17U9Z63	SEATTLE WA	7.58		
		ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY		
		00/00/00					
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT		
		113-9331512-73530	0.00/	0.00	0.00		
-----MERCHANT-----							

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY
			00.00%	
PURCHASES	0.00	1.304%	00.00%	PREVIOUS BALANCE 0.00
			NUMBER OF DAYS IN THE BILLING CYCLE	PURCHASES - 0.00
			28	CASH ADVANCES - 0.00
			NEW CASH ADVANCES	CREDITS + 0.00
			0.00	PAYMENTS + 0.00
CASH ADVANCES	0.00	1.720%	20.65%	OTHER CHARGES - 0.00
			CASH ADVANCE FEE	FINANCE CHARGE + 0.00
			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

JEANNA BOOTH
 CAMDEN CO DD RES
 PO BOX 722

CAMDENTON, MO 65020

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION				AMOUNT	NOTATIONS
		TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER	
02/23	02/20	1000YRRR	98109	202936165	Y	WA	x64pdXbLvLUJykim76zV	
		82305096051500062507491	AMAZON RETA*	QH5LU5KH3			SEATTLE WA	71.54
		ORDER DATE	FROM POST CD	TO POST CD			TO COUNTRY	
		00/00/00						
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT			FREIGHT	
		112-1162392-53858	0.00/	0.00			0.00	
-----MERCHANT-----								
		TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER	
02/27	02/26	1000YRRR	98109	820544687	Y	WA	32irsYrtvahNLQOkqKXY	
		25247806057004831027820	ELLIS BATTERY	630			CAMDENTON MO	17.99
		ORDER DATE	FROM POST CD	TO POST CD			TO COUNTRY	
		00/00/00						
		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	65020	750942847	Y	MO		

THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S M
 ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 293.34 M

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



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

7/24/25 11:15 AM 3 0000214 20200228 6B0AT101 DXCBRCB11 oz DOM 6B0AT10000* 166595 MS

00000214 I=0000



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





Invoice USI26-00944387

Acct
5605

From:
Indeed, Inc.
Mail Code 5160
P.O. Box 660367
Dallas, TX 75266-0367

Invoice date: 01/31/2026
Due date: 01/31/2026
Terms: Due Upon Receipt
Payment method: Auto-Pay
Total amount: \$ 146.59 USD

Bill to:
**Camden County Developmental
Disability Resources**
PO Box 722
Camdenton, Missouri 65020

Invoice Summary

Description	Amount (USD)
January 2026 Sponsored Jobs on Indeed.com	146.59 USD
Net Amount	146.59 USD
<hr/>	
Tax Total	0.00 USD
Total amount due	146.59 USD

Understanding your invoice

- Learn more about how billing works at our [Help Center](#).
- To find your billing history at any time go to the Billing Summary page. [Billing Summary Page](#).

#5720 Jeanna's Card
Bd signature Stamp

Invoice #336749386

Feb 3, 2026 11:21:24

Lakeside Office Inc.

Express Item - x1 \$23.89

Subtotal \$23.89

Tax \$0.00

Total \$23.89

Sold to JEANNA BOOTH

MasterCard 1306 (Chip Read)

Auth Code: 02293C

Application Label: Mastercard

Terminal ID: 2

Merchant ID: XXXXXXXX0257

BRIC #: 08QN1EKP7YFMW739F1L

Approved Online

AID: A0000000041010

AC: 6E6DAF4B76124D0C

Response Code: 00

Sign Here

I agree to pay the above total amount according to the card issuer agreement.

Lakeside Office Inc.

1183 N Business Route 5

Camdenton, MO 65020

(573) 346-7237

Debby@Lakesidepc.net

CUSTOMER COPY

LAKESIDE OF

1183 N. E

CAMDNTIC.

573-346-7237

INVOICE NO.

350886

02/03/26

01:21 pm

Clerk: DDM

SENATE BILL 40

J.

P O BOX 722

CAMDENTON, MO 65020

SKU	QTY	PRICE
DESCRIPTION		TOTAL
4912P	1.00	\$23.89
TRODAT 4912 STAMP		\$23.89
Subtotal:		\$23.89
TOTAL:		\$23.89
		\$23.89

Authorized Signature:

[Signature Box]

Tender 1

MC/Visa:

\$23.89



Final Details for Order #113-9331512-7353019

Order Placed: February 6, 2026
Amazon.com order number: 113-9331512-7353019
Order Total: \$7.58

Shipped on February 8, 2026

Items Ordered

1 of: HDMI to VGA Adapter 2 Pack, Gold-Plated HDMI to VGA Converter (Male to Female), Compatible for Computer, Laptop, PC, Monitor, Projector, HDTV, Chromebook, Raspberry Pi, Roku, Xbox and More
Sold by: GS-Manufacture (seller profile)
Business Price
Condition: New

Price
\$7.58

Acct 5705
SVCS - TCM

Shipping Address:

Jeanna Booth
PO BOX 722
CAMDENTON, MO 65020-0722
United States

Item(s) Subtotal: \$7.58
Shipping & Handling: \$0.00
Total before tax: \$7.58
Sales Tax: \$0.00

Shipping Speed:

Amazon Day Delivery

Total for This Shipment: \$7.58

Payment information

Payment Method:

MasterCard | Last digits: 1306

Item(s) Subtotal: \$7.58
Shipping & Handling: \$0.00

Billing address

Jeanna Booth
PO BOX 722
CAMDENTON, MO 65020-0722
United States

Total before tax: \$7.58
Estimated Tax: \$0.00

Grand Total: \$7.58

Credit Card transactions

MasterCard ending in 1306: February 8, 2026: \$7.58

To view the status of your order, return to [Order Summary](#).



