



February 10th, 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 February 10th, 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=m40014c73418c9429a7c1917ffdce8e2e>

To Join by Phone: 1-415-655-0001
Meeting Number (Access Code): 2558 665 4055
Meeting Password: 72355682

Call to Order/Roll Call

Approval of Agenda

Approval of Open Session Board Meeting Minutes for January 13th, 2026

Acknowledgement of Distributed Materials to Board Members

- November & December 2025 Our Saviour's Lighthouse Child and Family Development Center (OSL) Monthly Reports
- December 2025 I Wonder Y Preschool (IWYP) Monthly Reports
- December 2025 Children's Learning Center (CLC) Monthly Reports
- December 2025 Lake Area Industries (LAI) Monthly Reports
- December 2025 Support Coordination Report
- December 2025 Agency Economic Report
- December 2025 Credit Card Statement
- Resolutions 2026-10 & 2026-11

Speakers/Special Guests/Announcements

- NONE

Monthly Reports

- OSL
- IWYP
- CLC
- LAI

Committee Meetings (Updates)

- Joint CCDDR/LAI Committee Meeting (February 2, 2026)
- Budget Appropriations Committee Meeting (February 3, 2026)

Discussion & Conclusion of Resolutions

1. Resolution 2026-10: Reallocation/Allocation of Restricted/Unrestricted Funds
2. Resolution 2026-11: Amended Fiscal Year 2026 Budget

Old Business for Discussion

- NONE

New Business for Discussion

- Keystone House

CCDDR Reports

- December 2025 Support Coordination Report
- December 2025 Agency Economic Report

December 2025 Credit Card Statements

Discussion & Conclusion of Remaining Resolutions

- NONE

Open Discussions

Public Comment

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

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

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

Adjournment of Open Session

Closed Session Pursuant to Section 610.021 RSMo, subsections (1), (3), (13), (14), & (17)

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

January 13th, 2026
Open Session Minutes

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Open Session Minutes of January 13th, 2026

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

Members Absent None

Others Present Ed Thomas, Executive Director

Guests Present Natalie Couch, Debrah Phillips, Robert Bixby, Linda Platter, Jim Rogers (LAI)
Adrienne Anderson (CLC)
Jeanna Booth, Elizabeth Chambers, Lori Cornwell (CCDDR)

Approval of Agenda

Motion by Laura Martin, second Kym Jones to modify the agenda to move the Introduction & Welcome to New SB 40 Board Members to before Resolution 2026-1: Calendar Year 2026 Board Officer Election & Appointments.

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

NO: None

ABSTAIN: None

Motion carries.

Motion by Elizabeth Perkins, second Mary Hayslett to approve the modified agenda as presented.

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

NO: None

ABSTAIN: None

Motion carries.

Introduction & Welcome to New SB 40 Board Members (Brent Simpson & Kelly Vernetti)

Brent Simpson has been living at the Lake for the last 25 years. He has a young son with Down Syndrome which is what brings him here. His heart is in what the Board is doing here. He also has a daughter who is 11. His children attend School of the Osage and he owns several businesses in the Lake area.

Kelly Vernetti is a special education teacher at School of the Osage. She has been teaching for over 25 years and has enjoyed that time with her students. She has a son and daughter who attended School of the Osage. Her son just graduated from Mizzou and her daughter is currently attending William Woods.

Discussion & Conclusion of Resolution

1. Resolution 2026-1: Calendar Year 2026 Board Officer Election & Appointments

This is the annual election of Board officers. A willingness to serve as Board Chairperson was submitted by Laura Martin, a willingness to serve as Vice Chairperson was submitted by Ro Witt, a willingness to serve as Secretary was submitted by Paul DiBello, and a willingness to serve as Treasurer was submitted by Brian Willey and Mary Hayslett. Ed recommended that unless there were more people willing to serve as officers, the Chairperson, Vice Chairperson, and Secretary could all be approved and voted on in one motion. The Treasurer election could be handled in a separate discussion.

Present Board Officers are:

Vacant (Angela Richardson)—Board Chairperson
Paul DiBello—Vice Chairperson
Brian Willey—Treasurer
Ro Witt—Secretary

Nominations for 2026 Board Officers are:

Laura Martin – Board Chairperson
Ro Witt – Vice Chairperson
Paul DiBello – Secretary

Motion by Elizabeth Perkins, second Brian Willey to approve the nominations for Board Chairperson, Vice Chairperson, and Secretary as presented.

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

NO: Mary Hayslett

ABSTAIN: None

Motion carries.

Mary Hayslett thanked Brian Willey for his service as Treasurer. She asked if this was Brian's first year serving as Treasurer or if he had been treasurer for many years. He said he has been Treasurer in the past. Mary asked what role he took, what his functions were, and to generally describe the position to her.

Brian responded that since the last Board meeting she had tried to have him removed from the Board, so he was going to decline to answer her questions. He still has feelings about why she was put on the Board and he has not changed those feelings. He has been on the Board longer than anyone else currently on the Board and his heart and soul is in the Board. He started out coaching Special Olympics and still gives a lot of money to Special Olympics. He said this would not be an interview for him and if the Board wants him to continue as Treasurer, he would be happy to do that. He said he does not trust Mary but hopes they can eventually overcome that.

Mary said that she was not here to attack Brian in any way. She just wanted to understand how he has served in the past. She wanted to defend her position as to what she asked. She emailed the previous Board Chairperson and Ed because Brian had been absent from six out of the previous 12 meetings. As a new Board member, she values his experience and opinions and was anxious to meet and hear what he had to say so she could participate and contribute to the Board. She thought it was unfortunate that he was not here. If there were members that could not attend on a frequent basis, then if they would like to step aside, this might be a good time because there were other people interested in being on the Board. She said that it was not an attack on Brian, and she hoped he would accept her apology.

Brian said there was no need to apologize, and he was not the only person she wanted taken off the Board. He was not sure if she was correct that it was six meetings.

Paul DiBello asked Mary if she would like to talk about her skills or why she would like to be Treasurer. Mary responded that her position is that she does not want to be Treasurer, but she has skills and expertise in that area that she would be happy to share. She thinks there are some things that need attention regarding the protection of the assets and the distribution of the assets that are the responsibility of the SB 40 Board. She thinks the gift the taxpayers give is amazing and there is no one more deserving than people with developmental disabilities. If she can use her expertise to help protect, distribute, and divide the assets and help Jeanna and Ed, then she is happy to do so. She said it may not be necessary and if people are happy with what Brian has been able to do in the past then she will withdraw from participating as that officer. She is also interested in serving on the Budget Appropriations Committee.

Paul said that as long as he has been on the Board there have been no findings on audits and Ed has done a great job with the accounting and taking care of the funds. The Treasurer role is important but there have not been financial problems or findings in the past. Mary said she could not agree more with that statement. She does not suspect that there are problems but if there are, it may be more with the County funds. Those things are being challenged, and she would hate to think that the SB 40 funds have been either excessive or short. She can be a liaison to help with whatever audit the County goes through to be sure that the assessment has been properly received.

Motion by Laura Martin, second by Ro Witt to nominate Brian Willey as Board Treasurer.

(Discussion began)

Kelly Verneti said it would be hard for her to vote without knowing everyone's experience. Ed said that Brian has been Treasurer for 12 years. Brian is the only original Board member that was here when Ed was hired. He became Treasurer shortly after that. Brian has been on the Board for 14 years. Brian explained that being Treasurer is more than just a once-a-month meeting. He is constantly communicating with Ed and Jeanna during the week. Sometimes there are emergency bills that need to be approved. There are also all of the invoices like utilities, transportation, and employee reimbursements that need to be initialed. He asks questions about invoices all the time and immediately brings those up to Ed, Myrna, or Jeanna if anything looks different. Everything runs smoothly and annual audits are always great. Brian and his wife are co-owners of a federal contracting company that does about \$30 million a year in federal contracts. He always gets answers to any questions he asks, and he has never doubted anything after he has been given an explanation. His signature does not go on anything until he is satisfied.

Ed said that Mary filled the vacancy left by Nancy Hayes after she passed away in April of last year. Mary is fulfilling the rest of that term and was appointed to the Board in July. Ed invited Mary to talk about her history and what she has done in the past. Mary said that Brian just answered the questions she asked at the very beginning of the discussion and she appreciated Brian's answers. She said with that knowledge she withdraws her interest in serving as Treasurer and she is glad that Brian is interested in serving.

(Discussion concluded)

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

NO: None

ABSTAIN: Mary Hayslett, Brian Willey

Motion carries.

Approval of Open Session Board Meeting Minutes for December 9th, 2025

Motion by Elizabeth Perkins, second Laura Martin to approve the Open Session Board Meeting Minutes for December 9th, 2025, as presented.

AYE: Paul DiBello, Mary Hayslett, Laura Martin, Elizabeth Perkins, Brian Willey, Ro Witt

NO: None

ABSTAIN: Kym Jones, Brent Simpson, and Kelly Verneti because they were not present at the December 9th, 2025 meeting.

Motion carries.

Acknowledgement of Distributed Reports & Documents to Board Members

- November 2025 I Wonder Y Preschool (IWYP) Monthly Reports
- November 2025 Children's Learning Center (CLC) Monthly Reports
- November 2025 Lake Area Industries (LAI) Monthly Reports
- 3rd Quarter CY 2025 Performance Summary
- November 2025 Support Coordination Report
- November 2025 Agency Economic Report
- November 2025 Credit Card Statement
- Resolutions 2026-1, 2026-2, 2026-3, 2026-4, 2026-5, 2026-6, 2026-7, 2026-8, & 2026-9

Speakers/Special Guests/Announcements

Special Message from Former Board Member

Angela Richardson sent Ed a statement and asked him to read it at the Board meeting:

"Dear Members of the CCDDR Board,

I am deeply grateful for the opportunity to have served on the CCDDR Board. Supporting individuals with developmental disabilities and their families is very close to my heart, and it has been an honor to contribute to an organization that plays an important role in advocacy, access, and inclusion within our community.

My time on the board was deeply meaningful because of its role in ensuring that all individuals with developmental disabilities are seen, heard, and supported. I am grateful for the relationships formed, the perspectives shared, and our collective commitment to advancing dignity, choice, and opportunity for those CCDDR serves.

While I understand the decision not to reappoint me at this time, my commitment to advocating for individuals with developmental disabilities remains unwavering. I will continue to support CCDDR's mission and advocate for systems, services, and opportunities that allow individuals of all developmental abilities to thrive and reach their full potential. If there are other ways to contribute, I would welcome the chance to do so.

Thank you for the trust placed in me during my service and for the meaningful work you continue to lead. I wish the board, staff, and the individuals and families you serve continued strength, success, and progress as you continue in your vital role as board members of CCDDR.

*With sincere appreciation,
Angie Richardson ”*

Human Services Transportation Plan Agreement with Lake of the Ozarks Council of Local Governments

Ed attended the Council of Local Governments Board meeting yesterday and they did approve the agreement for CCDDR to manage the development of the Human Services Transportation Plan. The CCDDR Board approved the agreement last year and now the Council has approved the agreement. Brent Simpson asked for a brief summary of what the means.

Ed explained that a Human Services Transportation plan is required for any agency within the boundaries of any regional planning commission or council of governments to continue receiving FTA 5310 funding. The 5310 program funds transportation services for individuals with disabilities and seniors. Without the Human Services Transportation Plan, no agencies in the four-county area covered by the Council can receive 5310 funding. Applications for 5310 funds are submitted to MoDOT and MoDOT is the overseer of those funds and the pass-through agency. The most recent Human Services Transportation Plan expired in 2023 so there is no ability to utilize the funds at this time. One of the agencies that utilizes the 5310 funding is OATS. They leverage those federal dollars to be able to buy new vehicles that are accessible and meet the standards for public transportation services. The 5310 funds cover 80% of the cost of vehicles. Funds can also be used to fund 50% of the actual services provided. OATS is the only public transportation provider in this area. They are looking at the recent federal changes to see if there are restrictions that no longer allow them to use 5311 funding for specific services. Ed spoke with Dorothy Yeager, the Executive Director of OATS, and she stated it is very possible that in the near future they may have to start utilizing 5310 funds to fund 50% of some of the services. Right now, CCDDR funds the local match, which is the other 50% that does not come from federal funds or other sources. CCDDR is paying the local match for individuals to go to and from work at LAI. If 5310 funding is needed and not available, then OATS would need to find another source to fund the other half of those services. If a vehicle goes down or is not repairable, OATS would not be able to apply for 5310 funds to replace the vehicle. Ed said he is not speaking on behalf of OATS, and he does not know the specifics of their vehicle inventory levels. He is just communicating what was expressed to him in his conversation with Dorothy and she said it is extremely critical that the Human Services Transportation Plan be renewed so they can start applying for 5310 funds for this area. CCDDR funds transportation services for the individuals that are not waiverable. The Waiver funds do pay for the services to and from LAI if it is in their Waiver budgets. The individuals all ride the same buses.

Monthly Reports

Our Saviors Lighthouse (OSL)

OSL did not get their financial reports in because the Director was out of town doing training so there will be two months of reports next month. They continue to serve two individuals who are CCDDR clients, and they are the same two clients from last month.

I Wonder Y Preschool (IWYP)

IWYP is still serving three individuals with one-on-one support services and they are looking to get more individuals. They were working on getting one more client, but Ed is not sure where they are in the process right now.

Children's Learning Center (CLC)

The Step Ahead Program currently serves 40 children with 33 of those having special needs or developmental delays. Current attendance includes four full-time one-on-one children, one part-time one-on-one child, one one-on-one child attending after school, and 23 day hab children with varying schedules. December's attendance was low with an absentee rate of 19.3% due to illness. That greatly impacted their billing under the POS agreement and January looks like it will be the same.

CLC does not anticipate any enrollment availability until August but is conducting tours for the fall session. The summer session is completely full with 40 children enrolled every day. In December, CLC transferred \$50,000 from its operating checking account to a money market account held by Community Foundation of the Ozarks to achieve a higher interest yield. All funds are FDIC insured.

Planning is underway for the annual Pizza 4 a Purpose fundraiser that will be held on Friday, March 13th at 6 pm at Redhead Lakeside Grill. A few sponsors are already signed up as well as gift basket sponsors. Adrienne is actively pursuing several potential grant opportunities to fund an expansion as well as repairs to the building. Mary Hayslett asked if CLC is able to work on being able to solve the issue of summer enrollment already being at capacity and if they had been able to use any more space at Third Street. Ed responded that before the meeting, Adrienne had mentioned a \$100,000 grant opportunity that could be obtained if she applies by February 28th. Adrienne said that the grant is for expansion of capacity and is the same grant she used a few years ago to expand from 20 students to 40. There is another opportunity available with federal dollars that varies in the amount depending on how many students are added to the capacity. The minimum amount was \$25,000 to add up to 10 children. If 21 to 30 additional slots are added, there is a \$106,000 opportunity. The spots would have to be filled by December of 2026. There would be a huge rush to identify anything that needs repair or modification to meet requirements. CLC would have to request a revision with the State of Missouri and have them tour and go through all those steps to get the grant as well. The application is due February 28th and is through the Office of Early Childhood through DESE.

Ed said that there was some discussion toward the end of last year about clearing out some of the space where the support coordinators used to work. Right now, there are cubicles but if those were removed, there could be additional space utilized. Adrienne said that right now they do not have a lot of seating area for meals and it gets cramped. The biggest obstacle for this grant would be getting the licensing revision done. Ed said that one of the things to consider in moving forward is not so much the space and how soon it can be occupied, but how quickly they can fill additional spots because the budget for that is already maxed out. If CLC grows, CCDDR's expenses grow. Significant discussions would have to happen about budgetary requirements and making sure there is no overcommitment of SB 40 tax funds. The hope is that eventually the Department of Mental Health will entertain a contract for direct support services for children at some point in the future.

Brent asked if CLC has a waiting list. Adrienne said the waiting list is ongoing and sometimes children do not ever get a spot because the list is so long. Right now, there are at least 30 children on the wait list. Brent also asked if Easter Seals sends any of their therapists from Columbia. Adrienne said they do not unless a specific child needs to have an observation. They have not sent therapists for over six years. Brent asked if the waiting list is CCDDR's. Adrienne said the waitlist is CLC's and includes children with and without developmental disabilities. Additional children added could pay tuition. The setting is supposed to be integrated and right now there are 33 out of 40 children with developmental disabilities so it is a high percentage. Ideally, the percentage would be lower and closer to 50% special needs per models because it is better for all the children.

Lake Area Industries

In December, LAI employed a total of 57 certified employees. There were 54 CCDDR clients and four DESE only.

Contract packaging is very busy. There are several jobs for Keefe and more coming. LAI will also be packaging their annual catalog mailer. For Innovative Procurement, LAI has been working on ammo cans, a saltwater job, and repackaging pliers. There is also a big job at their warehouse that a crew will go over to work on since the items are so bulky. Three new jobs from BTI came in and materials will be picked up tomorrow. Optic Armor has added new product line and there was another order for targets. Work crews are doing great.

The DMH contract is waiting on the Office of Licensure and Certification. LAI's application was submitted on the 1st and they are just waiting to hear when a review will be scheduled. Missouri Medicaid Audit and Compliance was submitted on the same day. As of December 29th, applications from November 3rd were being review, so LAI is just sitting in the queue.

Shredding is being done a little at a time. An individual without disabilities was found who is a perfect fit for foam recycling and he is going to start working part-time. Missouri Furniture is bringing packaging foam again and it is very easy to process. The foam also comes with cardboard. It is a good, local relationship to have. LAI has been advertising the electronics recycling because everyone gets electronics for Christmas and takes down their Christmas lights. Hazardous household waste events have been scheduled for the next year. Events will be held the first Wednesday of every month from 9-11 from April through October.

LAI is working on building plans and getting very excited. They are hoping to have an indoor facility to process foam where it will not freeze and can be recycled year-round. A separate building for shredding that is dust-controlled and secure and have the shredding and cardboard in one section where it can be climate controlled would also be nice. Hopefully that can go out for bid soon.