Final Details for Order #112-1162392-5385811

Order Placed: February 18, 2026
Amazon.com order number: 112-1162392-5385811
Order Total: \$71.98

Shipped on February 20, 2026

Items Ordered

2 of: PeakPursuit Storage Shelving Unit, 5-Tier Adjustable Metal Storage Shelves, 30" L x 12" W x 60" H Heavy Duty Garage Storage Shelves for Kitchen Pantry Basement Bathroom Laundry
Sold by: Amazon.com
Condition: New

Price
\$35.99

Shipping Address:

Jeanna Booth
255 KEYSTONE INDUSTRIAL PARK DR
CAMDENTON, MO 65020-6404
United States

Item(s) Subtotal: \$71.98
Shipping & Handling: \$0.00
Total before tax: \$71.98
Sales Tax: \$0.00

Acct 5715

Shipping Speed:

FREE Prime Delivery

Total for This Shipment: \$71.98

Payment information

Payment Method:

MasterCard | Last digits: 1306

Item(s) Subtotal: \$71.98
Shipping & Handling: \$0.00

Billing address

Jeanna Booth
PO BOX 722
CAMDENTON, MO 65020-0722
United States

Total before tax: \$71.98
Estimated Tax: \$0.00

Grand Total: \$71.98

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

Business Prime Rewards Pts
-0.44
\$71.54

Order Date	Order ID	Account Group	Order Quantity	Order Currency	Order Subtotal	Order Net Total	Order Status	Account User	Payment Date	Payment Amount	Payment Instrument Type	Payment Instrument	Payment t	Amazon-Internal Product Category	ASIN	Title	Purchase PPU	Item Quantity	Item Subtotal	Item Net Total	Pricing Savings program	Pricing Discount Applied
3/2/2026	113-4167272-805	Camden County Senate	2 USD	588.43	588.43	Closed	Comie I	3/3/2026	588.43	Mastercard	3515	Home Theater	Home Theater	B08Y1T1SPH	PERLESMITH Mobile TV Stand	298.99	1	298.99	298.99	N/A	0	
3/2/2026	113-4167272-805	Camden County Senate	2 USD	588.43	588.43	Closed	Comie I	3/3/2026	588.43	Mastercard	3515	Home Theater	Home Theater	B0DJB8NND	Inex C831 160" Panoramic 4l	288.44	1	288.44	288.44	Business Pric	60.56	
2/24/2026	113-0930640-184	Camden County Senate	4 USD	130.76	130.76	Closed	Comie I	2/25/2026	130.76	Mastercard	3515	Office Product	Office Product	B0C8W8Y888	LCL Compatible Toner Cartridg	19.58	1	19.58	19.58	Business Pric	0.01	
2/24/2026	113-0930640-184	Camden County Senate	4 USD	130.76	130.76	Closed	Comie I	2/25/2026	130.76	Mastercard	3515	Office Product	Office Product	B07K8WHH5J	Amazon Basics Multipurpose C	37.06	3	111.18	111.18	Quantity Disc	23.22	
2/23/2026	112-1162392-538	Camden County Senate	0 USD	0	0	Cancelled	Jeanna E	N/A	N/A	N/A	N/A	N/A	N/A	N/A	B0C86978HA	(2 Pack) No Firearms Or Weap	0	0	104.97	104.97	N/A	0
2/18/2026	112-1162392-538	Camden County Senate	2 USD	71.98	71.98	Closed	Jeanna E	2/18/2026	0.44	Pay by Invoice	1306	Home	Home	B0GDMZD3BH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0	
2/18/2026	112-1162392-538	Camden County Senate	2 USD	71.98	71.98	Closed	Jeanna E	2/20/2026	0.44	Pay by Invoice	1306	Home	Home	B0GDMZD3BH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0	
2/6/2026	113-8872537-400	Camden County Senate	1 USD	7.58	7.58	Closed	Jeanna E	2/8/2026	7.58	Mastercard	1306	CE	CE	B0CLV2BGGT	HDMI to VGA Adapter 2 Pack	7.58	1	7.58	7.58	Business Pric	0.41	
2/5/2026	113-8872537-400	Camden County Senate	4 USD	35.96	35.96	Closed	Jeanna E	2/8/2026	10.21	Pay by Invoice	1306	Business, Industrial, & Scientific	Business, Industrial, & Scientific	B01GPMRYNM	BENFEI DisplayPort to VGA Cal	8.99	4	35.96	35.96	N/A	0	
2/5/2026	113-8872537-400	Camden County Senate	4 USD	35.96	35.96	Closed	Jeanna E	2/7/2026	10.21	Pay by Invoice	1306	Business, Industrial, & Scientific	Business, Industrial, & Scientific	B01GPMRYNM	BENFEI DisplayPort to VGA Cal	8.99	4	35.96	35.96	N/A	0	
2/4/2026	113-0495270-769	Camden County Senate	4 USD	136.2	136.2	Closed	Comie I	2/5/2026	136.2	Mastercard	3515	Health and Beauty	Health and Beauty	B0039Y4FLE	TENA Ultra Breathable Briefs, I	34.05	4	136.2	136.2	Quantity Disc	7.16	
2/3/2026	113-5698385-675	Camden County Senate	1 USD	15.99	15.99	Closed	Comie I	2/4/2026	15.99	Mastercard	3515	Home Improvement	Home Improvement	B0P9H4CPG	Door Chime, METAK Wireless I	15.99	1	15.99	15.99	N/A	0	
2/2/2026	113-9184707-816	Camden County Senate	5 USD	144.27	144.27	Closed	Comie I	2/3/2026	144.27	Mastercard	3515	Office Product	Office Product	B0C8W8Y888	LCL Compatible Toner Cartridg	19.58	1	19.58	19.58	Business Pric	0.01	
2/2/2026	113-9184707-816	Camden County Senate	5 USD	144.27	144.27	Closed	Comie I	2/3/2026	144.27	Mastercard	3515	CE	CE	B08MTM4MNZ	LCL TK-5232 TK5232 Black Ton	29.58	3	88.74	88.74	Business Pric	0.03	
2/2/2026	113-9184707-816	Camden County Senate	5 USD	144.27	144.27	Closed	Comie I	2/3/2026	144.27	Mastercard	3515	Office Product	Office Product	B0936MR57X	Eupako Catalog Mailing Envelc	35.95	1	35.95	35.95	Business Pric	0.04	
1/15/2026	113-3278569-737	Camden County Senate	17 USD	115.43	115.43	Closed	Jeanna E	1/16/2026	115.43	Mastercard	1306	Wireless	Wireless	B0DR253JUY	FNTPCASE for Phone 16s Case	6.79	17	115.43	115.43	Quantity Disc	20.4	
1/8/2026	111-4050057-359	Camden County Senate	1 USD	0	0	Closed	Jeanna E	N/A	N/A	N/A	N/A	CE	CE	B0CF246DJ	TN221 TN225 Toner Cartridge	0	1	0	0	N/A	0	
1/8/2026	111-6184001-576	Camden County Senate	5 USD	0	0	Closed	Jeanna E	N/A	N/A	N/A	N/A	Office Product	Office Product	B0F8J93HOM	SUNEE 2026 Appointment Boc	0	5	0	0	N/A	0	