Flowers have been ordered for spring. There were \$6,200 in donations received in memory of Marcia. She worked at LAI for 26 years. A donation of \$2,900 was received from the Knights of Columbus for the Tootsie Roll Challenge. LAI staff and employees split up into four teams and did fun spirit week pictures for Christmas.

Mary asked how the November income exactly equaled the expenses. Natalie responded that she made an accrual because December is so heavy with expenses. LAI does gift cards for the employees and a party as well as buying cards and gifts for the biggest customers. She made an accrual to balance it out and take the extra money toward December. Mary also noticed that there is no budget for contributions but LAI managed to bring in \$78,000 through November. Natalie said that LAI has lots of community support but most of those contributions are earmarked for specific purchases. LAI does some fundraisers and receives donations in memory of previous employees but the rest cannot be used for general operating expenses. Natalie has already submitted grant applications to Community Foundation of the Lake, Camdenton Rotary, and Osage Nation as well as the others she normally applies for. This year, grants are focused on a new truck because the current box truck needs replaced and a lift gate would be helpful for picking up pallets from shredding.

Ed said that he noticed the year-end financial comparisons, there is a significant difference between the actual December 2024 reports versus what was reported in 2025 and asked if it had to do with depreciation. Natalie responded that she does not log depreciation until they have their audit. The December 2025 report does not include depreciation.

Committee Meetings (Updates)

None

Old Business for Discussion

None

Mary said that Angela St. Joan was going to submit some ideas about PR and doing community outreach. She did not know if those ideas had been sent and could be shared with the Board. Ed said that he did receive them and has not had a chance to look them over. Ed will forward her ideas on to the Board.

New Business for Discussion

2025 Executive Director Evaluation Process

The Executive Director evaluation is sent out to the Board members. Next year, the two new Board members will get to fill out the evaluation for 2026. Those evaluations are submitted to the Human Resources Committee, and they meet and go over those. The evaluations are tabulated and put into the composite and generalized statements from Board members are included. The composite is shared with the Board in closed session and then Ed is called in to go over the review. There is not a rush to get it completed because Ed voluntarily deferred any kind of increase. Last year the individual evaluations were all submitted in March or April and the review was completed in May or June. It is really only time sensitive if there is an increase or pay change associated with it. This evaluation covers Ed's performance from January 1st to December 31st, 2025. Anyone who wants an electronic copy of the evaluation form should let Jeanna know.

Motion by Brian Willey, second Kym Jones to have the individual performance evaluation packets completed and returned by the February Board meeting.

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

NO: None

ABSTAIN: None

Motion carries.

LAI Request to Extend 2025 POS Agreement to Expire 03/31/2026

Ed received and passed on to the Board a request by LAI to extend the 2025 POS Agreement to expire March 31st, 2026, so that both Boards can work together on the 3 new clauses to figure out language that is more definitive and suitable for employee and business needs. LAI is the only agency that has not signed the 2026 POS agreement.

Mary said she is tired of going over the POS agreement. She remembers the meeting where Jeff Verneti came to the Board and explained that no one needs to worry about 2026. Things may change in 2027. She

does not know why such mean, strong-arm language needs to be in the agreement and thinks changes are too far down the road. She would like to move on. She thinks the 3 statements in the agreement are of no concern right now and everyone should just move forward clearly. LAI has the resources to pursue this and she respects that.

Paul said he has been in State government for a long time and has seen a lot of waitlists. He has never thought of it as a mean thing. He currently works for Vocational Rehabilitation where there is currently a waitlist. The Department of Mental Health has had one as well. It is just a fiscal policy.

Elizabeth said it is just a safety clause that is there. In State government it has been enacted, not often, but it has been. She would love everyone to come to a consensus and meet in the middle to find language that is consistent for all vendors and that everyone can agree on. She said she thinks it is challenging when there is a large group to work through language and semantics and come up with something everyone will be happy with. A committee to work through this may be more appropriate. There has to be something somewhere in the middle.

Brian said he would also like to see something worked out where everyone could get along for the people everyone is trying to serve.

Brent asked how much money was being talked about in regard to the waiting list. Ed responded that the way it would work is that if it looks like the provider is going to go over the cap amount, or go over the allocation in the budget, then a waitlist would be implemented specific to the services. It could be for one service provider, or it could be for all service providers. The waitlist policy dictates how that would work. There is no specific dollar amount attached. Brent asked who makes the decision on if the waitlist is to be implemented based on the budget. Ed responded that the Board makes that decision. Brent said that the Senate Bill 40 Board would decide whether it chooses to implement the waitlist policy based on funds that are available.

Ed responded that he is correct and that is just monitoring the situation. The three clauses that are being referred to are all safety mechanisms so that the Board does not overcommit funding and does not put itself in a position where it is spending money it does not have. The first clause is a waitlist. The second clause is a funding cap. A cap probably would not be reached until the end of the year. Leading up to that, hopefully there will be funds that could be reallocated to the cap to keep the provider from going over the amount. The third clause is a non-allocation clause that says the Board cannot spend more than it gets in one year. Any changes in tax levies that could stagnate or reduce that may not happen in 2026. The purpose of introducing these clauses now is so that everyone gets used to them and if it ever happens, the clauses are already in the POS agreement. Right now, the Board receives about one million dollars in tax funds. If there was a change to the property tax or the personal property tax, or an elimination of it then that would reduce the amount of tax funds available. If that reduces then the Board will not be able to fulfill its contractual obligations and that is where the non-allocation clause comes in. It is in several other contracts, including the contract with the IT management company. School districts often include this clause in their contracts. The clauses exist so the Board can be good fiduciary stewards of the tax dollars and can be accountable to the taxpayers.

There are no anticipated issues for 2026, but change is hard. It was hard for providers when the switch was made to POS agreements back in 2016. All the providers are now generating revenue. It was intended to help with cash flow so that in months that expenses are higher because more services are provided, the income will be higher. On months where fewer services are provided, the income will be lower. It also allowed providers the ability to make their own business decisions without coming to the Board every month. The waitlist will probably affect a provider like CLC more than it will affect anyone else. If they increase enrollment, the Board must decide how to pay them for more clients.

Brent said that makes sense and he agrees that what is done for one provider should be done for all and the general language needs to remain consistent throughout the contracts. He asked about how much in the budget could be considered restricted funds and how much could be considered unrestricted or flexible funds. Ed responded that technically speaking, all the funds are restricted to the SB 40 Statute

requirements. From an internal financial perspective, the only unrestricted funds are the carryover funds that were not spent or allocated in previous years. Ed said right now he estimates that to be \$111,000 on the SB 40 Tax side. That includes what is in the bank account and what is already restricted. The funds for each fund in that program are all in one bank account. Those unrestricted funds will be voted upon in February. On the Services side, the number is more up on the air because there are several expenses that have not been received or recorded yet. For example, the property insurance bill was just received. The Services side will probably be somewhere between \$100,000 and \$125,000. That generally goes right back into the Targeted Case Management services due to the TCM rate not increasing in 12 years even though expenses have increase 39%. When Ed budgeted for the POS Agreement amounts, he looked at the last 3 years' worth of expenses. He took the highest amount for each month over the last 3 years and used that for the 2026 contract amount. The thought was that if he feels their budget is not going to be met, even though the last 3 years of billing has not indicated they were going to meet their income needs, then some of that money could be allocated and restricted. It is more challenging with the children's services because they are continuously adding people. The difference in the provider's budgeted amounts and what is allocated for the contract could be put in a restricted fund. A lot more discussions must happen, and he would recommend that those discussions be held in those joint committee meetings.

The current concern is that without a current contract, LAI cannot be provided with funding. That is why they are asking for the extension. If an extension is approved, 3 other agreements have been executed with contracted agencies that all have the same exact verbiage. An argument could be made that the same should have been done with the other 3 agencies.

Brent recommended that the joint committee focus on the things in the contract that are variable and can be changed without changing the language for everyone.

Brian commented that the Board has the power to lift any or all 3 items. If the Board were to lift any of the items, then the Board could be in this same exact situation next year.

Ed said that the whole purpose in including the clauses is to get people used to them and used to the fact that over the next 3 to 5 years things are probably going to change and there will probably be shortfalls. He is still trying to get answers on how the SB 190 credits are applied because they are not recorded as credits on the pro forma. They are recorded as total income. It is not a huge amount of money in the immediate future but over time that could add up as well as any other changes to personal property taxes and how they are recorded.

Brent asked if the waiting list has been an issue in the past for people coming back to work at LAI. Ed responded that the waiting list has never had to be implemented. It is in the contract now but that does not mean there will be a waiting list.

Laura said that when this all started, the Board asked Ed to bring examples of contracts across the State. The Board was alarmed because it was like there was a wide-open checkbook and no stop gap on anything. Almost every agency that sent their contracts had some kind of monetary cap or something of that nature in it. The Board realized it did not have any of those things in its contracts. In the bigger picture, this is really an argument over how the money is spent. From her observations, LAI maybe does not appreciate that money is spent on Targeted Case Management or the building. She understands the frustration and fear surrounding the contract. At the end of the day one organization is being pitted against another because there is a limited amount of tax dollars. The particular contract and the words in it is not the big issue. The big issue is how the funds are being allocated.

Ed said he agreed and he thinks most of the disagreement is because the TCM program was being subsidized. Staffing levels have reduced significantly. Last year there were 21 employees and now there are 15. Staffing was reduced just to ensure that there are enough tax funds to keep the legacy programs like CLC and LAI going. He thinks there is a feeling that CCDDR is funding itself first and foremost and that is not the case and has not been historically true. The TCM rate has not increased in 12 years, and it does not look like there will be a possibility of an increase for several years. There is not much negotiating on contracts with the State. When Ed was first hired the goal of the SB 40 Board presented to

him was to serve as many Camden County citizens with developmental disabilities as possible. The TCM program does draw its revenue from Medicaid dollars. If the program was getting the TCM rate it should be getting paid, then there would be no subsidizing with tax funds at all. The rate is currently \$8.64 for every 5-minute unit, which is about \$103 an hour. It sounds like a lot, but it is not because of all the requirements on the agency. If all the agencies at the table came together to advocate for a TCM rate increase, it would solve a lot of the issues that have been addressed up to this point. The TCM program currently serves 352 people. If you do the cost per capita on what is being contributed from SB 40 Tax dollars, it is nothing compared to what is being spent on children's services and sheltered workshop services per person. Per capita it is a lot more expensive, but those services are needed. CCDDR is sometimes the only choice for someone who does not receive other services. They come to CCDDR and are connected with resources, and it does not involve State dollars. They are connected to charitable organizations and churches and sometimes private individuals who just want to help. All kinds of things happen behind the scenes that people do not realize. Those services are important and need to continue.

Laura said that she volunteers at the Lamb House food pantry and some of the support coordinators come by and pick up food for their clients and take it out to their homes. She said she feels maybe people just do not understand what they even do. Maybe an argument could be made that if the disability community does not want money spent on case management anymore then the alternative needs to be found. If CCDDR did not do the case management, it would go back to the State. She personally feels that she wants her son's case manager to be a resident of this community and to know and advocate for him. She does not trust the State to try to get some of his services approved. There is value in having people you see in your community and who are invested in your community versus the State being your case manager. She still thinks there is room for discussion there. She is tired of talking about the waitlist and does not feel it is the core issue. It is just the thing everyone gets to argue about right now.

Ed said he would implore LAI to sign the agreement and trust the Board to look at the language and modify it. Plenty of discussions were held and he does not want to perpetuate the argument. Language can be found that serves the same purpose for both agencies without an interruption of funded services. Unless the Board instructs Ed to pay for services that are not under contract, that is his biggest concern right now.

Brent asked if the specific funding caps include any additional special requests that come before the Board. Ed responded that, no, the cap is just for the POS agreement services. Laura said that there are provisions for special requests. Ed said that is correct. Brian said that he does not think the Board has ever denied a special funding request. Ed said he does not recall any being denied since he has been here. Mary said that the only denial she is aware of is that they have asked for a rate increase and they were not provided with that. Ed said the justification was because they are still earning positive revenues. If they were in a negative cash flow, it would be a different situation. They have sufficient reserves and up until 2 years ago we funded their capital expenditures which helped build that reserve. When the POS agreements were first introduced, they were very concerned they were not going to be able to stay open. This agreement was created when there was much more flexibility with the SB 40 funds. Ed wants everyone to understand that there have been many conversations, Board meetings, and committee meetings to discuss this. Three of the four agencies have signed the agreement. He hopes that the partners in the community trust CCDDR to convene meetings to look at the agreement and come up with language that satisfies both sides and meets the needs of both sides. He cannot guarantee that everybody will agree with it but there can be compromise and it can still accomplish the same purpose.

Paul said that whatever is done needs to be done for all agencies. Brian agreed and said he would like to see everyone work this out and be done with it. Elizabeth said it would have to be equitable to all other agencies to make it fair. A deadline could be set to work through it and come up with some kind of compromise everyone can agree on. Brent asked if there was a simple way to handle this for 2026 to give some more time like moving the cap up to a level that would allow them to continue to get funding throughout 2026 while 2027 is being figured out. He sees no reason that if the Board expects to get the revenue it expects in 2026 that the cap cannot be lifted to a level that provides comfort and gives time to work out the agreement.

Ed said he explained when the agreements were approved that Ed will be constantly monitoring the situation and if by mid-year it looks like they are already over 50% of their cap amount in the agreement then the Board can absolutely look at reallocating some funding. Brent said it could just be put to bed now. Ed said the problem is that it is already in the budget. He is not sure why it cannot be signed and everyone works toward changing the language for 2027 so everyone can continue being funded.

Natalie said she does not understand the need to have a waitlist and a cap because, in her opinion, if the cap was based on historical data with a small percentage of growth allowed, there would be no need for a waitlist. The waitlist is what concerns her. Ed said this was explained at a previous meeting. Natalie said that what she understands is that if the cap is reached, they will not be funded regardless of a waitlist. Ed explained that there is a lot more client turnover with children's services than there is with LAI. Kids eventually age out. A waitlist is a tool that would probably be used more for Children's services or direct support services than with the sheltered workshop services. To keep the agreements consistent and the same, that language was included for LAI. The scenario that best fits the possibility of a waitlist is with CLC if they decide to expand and reach a level where the Board cannot fund any more new clients. The purpose is not to tell any agency they cannot provide services for whomever they want. They can continue to provide services. CLC has their own waitlist. The Board would have its waitlist. The waitlist Adrienne keeps has nothing to do with the waitlist in the agreement. Natalie said that if they had their own cap and they knew they were approaching the caps and they held the waitlist it would put the control of the waitlist in their hands instead of the Board's. LAI could make the decision of whether to bring them on and not get funding.

Ed said many examples have been discussed and he was not sure if it is worth repeating again without going into a committee and having these discussions in a much smaller venue.

Natalie said she is trying to protect the employment safety net for her employees. If they try community employment and it does not work out for them, she does not want them to not be able to come back to the workshop. The waitlist is her concern.

Laura said she was trying to figure out what the Board is trying to do. They need to decide if they are extending the agreement or if they are going to meet as a committee to discuss modifications to the contract. What is on the table is a request and the Board needs to vote whether they want to extend the agreement. If the agreement is extended, it will expire March 31st. In the meantime, a committee would meet to try to figure out different language. Elizabeth said she thinks a small work group would be really valuable and it is too hard to process and talk through all of these things as a large group. She would suggest that the agreement is extended and a work group convenes. Kelly said that she agrees with that. Everyone needs to feel comfortable when signing the agreement.

Paul DiBello asked what happens if LAI's requirements are not met by April 1st. He asked if this has to happen again. Brent said that if the open variables are changed to LAI's satisfaction then the other contracts will not need to be changed because the language will not be changing. Brian said he does not think LAI is going to sign anything until the items are changed. This has been going on for over a year, and they are standing their ground. He feels that whatever the Board agrees to does not really matter because they are holding strong.

Natalie said they felt like they did not get a chance to voice their opinions. They voiced them in November, but nothing was brought back to the table. She would like to sit down and have conversations and see if a solution can be found that does not keep people from working that want to work. She said that does not feel like a win and that is all she has stood on this whole time. She just wants to allow folks who want to work to work. She does not think it's fair to put them on a wait list when they are supposed to be there for them when they do not make it in the community.

Laura said she is fine with one extension, but it cannot go beyond that. She is not going to be chairperson and continue dealing with it. Brian said he felt that when LAI refused to sign the contract the Board was getting run over. There were times when questions were asked and every answer was that LAI could not answer that. LAI was specifically asked if they were planning on suing the Board and they said they could

not answer that. Brian said he did make the comment that he did not want to hear from LAI. He would like to be done with the issue but does not see LAI budging. He asked if Natalie would settle for 2 out of the 3 items being in the contract. Natalie said she just said she would love to get rid of the waitlist. If the cap solves the issue, then that is fine. Contrary to the Board's belief, she does not feel they have been able to discuss this together. January was the last time it was discussed together and that was a long time ago.

Motion by Brent Simpson, second Elizabeth Perkins to approve the extension of the current 2025 POS Agreement through March 31st, 2026, as requested under the existing terms and conditions to allow the Board to review relevant policy and contract language applicable to all providers. This extension does not constitute approval of any future contract amendments or funding commitments.

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

NO: None

ABSTAIN: None

Motion carries.

CCDDR Reports

3rd Quarter CY 2025 Performance Summary

These are outcome measures reports and show what the agency and individual support coordinators are expected to meet. It is part of the CARF accreditation process. There was a time of significant turnover, and the existing team is getting more experienced. These numbers are looking a lot better. The ISPs submitted through the QA process is still a little low but has improved from 51.1% to 73.7% for the 3rd quarter. The ISPs sent to Rolla 21 days prior to implementation has improved. The average for the year does not meet expectations but a lot of the averages should change in 2026.

November 2025 Support Coordination Report

There were zero pending intakes, four approved intakes, two transfers in, two transfers out and three discharges during November. Client caseload Medicaid eligibility was 81.38% and as of December 31st, Medicaid claim submission collection was 99.03%. Rebilling will be done monthly now. Client caseload is 352.