Final Details for Order #113-8872537-4003417

Order Placed: February 5, 2026
Amazon.com order number: 113-8872537-4003417
Order Total: \$35.96

Shipped on February 8, 2026

Items Ordered

4 of: BENFEI DisplayPort to VGA Cable, 1.8M Display Port of Computer/Laptop to VGA of Monitor/Projector Gold-Plated Adapter (N of Bidirectional, Not Compatible with HDMI or USB)
Sold by: BenfeiDirect (seller profile)
Condition: New

Price
\$8.99

Acct 5705

Shipping Address:

Jeanna Booth
PO BOX 722
CAMDENTON, MO 65020-0722
United States

Shipping Speed:

Amazon Day Delivery

Item(s) Subtotal: \$35.96
Shipping & Handling: \$0.00
Total before tax: \$35.96
Sales Tax: \$0.00
Total for This Shipment: \$35.96

Payment information

Payment Method:

MasterCard | Last digits: 1306

Billing address

Jeanna Booth
PO BOX 722
CAMDENTON, MO 65020-0722
United States

Item(s) Subtotal: \$35.96
Shipping & Handling: \$0.00
Total before tax: \$35.96
Estimated Tax: \$0.00
Grand Total: \$35.96

Credit Card transactions

MasterCard ending in 1306: February 8, 2026: \$25.75

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

\$10.21 Prime Rewards applied

Order Date	Order ID	Account Group	Order Quantity	Currency	Order Subtotal	Order Net Total	Order Status	Account User	Payment Date	Payment Amount	Payment Instrument Type	Payment Instrument	Payment Identify	Amazon-Internal Product Category	ASIN	Title	Purchase PPU	Item Quantity	Item Subtotal	Item Net Total	Pricing Savings program	Discount Applied
3/2/2026	113-4167272-805	Camden County Senate	2	USD	588.43	588.43	Closed	Connie I	3/3/2026	588.43	Mastercard	3515	3515	Home Theater	B08YTLSPH	PERLESMITH Mobile TV Stand I	289.99	1	289.99	289.99	N/A	0
3/2/2026	113-4167272-805	Camden County Senate	2	USD	588.43	588.43	Closed	Connie I	3/3/2026	588.43	Mastercard	3515	3515	Home Theater	B08YTLSPH	PERLESMITH Mobile TV Stand I	289.99	1	289.99	289.99	N/A	0
2/24/2026	113-0930640-184	Camden County Senate	4	USD	130.76	130.76	Closed	Connie I	2/25/2026	130.76	Mastercard	3515	3515	Office Product	B08YTLSPH	Imex C8631 180° Panoramic 4"	288.44	1	288.44	288.44	Business Pric	60.56
2/24/2026	113-0930640-184	Camden County Senate	4	USD	130.76	130.76	Closed	Connie I	2/25/2026	130.76	Mastercard	3515	3515	Office Product	B08YTLSPH	Imex C8631 180° Panoramic 4"	288.44	1	288.44	288.44	Business Pric	0.01
2/23/2026	113-5057146-835	Camden County Senate	0	USD	0	0	Cancelled	Jeanna E	N/A	N/A	N/A	N/A	N/A	Office Product	B08YTLSPH	Amazon Basics Multipurpose C	37.06	3	111.18	111.18	Quantity Disk	23.22
2/19/2026	112-1162392-538	Camden County Senate	2	USD	71.98	71.98	Closed	Jeanna E	2/18/2026	0.44	Pay by Invoice	1306	1306	Home	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/18/2026	112-1162392-538	Camden County Senate	2	USD	71.98	71.98	Closed	Jeanna E	2/20/2026	0.44	Pay by Invoice	1306	1306	Home	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/18/2026	112-1162392-538	Camden County Senate	2	USD	71.98	71.98	Closed	Jeanna E	2/20/2026	0.44	Pay by Invoice	1306	1306	Home	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/6/2026	113-9331512-795	Camden County Senate	1	USD	7.58	7.58	Closed	Jeanna E	2/8/2026	7.58	Mastercard	1306	1306	CE	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/5/2026	113-8872537-400	Camden County Senate	4	USD	35.96	35.96	Closed	Jeanna E	2/8/2026	10.21	Pay by Invoice	1306	1306	Business, Industrial, & Scientific	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/5/2026	113-8872537-400	Camden County Senate	4	