Mary asked how the non-Medicaid case manager is able to handle a caseload double the size of the other support coordinators. Ed responded that there are no State requirements to provide support coordination to individuals who are not on Medicaid. CCDDR is required to provide services to some of those clients if they are receiving Easter Seals services, even though they do not have Medicaid. If they do not have Medicaid, then they are funded by the shared unit agreement which only pays about \$33 per person per month. A new support coordinator was hired today so those caseload counts will stabilize back down to 30-35 per Medicaid support coordinator. Right now, everyone is closer to 40.

Mary asked what happens to the 250 cases that are not receiving children's services or going to LAI. Elizabeth Perkins said that there are all kinds of disabilities and there are other agencies and organizations that have dollars that filter down for specific needs that do not fall into the developmental disability bucket. Mary said that support coordinators are critical in determining all the other agencies where someone can get help. Elizabeth said that they are linking people to resources and making referrals and they must be super familiar with all the other resources out there. Ed said that they are also monitoring the Medicaid dollars and making sure the money is spent where it needs to be.

November 2025 Agency Economic Report

As of November, year-to-date SB 40 Tax Program income was higher than projected. Year-to-date Services Program income was higher than projected. As of November, year-to-date SB 40 Tax program expenses were lower than budgeted in all categories. Year-to-date Services Program expenses were lower than budgeted in all categories. There will be carryover funds.

Motion by Laura Martin, second Brian Willey to approve the three CCDDR reports as presented.

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

NO: None

ABSTAIN: None

Motion carries.

November 2025 Credit Card Statements

No questions and a vote not necessary.

Discussion & Conclusion of Resolutions

2. Resolution 2026-2: Human Resource Committee Nominations & Appointments

Past Human Resource Committee Members are:

Brian Willey— Chairperson
Ro Witt— Secretary
Kym Jones— Member at Large
Angela Richardson— Ex Oficio

Nominations for Calendar Year 2026 Human Resource Committee are:

Brian Willey— Chairperson
Ro Witt— Secretary
Kym Jones— Member at Large
Laura Martin— Ex Oficio

Motion by Laura Martin, second Elizabeth Perkins to approve Resolution 2026-2.

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

NO: None

ABSTAIN: None

Motion carries.

3. Resolution 2026-3: Calendar Year 2026 Budget Appropriations Committee Nominations & Appointments

Past Budget Appropriations Committee Members are:

Paul DiBello—Chairperson
Mary Hayslett—Secretary
Angela St. Joan—Member at Large
Angela Richardson—Ex Officio

Nominations for Calendar Year 2026 Budget Appropriations Committee are:

Paul DiBello—Chairperson
Mary Hayslett—Secretary
Brent Simpson—Member at Large
Laura Martin—Ex Officio

Motion by Laura Martin, second Ro Witt to approve Resolution 2026-3.

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

NO: None

ABSTAIN: None

Motion carries.

4. Resolution 2026-4: Calendar Year 2026 Agency Governance Committee Nominations & Appointments

This committee generally looks at the bylaws but can also look at any agency governance document, policy, or manual. Mary Hayslett asked if this is the committee that the POS agreements would fall under. Ed responded that the POS Agreement Committee was a temporary committee that was created and that as far as he knows, the Committee dissolved upon the development of the agreements. It was like the Strategic Planning Committee. Once the Strategic Plan is adopted, the Committee is dissolved. Mary said the POS discussion could fall under this committee and then it would address all agencies instead of just a specific joint committee.

Past Agency Governance Committee Nominations are:

Elizabeth Perkins—Chairperson
Angela St. Joan—Secretary
Angela Richardson—Ex Officio

Nominations for Calendar Year 2026 Agency Governance Committee are:

Elizabeth Perkins—Chairperson
Kelly Verneti—Secretary
Brent Simpson—Member at Large
Laura Martin—Ex Officio

Motion by Mary Hayslett, second Brian Willey to approve Resolution 2026-4.

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

NO: None

ABSTAIN: None

Motion carries.

5. Resolution 2026-5: Temporary Committee Continuation – Joint CCDDR/LAI Committee

This committee started out as a temporary committee and has been renewed every year. Elizabeth Perkins clarified that the Agency Governance Committee would be handling the current POS agreement discussion and this committee would be a separate committee for all other related things.

Past Joint CCDDR/LAI Committee Members are:

Mary Hayslett—Chairperson
Ro Witt—Secretary
Angela St. Joan—Member at Large
Angela Richardson—Ex Oficio

Nominations for Calendar Year 2026 Joint CCDDR/LAI Committee Members are:

Mary Hayslett—Chairperson
Ro Witt—Secretary
Kelly Verneti—Member at Large
Laura Martin—Ex Oficio

Motion by Elizabeth Perkins, second Kym Jones to approve Resolution 2026-5.

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

NO: None

ABSTAIN: None

Motion carries.

6. Resolution 2026-6: Temporary Committee Continuation – Joint CCDDR/CLC Committee

This committee will probably have significant discussions because of the vacant space at Third Street.

Past Joint CCDDR/CLC Committee Members are:

Elizabeth Perkins—Chairperson
Laura Martin—Secretary
Kym Jones—Member at Large
Angela Richardson—Ex Oficio

Nominations for Calendar Year 2026 Joint CCDDR/CLC Committee Members are:

Elizabeth Perkins—Chairperson
Kym Jones—Secretary
Brian Willey—Member at Large
Laura Martin—Ex Oficio

Motion by Ro Witt, second Mary Hayslett to approve Resolution 2026-6.

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

NO: None

ABSTAIN: None

Motion carries.

7. Resolution 2026-7: Temporary Committee Creation—2026 to 2028 Strategic Planning Committee

The Board decided to wait until the first of the year to work on the strategic plan.

Nominations for the 2026 to 2028 Strategic Planning Committee are:

Paul DiBello—Chairperson
Mary Hayslett—Secretary
Laura Martin—Ex Oficio

Motion by Kym Jones, second Elizabeth Perkins to approve Resolution 2026-7 as presented.

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

NO: None

ABSTAIN: None

Motion carries.

8. Resolution 2026-8: Change in Mileage Rate

The IRS mileage rate has increased. The Code of State Regulations sets the maximum rate to be paid at three cents less than the IRS mileage rate. This resolution would increase the CCDDR mileage rate from 67 cents to 69.5 cents per mile effective July 1st, 2026.

Motion by Brent Simpson, second Brian Willey to approve Resolution 2026-7 as presented.

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

NO: None

ABSTAIN: None

Motion carries.

9. Resolution 2025-9: Authorization to Move Funds to a Money Market Account

This resolution authorizes the move of \$200,000 to a money market account with Heritage Bank. This is a follow-up from discussions held last year. The interest rate is higher than what the current bank accounts are getting. The \$200,000 represents the operational reserve funds restricted on the balance sheet. All the officers will have to sign a bank agreement or signature card on the account so that it can be opened. This authorizes it to go ahead and initiate with Heritage Bank the opening of that account. The \$200,000 puts the account in the highest tier for interest rates. In April an RFP for banking services must be issued and that is required by statute. Brent asked if funds were required to be FDIC insured or if they could be SIPC. Ed responded that they must be collateralized by pledged securities. He is not sure what SIPC means. Brent said that typically with investment accounts and money market accounts they fall under SIPC not FDIC. Ed said that he assumes he is correct and that is what they are doing. He will confirm it because they must provide proof that it is being collateralized. Brent asked if the interest rate was 3.5 or 3.6% at responded that yes that is spot on.

Mary asked if \$500,000 could be moved to the money market once the big county check comes in. This resolution is restricting him to just moving \$200,000. Ed said that the intent is to move more money to the operating reserve and keep it in an accessible place. He is trying to increase that amount so that when investment occurs after the new banking RFP there can be as much money in there as possible. On the books right now, there is \$200,000. Mary said she just wanted to be sure more than \$200,000 could be moved there when time allows.

Motion by Mary Hayslett, second Elizabeth Perkins to approve Resolution 2025-9 as presented.

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

NO: None

ABSTAIN: None

Motion carries.

Open Discussion

Ro asked Ed to send out the Board member contact list since there are new Board members.

Public Comment

None

Adjournment of Open Session

Motion by Elizabeth Perkins, second Laura Martin to adjourn the Open Session Board meeting and go into Closed Session. A roll call vote was taken.

AYE: Paul DiBello, Mary Hayslett, Kym Jones, Laura Martin, Elizabeth Perkins,

Brent Simpson, Kelly Verneti, Brian Willey, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

The Open Session Board meeting was adjourned.

Board Chairperson/Other Board Member

Secretary/Other Board Member

OSL November 2025 Reports

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

November 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Subsidy Payment	7,505.35
Tuition	6,592.40
Total for Income	\$14,097.75
Gross Profit	\$14,097.75
Expenses	
Curriculum	98.33
Food	943.65
Insurance	183.00
Interest Paid	154.04
Job Supplies	30.99
Office/General Administrative Expenses	61.14
Office Supplies & Software	116.29
Payroll Expenses	
Taxes	994.09
Wages	12,994.66
Total for Payroll Expenses	\$13,988.75
QuickBooks Payments Fees	167.00
Staff Functions	25.31
Total for Expenses	\$15,768.50
Net Operating Income	-\$1,670.75
Net Other Income	
Net Income	-\$1,670.75

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-November 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Billable Expense Income	181.64
Services	374.28
Subsidy Payment	55,682.59
Tuition	62,844.15
Total for Income	\$119,082.66
Cost of Goods Sold	
Cost of Goods Sold	109.15
Total for Cost of Goods Sold	\$109.15
Gross Profit	\$118,973.51
Expenses	
Activities	1,484.49
Bank Charges & Fees	102.00
Curriculum	393.44
Food	7,793.82
Insurance	986.00
Interest and Penalty	
Interest	79.35
Penalty	1,466.61
Total for Interest and Penalty	\$1,545.96
Interest Paid	484.15
Job Supplies	1,116.39
Legal & Professional Services	83.10
Miscellaneous	94.83
Office/General Administrative Expenses	121.13
Office Supplies & Software	331.33
Other Business Expenses	51.80
Payroll Expenses	
Taxes	11,854.87
Wages	146,019.55
Total for Payroll Expenses	\$157,874.42
QuickBooks Payments Fees	974.00
Staff Functions	91.09
Stamps	14.60
Telephone	37.60
Total for Expenses	\$173,580.15
Net Operating Income	-\$54,606.64

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-November 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Income	
Other Income	\$12.00
Donations	35,102.15
Fund Raisers	20,947.00
Grant	7,700.00
Total for Other Income	\$63,761.15
Total for Other Income	\$63,761.15
Net Other Income	\$63,761.15
Net Income	\$9,154.51

Statement of Financial Position Summary
 Our Savior Lutheran Church DBA LighthouseCFDC (2)
 As of November 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	\$3,894.54
Current Assets	\$4,223.16
Bank Accounts	\$4,223.15
Accounts Receivable	\$0.00
Other Current Assets	\$0.01
Total for Current Assets	\$4,223.16
Fixed Assets	\$0.00
Other Assets	-\$328.62
Total for Assets	\$3,894.54
Liabilities and Equity	\$3,894.54
Liabilities	\$37,055.04
Current Liabilities	\$21,707.24
Accounts Payable	\$0.00
Other Current Liabilities	\$21,707.24
Total for Current Liabilities	\$21,707.24
Long-term Liabilities	\$15,347.80
Total for Liabilities	\$37,055.04
Equity	-\$33,160.50
Total for Liabilities and Equity	\$3,894.54

Statement of Cash Flows

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-November 30, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	9,154.51
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Direct Deposit Payable	0.00
Dump Account	11,540.88
Payroll Liabilities:Daycare Half Days Employee Discount	6,497.50
Payroll Liabilities:Federal Taxes (941/944)	-52,122.47
Payroll Liabilities:MO Income Tax	-3,118.00
Payroll Liabilities:MO Unemployment Tax	347.15
Payroll Refunds	-0.01
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$36,854.95
Net cash provided by operating activities	-\$27,700.44
INVESTING ACTIVITIES	
OS941Accrual	328.62
Net cash provided by investing activities	\$328.62
FINANCING ACTIVITIES	
OakStar Loan	15,347.80
Opening Balance Equity	-11,513.54
Net cash provided by financing activities	\$3,834.26
NET CASH INCREASE FOR PERIOD	-\$23,537.56
Cash at beginning of period	\$27,760.71
CASH AT END OF PERIOD	\$4,223.15

Statement of Cash Flows

Our Savior Lutheran Church DBA LighthouseCFDC (2)

November 1-30, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	-1,670.75
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)	6.23
Payroll Liabilities:MO Income Tax	179.00
Payroll Liabilities:MO Unemployment Tax	0.01
Payroll Refunds	-0.01
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$515.23
Net cash provided by operating activities	-\$1,155.52
INVESTING ACTIVITIES	
OS941Accrual	-794.25
Net cash provided by investing activities	-\$794.25
FINANCING ACTIVITIES	
OakStar Loan	-245.96
Net cash provided by financing activities	-\$245.96
NET CASH INCREASE FOR PERIOD	-\$2,195.73
Cash at beginning of period	\$6,418.88
CASH AT END OF PERIOD	\$4,223.15

OSL December 2025 Reports

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

December 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Subsidy Payment	6,278.73
Tuition	8,091.90
Total for Income	\$14,370.63
Gross Profit	\$14,370.63
Expenses	
Advertising & Marketing	60.00
Curriculum	98.33
Food	626.30
Interest Paid	81.21
Job Supplies	23.77
Office Supplies & Software	81.40
Other Business Expenses	25.90
Payroll Expenses	
Taxes	1,118.85
Wages	14,625.58
Total for Payroll Expenses	\$15,744.43
QuickBooks Payments Fees	167.00
Staff Functions	209.75
Total for Expenses	\$17,118.09
Net Operating Income	-\$2,747.46
Other Income	
Other Income	
Donations	1,200.00
Total for Other Income	\$1,200.00
Total for Other Income	\$1,200.00
Net Other Income	\$1,200.00
Net Income	-\$1,547.46

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Billable Expense Income	82.50
Subsidy Payment	75,560.87
Tuition	90,415.01
Total for Income	\$166,058.38
Cost of Goods Sold	
Cost of Goods Sold	187.60
Total for Cost of Goods Sold	\$187.60
Gross Profit	\$165,870.78
Expenses	
Activities	1,951.01
Advertising & Marketing	60.00
Bank Charges & Fees	102.50
Curriculum	491.77
Food	11,406.67
Insurance	1,186.61
Interest and Penalty	\$332.16
Interest	43.31
Penalty	1,228.16
Total for Interest and Penalty	\$1,603.63
Interest Paid	565.36
Job Supplies	1,297.04
Legal & Professional Services	98.65
Miscellaneous	794.86
Office/General Administrative Expenses	121.13
Office Supplies & Software	523.96
Other Business Expenses	90.65
Payroll Expenses	
Taxes	12,973.72
Wages	160,645.13
Total for Payroll Expenses	\$173,618.85
QuickBooks Payments Fees	1,908.00
Repairs & Maintenance	50.00
Staff Functions	517.81
Stamps	14.60
Telephone	37.60
Total for Expenses	\$196,440.70
Net Operating Income	-\$30,569.92

Statement of Activity

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Income	
Other Income	\$215.17
Donations	35,593.74
Fund Raisers	20,880.00
Grant	7,700.00
Total for Other Income	\$64,388.91
Total for Other Income	\$64,388.91
Net Other Income	\$64,388.91
Net Income	\$33,818.99

Statement of Financial Position Summary
 Our Savior Lutheran Church DBA LighthouseCFDC (2)
 As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	\$10,090.73
Current Assets	\$11,286.51
Bank Accounts	\$11,286.50
Accounts Receivable	\$0.00
Other Current Assets	\$0.01
Total for Current Assets	\$11,286.51
Fixed Assets	\$0.00
Other Assets	-\$1,195.78
Total for Assets	\$10,090.73
Liabilities and Equity	\$10,090.73
Liabilities	\$18,586.75
Current Liabilities	\$3,557.74
Accounts Payable	\$0.00
Other Current Liabilities	\$3,557.74
Total for Current Liabilities	\$3,557.74
Long-term Liabilities	\$15,029.01
Total for Liabilities	\$18,586.75
Equity	-\$8,496.02
Total for Liabilities and Equity	\$10,090.73

Statement of Cash Flows

Our Savior Lutheran Church DBA LighthouseCFDC (2)

December 1-31, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	-1,547.46
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Direct Deposit Payable	0.00
Payroll Liabilities:Daycare Half Days Employee Discount	448.50
Payroll Liabilities:Federal Taxes (941/944)	292.16
Payroll Liabilities:MO Income Tax	229.00
Payroll Liabilities:MO Unemployment Tax	0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$969.66
Net cash provided by operating activities	-\$577.80
INVESTING ACTIVITIES	
OS941Accrual	-115.00
Net cash provided by investing activities	-\$115.00
FINANCING ACTIVITIES	
OakStar Loan	-318.79
Net cash provided by financing activities	-\$318.79
NET CASH INCREASE FOR PERIOD	-\$1,011.59
Cash at beginning of period	\$12,298.09
CASH AT END OF PERIOD	\$11,286.50

Statement of Cash Flows

Our Savior Lutheran Church DBA LighthouseCFDC (2)

January 1-December 31, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	33,818.99
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Direct Deposit Payable	0.00
Dump Account	-8,075.28
Payroll Liabilities	497.00
Payroll Liabilities:Daycare Half Days Employee Discount	6,946.00
Payroll Liabilities:Federal Taxes (941/944)	-51,830.31
Payroll Liabilities:MO Income Tax	-2,889.00
Payroll Liabilities:MO Unemployment Tax	347.15
Payroll Refunds	-0.01
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$55,004.45
Net cash provided by operating activities	-\$21,185.46
INVESTING ACTIVITIES	
OS941 Accrual	1,195.78
Net cash provided by investing activities	\$1,195.78
FINANCING ACTIVITIES	
OakStar Loan	15,029.01
Opening Balance Equity	-11,513.54
Net cash provided by financing activities	\$3,515.47
NET CASH INCREASE FOR PERIOD	-\$16,474.21
Cash at beginning of period	\$27,760.71
CASH AT END OF PERIOD	\$11,286.50

IWYP December 2025 Reports

Narrative:

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

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

23 I Wonder Y Preschoolers

21 WAVE After-School Care (Elementary Age)

23 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 February 16th in honor of President's Day. We will resume programs on February 17th.