USD	35.96	35.96	Closed	Jeanna E	2/8/2026	10.21	Pay by Invoice	1306	1306	Business, Industrial, & Scientific	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/4/2026	113-0495270-769	Camden County Senate	4	USD	35.96	35.96	Closed	Jeanna E	2/7/2026	10.21	Pay by Invoice	1306	1306	Business, Industrial, & Scientific	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/3/2026	113-5698385-675	Camden County Senate	4	USD	136.2	136.2	Closed	Connie I	2/5/2026	136.2	Mastercard	3515	3515	Health and Beauty	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/2/2026	113-9184707-816	Camden County Senate	5	USD	144.27	144.27	Closed	Connie I	2/4/2026	15.99	Mastercard	3515	3515	Home Improvement	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/2/2026	113-9184707-816	Camden County Senate	5	USD	144.27	144.27	Closed	Connie I	2/3/2026	144.27	Mastercard	3515	3515	Office Product	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
2/2/2026	113-9184707-816	Camden County Senate	5	USD	144.27	144.27	Closed	Connie I	2/3/2026	144.27	Mastercard	3515	3515	Office Product	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
1/15/2026	113-3278569-737	Camden County Senate	17	USD	115.43	115.43	Closed	Jeanna E	2/3/2026	115.43	Mastercard	1306	1306	Wireless	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
1/8/2026	111-4050087-359	Camden County Senate	1	USD	0	0	Closed	Jeanna E	1/16/2026	115.43	Mastercard	1306	1306	Wireless	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0
1/8/2026	111-6184001-576	Camden County Senate	5	USD	0	0	Closed	Jeanna E	N/A	N/A	N/A	N/A	N/A	Office Product	B08YTLSPH	PeakPursuit Storage Shelving I	35.99	2	71.98	71.98	N/A	0

630
ST
CAMDENION MO 65020
573-346-6963



Terminal ID: *****480 ***1
2/26/26 10:46 AM

Mastercard - INSERT
AID: A0000000041010
ACCT #: *****1306

047

CREDIT SALE
UID: 605749601713 REF #: 9956
BATCH #: 430 AUTH #: 05437C
AMOUNT \$17.99

APPROVED

ARQC - ACBC97E77C191456
CUSTOMER COPY

926

Jennana Booth

Qty Rate Total

Sales

CB645-F1 1 17.99 17.99

Exchange Junk Credit

Extra Small Exchange Used B 1 -3.00 -3.00
attery - STANDARD

Core Charges

Extra Small Core Charge 1 3.00 3.00

Subtotal \$ 17.99

TOTAL \$ 17.99

Currency USD

Amount Paid (Credit Card 05437C) \$ 17.99

Change Due \$ 0.00

Thank you for your business!

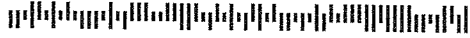


58740226261047

#5720

Replacement
battery for
emergency
exit lights @
3rd Street

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 9314	02/27/2026	\$ 0.00	03/24/26	\$ 0.00
BR BRCB X003 YY * 018881				ENTER PAYMENT AMOUNT
				00964



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

EDDIE THOMAS
CAMDEN CO DD RES
PO BOX 722
CAMDENTON, MO 65020 0000

0000000000000000860332949462064

BR * BRCB Page 1 of 2

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9314		02/27/2026	03/24/26	5,000.00	5,000.00

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION			AMOUNT	NOTATIONS	
02/02	02/01	82305096032500055879075	ZOOM.COM 888-799-9666	SAN JOSE	CA	639.60	5567	
		ORDER DATE	FROM POST CD	TO POST CD	TO COUNTRY			
		00/00/00						
		CUSTOMER CODE	SALES TAX AMT/IND	DUTY AMT	FREIGHT			
		A12130496	0.00/	0.00	0.00			
		MERCHANT						
		TYPE	POSTAL CODE	TAX ID	CD	ST	REFERENCE NUMBER	
		1000VRRR	95113	611648780	Y	CA	P-400056622	
		*	*	*	*	*	*	

THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S M
ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 639.60 M
* * * * *
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959. M



AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY
PURCHASES	0.00	1.304%	00.00%	PREVIOUS BALANCE 0.00
			NUMBER OF DAYS IN THE BILLING CYCLE	PURCHASES - 0.00
			28	CASH ADVANCES - 0.00
			NEW CASH ADVANCES	CREDITS + 0.00
CASH ADVANCES	0.00	1.720%	0.00	PAYMENTS + 0.00
			CASH ADVANCE FEE	OTHER CHARGES - 0.00
			0.00	FINANCE CHARGE + 0.00
				NEW BALANCE = 0.00

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

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

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

7/24/25 11:15 AM 3 0000242 20260228 6B0AT101 DXCBRCB1 1 oz DOM 6B0AT10000* 166595 MS

000000242 I=0000



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



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

7/24/25 11:15 AM 3 0000242 20260228 6B0AT101 DXCBRCB1 1 oz DOM 6B0AT10000* 106595 MS

000000242 I=0000



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



Invoice

zoom

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

Ed's Card #5567

Invoice Date: Feb 1, 2026
Invoice #: INV340004831
Payment Terms: Due Upon Receipt
Due Date: Feb 1, 2026
Account Number: 3015289058
Currency: USD
Payment Method: MasterCard *****9314
Account Information: Camden County Developmental Disability Resources

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	Billing Period	Subtotal	Taxes, Fees & Surcharges	Total
Charge Name: Zoom Workplace Pro Annual Quantity: 4 Unit Price: \$159.90	Feb 1, 2026 - Jan 31, 2027	\$639.60	\$0.00	\$639.60
			Subtotal	\$639.60
			Total (Including Taxes, Fees & Surcharges)	\$639.60
			Invoice Balance	\$0.00

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

Transaction Date	Transaction Number	Transaction Type	Description	Applied Amount	
				Invoice Total	\$639.60
Feb 1, 2026	P-400056622	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.

Recurring plans will automatically renew, charging the payment method on file. The billing period for each plan, and the total charge (plus applicable taxes and regulatory fees), per billing period for that product are set out above in the Charge Details section. You can cancel any time up until the day before your renewal date at zoom.us/billing, and the cancellation will go into effect at the end of your subscription term.

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

Payment / Make Payment

The following payment has been made and will post to your account.
Please note the tracking number for your records and reference should you need assistance with this payment.

Payment Date 03/16/2026 3:28 PM CT
Account Type Business Checking
Bank Name HERITAGE BANK OF THE OZARKS
Bank Routing Number ****9031
Bank Account Number ***4931
Payment Amount \$1,376.85
Payment Tracking Number 650783

BACK TO ACCOUNT MAINT. & STATEMENT

SVCS Acct Pmt



Download Adobe Acrobat Reader

Account Number: *****9588

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

* Account Status: Active

* Available Balance: \$7,007.71

* Credit Limit: \$10,000.00

* As Of 03/16/2026 4:27 PM EST

- Statement Summary
- Cardholder Summary
- Transactions & Messages
- Payment
- Payment Bank Info

The following Bank information is on file for Payments:

Account Type	Bank Routing Number	Bank Name	Bank Account Number
Business Checking	****9031	HERITAGE BANK OF THE OZARKS	***4931

Select one of the following payment options for the Payment Due Date of 3/24/2026:

Current Balance as of 03/16/2026
\$ 2,980.34

Statement Balance as of 03/16/2026
\$ 1,513.05

Minimum Payment Due as of 03/16/2026
\$ 45.39

Other Amount
 \$ **1 376.85**

- A payment entered by 6:30 PM CT will be reflected in your available balance in 1 business day.
- A payment entered after 6:30 PM CT will be reflected in your available balance in 2 business days.
- The dollar amount displayed in the payment field at 6:30 PM CT is the payment amount that will be processed.
- You can only make one payment per day. If multiple payments are made prior to 6:30 PM CT the system will only process last payment.

Last payment amount was entered on 03/16/2026 3:28 PM CT for \$1,376.85
Checking *4931 Bank Routing *****9031**
Your tracking number is 650783

[Payment / Make Payment](#)

The following payment has been made and will post to your account.
Please note the tracking number for your records and reference should you need assistance with this payment.

Payment Date 03/18/2026 10:00 AM CT
Account Type Business Checking
Bank Name HERITAGE BANK OF THE OZARKS
Bank Routing Number ****9031
Bank Account Number ***4938
Payment Amount \$136.20
Payment Tracking Number 651142

BACK TO ACCOUNT MAINT. & STATEMENT



Download Adobe Acrobat Reader

Account Number: *****9588

SB 40 Tax
Acct Pmt

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

* Account Status: Active

* Available Balance: \$8,384.56

* Credit Limit: \$10,000.00

* As Of 03/18/2026 10:59 AM EST

- Statement Summary
- Cardholder Summary
- Transactions & Messages
- Payment
- Payment Bank Info

The following Bank information is on file for Payments:

Account Type	Bank Routing Number	Bank Name	Bank Account Number
Business Checking	****9031	HERITAGE BANK OF THE OZARKS	***4938

Select one of the following payment options for the Payment Due Date of 3/24/2026:

Current Balance
as of 03/18/2026
\$ 1,615.44

Remaining Statement Balance
as of 03/18/2026
\$ 136.20

Minimum Payment Due
as of 03/18/2026
\$ 0.00

Other Amount
\$

- A payment entered by 6:30 PM CT will be reflected in your available balance in 1 business day.
- A payment entered after 6:30 PM CT will be reflected in your available balance in 2 business days.
- The dollar amount displayed in the payment field at 6:30 PM CT is the payment amount that will be processed.
- You can only make one payment per day. If multiple payments are made prior to 6:30 PM CT the system will only process last payment.