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 Dec 2025

Inflow:	YTD Jan.-Dec 2025	
Tuitions:	\$ 6746.17	\$119667.54
Donations:	\$ 2100.00	\$ 7298.00
DESE:	\$ *943.25	\$ *11695.82
CCDDR:	\$ 2414.88	\$ 25261.26
DESE Remittance:	\$ 516.14	\$ 5972.24
Total Income:	\$ 12723.44	\$ 169894.86
Outflow:		
Staff Expenses:	\$ 9776.53	\$ 122252.84
Food:	\$ 489.48	\$ 10106.55
Supplies:	\$ 204.70	\$ 2445.81
Misc Expenses: (printer, shared utilities)	\$ 350.00	\$ 3750.00
Training	\$ 0.0	\$ 500.00
Total Expenses:	\$ 10820.71	\$ 139055.20
Total cash in =	\$ 12723.44	\$ 169894.86
Total cash out =	\$ 10820.71	\$ 139055.20
Total profit =	\$ 1902.73	\$ 30839.66
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 December 2025 Reports

CHILDREN'S LEARNING CENTER
AGENCY UPDATE/PROGRESS REPORT
January 13, 2026

Child Count / Attendance:

- The Step Ahead program currently serves 40 enrolled children.
- Of these, 33 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
 - 23 day habilitation children with varying schedules

Community Events:

Recent Events:

- N/A

General Program News:

- December's attendance was notably low, with an absentee rate of 19.3%. Additionally, several absences have already occurred in January, which are expected to further impact attendance.
- At this time, we do not anticipate any enrollment availability until August. We are currently conducting tours for the Fall 2026 session. Our Summer session is fully enrolled.
- CLC continues to seek qualified providers (SLP, OT, PT, SI) to join our First Steps Agency.
- In December CLC transferred \$50,000 from our operating checking account to a money market account held with the Community Foundation of the Ozarks to achieve a higher interest yield as well as to be fully covered under FDIC.

Grants / Fundraisers:

- Planning is still underway for our annual Pizza for a Purpose fundraiser, scheduled for Friday, March 13th at 6:00 p.m. at Redhead's Lakeside Grill. We have a few sponsors already signed up as well as a few sponsors for gift baskets.
- Adrienne is actively pursuing several potential grant opportunities.



SB40/CCDDR
February 2026

CHILDREN'S LEARNING CENTER

Statement of Activity

January - December 2025

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
Revenue				
40000 INCOME				\$0.00
41000 Contributions & Grants				\$0.00
41100 CACFP		21,177.97		\$21,177.97
41200 Camden County SB40	6,372.36	226,257.01		\$232,629.37
41500 Misc. Grant Revenue		690.95		\$690.95
41600 Community Foundation of the Ozarks		50,000.00		\$50,000.00
Total 41000 Contributions & Grants				
42000 Program Services				\$0.00
42100 First Steps				\$0.00
42130 Natural Environment Mileage	1,939.44			\$1,939.44
42150 Physical Therapy	8,891.25	127.50		\$9,018.75
42170 Speech/Language Therapy	7,523.75			\$7,523.75
Total 42100 First Steps	18,354.44	127.50		\$18,481.94
Total 42000 Program Services	18,354.44	127.50		\$18,481.94
43000 Tuition				\$0.00
43100 Dining		1,080.00		\$1,080.00
43500 Tuition		21,480.00		\$21,480.00
43505 Subsidy Tuition		19,652.17		\$19,652.17
Total 43500 Tuition		41,132.17		\$41,132.17
Total 43000 Tuition		42,212.17		\$42,212.17
45000 Other Revenue		8,610.00		\$8,610.00
45200 Fundraising Income				\$0.00
45280 Pizza For A Purpose		9,503.93		\$9,503.93
Total 45200 Fundraising Income		9,503.93		\$9,503.93
45300 Donation Income				\$0.00
45310 Donations		7,753.84		\$7,753.84
Total 45300 Donation Income		7,753.84		\$7,753.84
Total 45000 Other Revenue		25,867.77		\$25,867.77
Total 40000 INCOME	24,726.80	366,333.37		\$391,060.17
Total Revenue	\$24,726.80	\$366,333.37	\$0.00	\$391,060.17
GROSS PROFIT	\$24,726.80	\$366,333.37	\$0.00	\$391,060.17
Expenditures				
50000 EXPENDITURES				\$0.00
51000 Payroll Expenditures				\$0.00
51100 Employee Salaries		271,798.70	0.00	\$271,798.70
51400 Employee Retirement		5,150.00		\$5,150.00
51500 Employee Taxes		21,332.13	0.00	\$21,332.13
51800 Payroll Bank/Electronic Transaction Fees		11.08		\$11.08
51900 Workermans Comp Insurance		2,637.00		\$2,637.00
Total 51000 Payroll Expenditures		300,928.91	0.00	\$300,928.91
52000 Advertising/Promotional		747.81		\$747.81

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
53000 Equipment		229.00		\$229.00
54000 Fundraising/Grants		1,010.30		\$1,010.30
55000 Insurance				\$0.00
55100 Brokerage/Other Fees	10.00	40.00		\$50.00
55200 Commercial General Liability	195.80	783.20		\$979.00
55300 Commercial Property	240.00	960.00		\$1,200.00
55400 Director's & Officers	447.40	1,789.60		\$2,237.00
55500 Hired & Non-Owned Auto		63.00		\$63.00
55700 Crime Policy	111.60	446.40		\$558.00
Total 55000 Insurance	1,004.80	4,082.20		\$5,087.00
56000 Office Expenditures				\$0.00
56100 Copy Machine	45.00	179.93		\$224.93
56300 Office Supplies		26.47		\$26.47
56400 Postage & Delivery	29.20	116.80		\$146.00
Total 56000 Office Expenditures	74.20	323.20		\$397.40
57000 Office/General Administrative Expenditures		183.33		\$183.33
57100 Accounting Fees	1,309.00	6,736.00		\$8,045.00
57160 QuickBooks Payments Fees	8.00	2,889.21		\$2,897.21
57200 Bank Charges				\$0.00
57220 Stop Payment/Return Check Fees		160.00		\$160.00
Total 57200 Bank Charges		160.00		\$160.00
57400 Child Management Software		969.55		\$969.55
57600 License/Accreditation/Permit Fees		625.00		\$625.00
57700 Membership/Association Dues	27.80	366.85		\$394.65
57900 Seminars/Training		133.37		\$133.37
Total 57000 Office/General Administrative Expenditures	1,344.80	12,063.31		\$13,408.11
58000 Operating Supplies		17,169.62		\$17,169.62
59000 Program Service Fees				\$0.00
59100 First Steps				\$0.00
59130 Natural Environment Mileage	1,940.76			\$1,940.76
59150 Physical Therapy	8,022.22			\$8,022.22
59170 Speech/Language Therapy	6,681.71			\$6,681.71
Total 59100 First Steps	16,644.69			\$16,644.69
Total 59000 Program Service Fees	16,644.69			\$16,644.69
61000 Repair & Maintenance		137.39		\$137.39
62000 Safety & Security	164.60	1,021.67		\$1,186.27
63000 Utilities				\$0.00
63100 Electric	979.86	3,919.33		\$4,899.19
63200 Internet	191.52	766.04		\$957.56
63300 Telephone	359.98	1,439.96		\$1,799.94
63400 Trash Service		522.10		\$522.10
63500 Water Softener		725.25		\$725.25
Total 63000 Utilities	1,531.36	7,372.68		\$8,904.04
64000 Contributions & Grants				\$0.00
64200 Community Foundation of the Ozarks		50,010.00		\$50,010.00
Total 64000 Contributions & Grants		50,010.00		\$50,010.00
Total 50000 EXPENDITURES	20,764.45	395,096.09	0.00	\$415,860.54
Payroll Expenses				\$0.00
Company Contributions				\$0.00

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
Retirement		2,465.00	0.00	\$2,465.00
Total Company Contributions		2,465.00	0.00	\$2,465.00
Total Payroll Expenses		2,465.00	0.00	\$2,465.00
Reimbursements		525.34		\$525.34
voided check		0.00		\$0.00
Total Expenditures	\$20,764.45	\$398,086.43	\$0.00	\$418,850.88
NET OPERATING REVENUE	\$3,962.35	\$ -31,753.06	\$0.00	\$ -27,790.71
Other Expenditures				
Reconciliation Discrepancies		-189.23		\$ -189.23
Total Other Expenditures	\$0.00	\$ -189.23	\$0.00	\$ -189.23
NET OTHER REVENUE	\$0.00	\$189.23	\$0.00	\$189.23
NET REVENUE	\$3,962.35	\$ -31,563.83	\$0.00	\$ -27,601.48