Last payment amount was entered on 03/18/2026 10:00 AM CT for \$136.20
 Checking ***4938 Bank Routing ****9031
 Your tracking number is 651142

**Resolutions
2026-18, 2026-19,
2026-20, & 2026-21**



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2026-18

NEW JOB CREATION & DESCRIPTION – COMMUNITY RELATIONS DIRECTOR

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

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

NOW, THEREFORE, BE IT RESOLVED:

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the “Board”, hereby acknowledges the need to create the Community Relations Director position, included as Attachment “A” hereto.
2. That the Board recognizes there was a need to create this job and its description to remain effective and efficient in its administrative operations and management.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

Chairperson/Officer/Board Member

Date

Secretary/Vice Chairperson/Treasurer/Board Member

Date

Attachment “A” to
Resolution 2026-18

Camden County Senate Bill 40 Board
(DBA Camden County Developmental Disabilities Resources)
Job Description

Job Title: Community Relations Director
Reports To: Executive Director
FLSA Status: Exempt
Minimum Hours per Work Week: 40
Minimum Starting Wage: \$59,072
Last Revision Date: 04/14/2026

General Description:

This is an executive level position requiring the exercise of discretion and independent judgment. The Community Relations Director is responsible for the management and administrative functions of CCDDR's intake coordination, community relations, community engagement activities, community program coordination, community program development activities, community collaboration building, community partnership building, fundraising activities, grant applications, grant management activities, and other specific duties as assigned by the Executive Director. This position has program management responsibilities and decision-making authority in assisting with CCDDR's marketing, program development, community partnerships, community collaborations, and budget development. The Community Relations Director is expected to exercise considerable initiative and independent judgment in planning and carrying out these responsibilities and work collaboratively with other members of the CCDDR administrative team. The Community Relations Director reports to the Executive Director. The person occupying this position must exercise reasonable and prudent judgment as well as the ability to recognize and address changing organizational needs, changing client needs, and community barriers. The Community Relations Director must coordinate with outside agencies and must keep abreast of partnership opportunities, innovations, and alternative funding sources for new or expanded program planning and development. The Community Relations Director also plays a significant role in promoting the mission of the agency in the community, educating the community, and advocating for CCDDR clients' needs.

General Description:

- Maintain compliance with all regulatory governances on confidentiality of client records and other privacy and HIPPA related information
- Assist people who need or want to apply for services, are applying for services, or are re-applying for services
- Assist potential clients in accessing community resources, CCDDR services, and/or Department of Mental Health services
- Conduct client assessments on a limited basis involving the use of specialized knowledge and applications associated with a specific discipline such as social work, psychology, special education, counseling, health care, or other therapies
- Make presentations and provide consultative services to schools, parent groups, and other organizations
- Interview clients, their families, and other responsible individuals; assist in completing the application for services; collect basic data and obtain appropriate additional information from other agencies; participate in the inter-disciplinary team to review each case
- Manage the distribution, collection, and recording of internal or external community needs assessments
- Community-based program oversight and coordination
- Community and public relations oversight and coordination
- Coordinate community-based project work
- Interact and liaise with internal staff and external organizations

- Develop and coordinate fundraising activities
- Seek and apply for grants or other funding through public or private sources
- Establish and maintain a community resource network
- Conduct research, collect, and analyze data to prepare reports and documents
- Arrange and coordinate meetings and events
- Prepare and edit reports, correspondence, communications, presentations, and other documents, etc. needed for Board and committee meetings, public meetings, fundraising activities, funding requests, grant applications, etc.
- Maintain communications and good relations with funders, funding agents, business leaders, political leaders, vendors, suppliers, Department of Mental Health staff, civic/community organizations, non-profit organizations, service providers, and other community partners
- Attend public, internal, and external organizational meetings as necessary
- Prepare and edit correspondence, communications, presentations, reports, proposals, and other documents
- File and retrieve documents and reference materials
- Receive and interact with incoming visitors as needed
- Input data into computer systems as needed
- Mailing of outgoing agency documents/correspondence as needed
- Assist in managing CCDDR social media and website content
- Meet CCDDR's performance measurement goals
- Maintain professional demeanor and appropriate personal appearance
- Maintain effective professional communication and relationships with staff, service providers, clients, office personnel, and other stakeholder agencies
- Perform other work as assigned

Knowledge, Skills, and Abilities (KSAs)

- Comprehensive knowledge of human service, social service, public service, Targeted Case Management or other related programs
- Comprehensive knowledge of various intellectual/developmental disabilities and corresponding vendors and services available for clients
- Comprehensive knowledge of interviewing methods, principles, and techniques
- Comprehensive knowledge of the behavioral sciences and allied disciplines involved in the evaluation, care, and training of people with intellectual/developmental disabilities
- Intermediate knowledge of rules and regulations relating to community program development, implementation, and operation
- Introductory knowledge of nonprofit, quasi-governmental, political subdivision, municipal, or governmental operations and functions
- Introductory knowledge of basic fundraising strategies/techniques and grant sourcing
- Collect and analyze information to make strategic decisions on how to address community barriers
- Develop a logical, feasible, and practical plan for community engagement and education
- Evaluate CCDDR client data and the quality of their service programs
- Evaluate community resources and clients' needs to make recommendations concerning the development of new programs or modifications in existing programs
- Communicate effectively
- Operate assigned equipment, computer hardware, and computer software

Minimum Requirements:

- A Bachelor's or higher-level degree from an accredited college or university, preferably in one or a combination of the following: Elementary or Secondary Education, Special Education, Early Childhood Education, Psychology, Social Work, Sociology, Counseling, Recreation (including specialty areas such as Art, Dance, Music, or Physical Education), Speech-Language Pathology or Audiology, Occupational Therapy, Physical Therapy, Nursing, or other specialties in the field of human services

OR

- A Registered Nurse License

AND

- Three or more years of experience in programs providing services/supports for people with intellectual and/or developmental disabilities
- Acceptable credentials meeting the criterion for performing specialized assessments related to initial and ongoing developmental disability programs/services eligibility and benefits planning and/or counseling
- Valid Missouri driver's license & acceptable driving record
- Have access to a car and be able to travel as needed

NOTE: All applicants given a conditional offer of employment will have their education credentials, experience credentials, and background screenings evaluated and verified.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the primary functions of this job. While performing this job, the employee is regularly required to use hands and fingers to handle or feel objects, tools, or controls; and reach with hands and arms. The employee must occasionally lift and/or move up to 20 pounds over a short distance, and/or perform personal care tasks, including transfers. Vision abilities include close vision, distance vision, peripheral vision, and depth perception. The employee is required to occasionally stand, walk, and climb stairs. The employee must be able to communicate one on one with staff, clients, guardians, and groups.

Reasonable accommodations may be made to enable otherwise qualified individuals to perform the essential functions of the job.

“I hereby agree to comply with responsibilities of Job Description as outlined in this document”

(Employee Signature)

(Date)

(Supervisor Signature)

(Date)



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2026-19

AMENDED EXECUTIVE DIRECTOR JOB DESCRIPTION

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

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

NOW, THEREFORE, BE IT RESOLVED:

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby acknowledges the need to amend the Executive Director job description, included as Attachment "A" hereto.
2. That the Board recognizes there was a need to amend this job description to remain effective and efficient in its administrative operations and management.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

Chairperson/Officer/Board Member

Date

Secretary/Vice Chairperson/Treasurer/Board Member

Date

Attachment “A”
Resolution 2026-19

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

Job Description

Job Title: Executive Director
Reports To: Board of Directors
FLSA Status: Exempt
Minimum Hours per Work Week: 40
Starting Wage: \$85,280 Annually
Last Revised Date: 04/14/2026

General Description:

The Executive Director is the senior executive and management leader of the Camden County Senate Bill 40 Board. The Executive Director is the primary Procurement Officer, Human Resources Officer, Records Manager, Accounting Officer, Compliance Officer, Security Officer, and Community Relations Officer. The Executive Director is responsible for the oversight and management of the agency's Targeted Case Management program and all other agency programs and services as well as developing and implementing the agency's strategic plan. The Executive Director works in concert with and reports directly to the Board of Directors.

Primary Duties & Responsibilities:

- Maintain compliance with all regulatory governances on confidentiality of personnel records, client records, and other client privacy and HIPPA related information
- Has authorized access to and maintains CCDDR human resource records
- Develop and implement long-term goals and strategies to support the mission
- Responsible for the planning, organizing, and directing of the organization's operations and programs
- Oversee the annual budget, financial reporting, and compliance as well as ensure fiscal health
- Supervises the development of operations-based financial modeling
- Develop and implement consistent cost accounting policies, procedures, and operational reporting/metrics
- Oversee and manage the agency's procurement systems and processes
- Oversee and manage the agency's public relations, community partnership, community collaboration, community engagement, public education, and advocacy efforts
- Approves major systems implementations
- Provides leadership to and manages the efforts of staff to ensure appropriate support
- Maintain transparent communication with the Board of Directors, keeping them informed on organizational health, governance, and best practices
- Oversee and report on all agency results to the Board of Directors
- Coordinates and leads annual budget reviews, monthly and quarterly reviews, and periodic forecast updates
- Prepares accurate and timely analyses that capture and communicate results, variances, and performance trends
- Recruit, manage, and mentor staff to create a positive, high-performing culture
- Retains a diverse, highly qualified staff and provides career coaching, growth, and personal development for direct/indirect report employees
- Ensures that services and funding relationships are robust enough to meet or exceed strategic goals and objectives

- Act as the public face of the organization to increase visibility and credibility
- Update all necessary annual or periodic forms; signature requirements for related disclosures, agreements, and documents; and maintain contract files and tracking
- Ensure Agency compliance within all regulatory matters, Bylaws, policies, procedures, etc.
- Exercise appropriate discretion and independent judgment
- Meet CCDDR's performance measurement goals
- Maintain professional demeanor and appropriate personal appearance
- Maintain effective professional communication and relationships with staff, service providers, clients, office personnel, and other stakeholder agencies
- Perform other work as assigned

Knowledge, Skills and Abilities:

- Comprehensive knowledge of statutes, administrative rules, and regulations relating to program operations
- Comprehensive knowledge of business administration, public administration, accounting, finance, program development, budget development/management, and allied disciplines involved in the administration of a governmental agency, quasi-governmental agency, non-profit organization, or political subdivision
- Comprehensive knowledge of human service, social service, public service, or case management programs and/or the administration/management of such programs related to people with intellectual and/or developmental disabilities
- Strong supervisory and leadership skills with the ability to develop and communicate the organization's mission and vision
- Excellent verbal and written communication skills
- Ability to establish and maintain working relationships with government agencies, community leaders, and the public
- Excellent organizational skills and attention to detail
- Strong analytical and problem-solving skills
- Function effectively in an office environment that is fast paced and result oriented, which presents multiple demands with frequent interruptions; constantly shifting schedules and priorities; and simultaneous deadlines requiring flexibility, organization, and cooperation
- Operate assigned equipment, computer hardware, and computer software

Minimum Requirements:

- Bachelor's degree from a an accredited college or university
- Five years of prior experience in organizational management
- Two years of prior experience in an administrative/supervisory capacity in non-profit, governmental, quasi-governmental, or political subdivision-related operations (or satisfactory equivalent)
- Valid Missouri driver's license & acceptable driving record
- Have access to adequate transportation and be able to travel as needed
- Pass all background checks conducted by the agency

NOTE: All applicants given a conditional offer of employment will have their education credentials, experience credentials, and background screenings evaluated and verified.

Physical Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the primary functions of this job. While performing this job, the employee

is regularly required to use hands and fingers to handle or feel objects, tools, or controls; and reach with hands and arms. The employee must occasionally lift and/or move up to 20 pounds over a short distance, and/or perform personal care tasks, including transfers. Vision abilities include close vision, distance vision, peripheral vision, and depth perception. The employee is required to occasionally stand, walk, and climb stairs. The employee must be able to communicate one-on-one with staff, consumers, guardians, and groups.

Reasonable accommodations may be made to enable otherwise qualified individuals to perform the essential functions of the job.

Work Environment: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of the job. The noise level in the work environment is usually quiet.

I have reviewed this Job Description with my supervisor and agree to assume all of the duties herein.

(Employee Signature)

(Date)

(Board Chairperson Signature)

(Date)



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2026-20

Approval to Lease Residential Building to an Employee

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).

NOW, THEREFORE, BE IT RESOLVED:

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the "Board", hereby wishes to lease the residential building located at 253 Keystone Industrial Park Drive, Camdenton, MO 65020 to an employee of the Board.
2. The Board hereby acknowledges leasing the residential building to an employee of the Board will be in the Board's and employee's best interests.
3. The Board hereby authorizes the Executive Director to execute a residential lease contract with an employee of the Board with the following minimum stipulations to be included within the contract:
 - A. Rent shall be paid monthly by the 1st day of the following month to be occupied by the employee.
 - B. Rent shall be calculated based on the most recently published low HOME rent limit for Camden County for a 3-bedroom dwelling unit as established by the United States Department of Housing and Urban Development Department less the most recently published applicable utility allowances for a 3-bedroom dwelling unit in Camden County as established by the Missouri Ozarks Community Action agency.
 - C. The tenant shall pay for the electricity, internet, trash, and any other tenant desired services to the residential building, and all accounts shall be in the tenant's name (should a separate water service meter be installed for the dwelling unit in the future, tenant shall pay for water service as well).
 - D. If termination of employment occurs, the tenant shall vacate the premises within 30 days after the termination date.
 - E. The tenant shall agree to allow the Executive Director or other designated employee of the Board to inspect the interior and exterior of the residential building at any time so long as at least 48 hours notice has been given to the tenant (this will exclude incidents related to fire, flood, death, criminal/illegal actions/behavior, or other emergency-related issues).
 - F. The tenant agrees not to alter any structure of the residential building without prior permission from the Executive Director and to keep it in clean, safe, and sanitary condition at all times.
 - G. The tenant shall procure and provide proof of an insurance policy to cover damage or loss resulting from the tenant's negligence.
 - H. The lease shall be compliant with all applicable local, state, and/or Federal statutes and may contain other provisions consistent and typical with lessor/lessee agreements.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

Chairperson/Officer/Board Member

Date

Secretary/Vice Chairperson/Treasurer/Board Member

Date



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2026-21

OPERATIONAL RESERVES ACCOUNT

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).

NOW, THEREFORE, BE IT RESOLVED:

1. That the Camden County Senate Bill 40 Board (dba Camden County Developmental Disability Resources), hereafter referred to as the “Board”, has determined that the current Heritage Bank of the Ozarks’ Money Market Account shall be recognized as the Board’s Operational Reserves Account. If the Board secures a different banking or investment account through future procurement endeavors, the Board shall recognize the new banking or investment account as the new Operational Reserves Account.
2. That the Board authorizes the Executive Director to initiate transfers of funds to and/or from the Operational Reserves Account to maintain the minimum balance as established by the Board; however, no other transactions, other than the financial institution’s interest deposits or other required account fees, shall be initiated without Board approval. Interest earned from the Operational Reserves Account shall remain in the Operational Reserves Account unless the Board authorizes the transfer of interest funds to another account.
3. A quorum has been established for vote on this resolution, this resolution has been approved by a majority Board vote as defined in the Board bylaws, and this resolution shall remain in effect until otherwise amended or changed.

Chairperson/Officer/Board Member

Date

Secretary/Vice Chairperson/Treasurer/Board Member

Date