CHILDREN'S LEARNING CENTER

Statement of Activity

December 2025

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
Revenue				
40000 INCOME				\$0.00
41000 Contributions & Grants				\$0.00
41100 CACFP		1,892.95		\$1,892.95
41200 Camden County SB40	1,027.80	26,719.03		\$27,746.83
41600 Community Foundation of the Ozarks		50,000.00		\$50,000.00
Total 41000 Contributions & Grants	1,027.80	78,611.98		\$79,639.78
42000 Program Services				\$0.00
42100 First Steps				\$0.00
42130 Natural Environment Mileage	182.14			\$182.14
42150 Physical Therapy	1,166.25			\$1,166.25
42170 Speech/Language Therapy	403.75			\$403.75
Total 42100 First Steps	1,752.14			\$1,752.14
Total 42000 Program Services	1,752.14			\$1,752.14
43000 Tuition				\$0.00
43500 Tuition		960.00		\$960.00
43505 Subsidy Tuition		1,550.26		\$1,550.26
Total 43500 Tuition		2,510.26		\$2,510.26
Total 43000 Tuition		2,510.26		\$2,510.26
45000 Other Revenue		2,270.00		\$2,270.00
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		200.00		\$200.00
Total 45300 Donation Income		200.00		\$200.00
Total 45000 Other Revenue		2,970.00		\$2,970.00
Total 40000 INCOME	2,779.94	84,092.24		\$86,872.18
Total Revenue	\$2,779.94	\$84,092.24	\$0.00	\$86,872.18
GROSS PROFIT	\$2,779.94	\$84,092.24	\$0.00	\$86,872.18
Expenditures				
50000 EXPENDITURES				\$0.00
51000 Payroll Expenditures				\$0.00
51100 Employee Salaries		26,712.33	0.00	\$26,712.33
51400 Employee Retirement		660.00		\$660.00
51500 Employee Taxes		2,058.16	0.00	\$2,058.16
Total 51000 Payroll Expenditures		29,430.49	0.00	\$29,430.49
56000 Office Expenditures				\$0.00
56100 Copy Machine	2.13	8.51		\$10.64
Total 56000 Office Expenditures	2.13	8.51		\$10.64
57000 Office/General Administrative Expenditures				\$0.00
57160 QuickBooks Payments Fees		246.80		\$246.80

	FIRST STEPS	STEP AHEAD	NOT SPECIFIED	TOTAL
57400 Child Management Software		35.00		\$35.00
Total 57000 Office/General Administrative Expenditures		281.80		\$281.80
58000 Operating Supplies		852.59		\$852.59
59000 Program Service Fees				\$0.00
59100 First Steps				\$0.00
59130 Natural Environment Mileage	182.14			\$182.14
59150 Physical Therapy	1,022.50			\$1,022.50
59170 Speech/Language Therapy	417.03			\$417.03
Total 59100 First Steps	1,621.67			\$1,621.67
Total 59000 Program Service Fees	1,621.67			\$1,621.67
62000 Safety & Security	5.80	23.20		\$29.00
63000 Utilities				\$0.00
63100 Electric	74.88	299.50		\$374.38
63200 Internet	15.96	63.84		\$79.80
63300 Telephone	30.00	120.00		\$150.00
63400 Trash Service		49.35		\$49.35
63500 Water Softener		288.00		\$288.00
Total 63000 Utilities	120.84	820.69		\$941.53
64000 Contributions & Grants				\$0.00
64200 Community Foundation of the Ozarks		50,010.00		\$50,010.00
Total 64000 Contributions & Grants		50,010.00		\$50,010.00
Total 50000 EXPENDITURES	1,750.44	81,427.28	0.00	\$83,177.72
Payroll Expenses				\$0.00
Company Contributions				\$0.00
Retirement		220.00	0.00	\$220.00
Total Company Contributions		220.00	0.00	\$220.00
Total Payroll Expenses		220.00	0.00	\$220.00
Total Expenditures	\$1,750.44	\$81,647.28	\$0.00	\$83,397.72
NET OPERATING REVENUE	\$1,029.50	\$2,444.96	\$0.00	\$3,474.46
NET REVENUE	\$1,029.50	\$2,444.96	\$0.00	\$3,474.46

CHILDREN'S LEARNING CENTER

Statement of Cash Flows

January - December 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-27,302.84
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable (A/R)	150.00
QuickBooks Tax Holding Account	-3,724.52
Accounts Payable (A/P)	0.00
21000 CBOLO MasterCard -8027	196.52
21200 Kroger-DS1634 CLC	128.49
22000 Payroll Liabilities	110.29
22300 Payroll Liabilities:Federal Taxes (941/944)	-933.65
22400 Payroll Liabilities:MO Income Tax	-125.00
22500 Payroll Liabilities:MO Unemployment Tax	-178.32
Direct Deposit Payable	-11,287.66
Payroll Liabilities:Ascensus	4,930.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-10,733.85
Net cash provided by operating activities	\$ -38,036.69
NET CASH INCREASE FOR PERIOD	\$ -38,036.69
Cash at beginning of period	286,316.74
CASH AT END OF PERIOD	\$248,280.05

CHILDREN'S LEARNING CENTER

Statement of Cash Flows

December 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	3,773.10
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable (A/R)	260.00
QuickBooks Tax Holding Account	-3,388.73
Accounts Payable (A/P)	-5,295.00
21000 CBOLO MasterCard -8027	137.80
21200 Kroger-DS1634 CLC	-631.99
22300 Payroll Liabilities:Federal Taxes (941/944)	0.00
22400 Payroll Liabilities:MO Income Tax	338.00
22500 Payroll Liabilities:MO Unemployment Tax	14.65
Direct Deposit Payable	-11,287.66
Payroll Liabilities:Ascensus	440.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-19,412.93
Net cash provided by operating activities	\$ -15,639.83
NET CASH INCREASE FOR PERIOD	\$ -15,639.83
Cash at beginning of period	263,919.88
CASH AT END OF PERIOD	\$248,280.05

CHILDREN'S LEARNING CENTER

Statement of Financial Position

As of December 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11000 CBOLO Checking	195,615.50
12000 Community Foundation of the Ozarks	52,664.55
Total Bank Accounts	\$248,280.05
Accounts Receivable	
Accounts Receivable (A/R)	-30.00
Total Accounts Receivable	\$ -30.00
Other Current Assets	
14000 Undeposited Funds	0.00
Cash Advance	700.00
Payroll Corrections	-464.47
Prepaid Expenses	7,971.74
QuickBooks Tax Holding Account	3,724.52
Repayment	
Cash Advance Repayment	-1,000.00
Total Repayment	-1,000.00
Total Other Current Assets	\$10,931.79
Total Current Assets	\$259,181.84
TOTAL ASSETS	\$259,181.84
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Credit Cards	
21000 CBOLO MasterCard -8027	-246.09
21200 Kroger-DS1634 CLC	623.30
Total Credit Cards	\$377.21
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	-2,407.48
22500 MO Unemployment Tax	-1,144.16
22600 Primevest Financial	448.19
Aflac	8,859.15
Alera	9,354.60
Ascensus	22,735.00
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	38,226.89
Direct Deposit Payable	-11,337.66
Total Other Current Liabilities	\$26,889.23
Total Current Liabilities	\$27,266.44
Total Liabilities	\$27,266.44
Equity	
30000 Opening Balance Equity	16,194.08
Retained Earnings	243,024.16
Net Revenue	-27,302.84
Total Equity	\$231,915.40
TOTAL LIABILITIES AND EQUITY	\$259,181.84

CHILDREN'S LEARNING CENTER

A/P Aging Summary

As of December 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
TOTAL						\$0.00

CHILDREN'S LEARNING CENTER

A/P Aging Summary

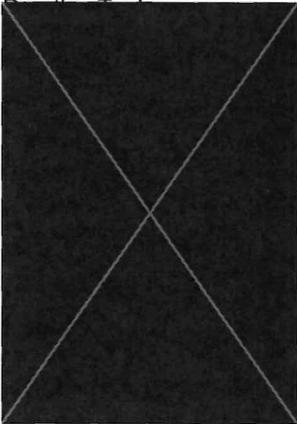
As of December 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
TOTAL						\$0.00

CHILDREN'S LEARNING CENTER

A/R Aging Summary

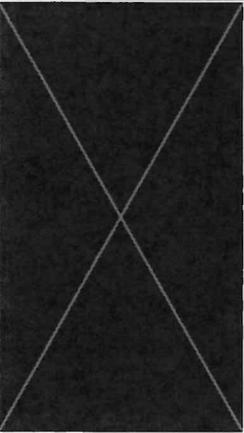
As of December 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
		50.00				\$50.00
		0.00				\$0.00
		150.00		20.00		\$170.00
		-270.00				\$ -270.00
		90.00				\$90.00
		100.00				\$100.00
		-510.00				\$ -510.00
		50.00				\$50.00
		100.00				\$100.00
		50.00				\$50.00
		-60.00				\$ -60.00
		100.00	100.00			\$200.00
TOTAL	\$0.00	\$ -150.00	\$100.00	\$20.00	\$0.00	\$ -30.00

CHILDREN'S LEARNING CENTER

A/R Aging Summary

As of December 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
		50.00				\$50.00
		0.00				\$0.00
		150.00			20.00	\$170.00
		-270.00				\$ -270.00
		90.00				\$90.00
		100.00				\$100.00
		-510.00				\$ -510.00
		50.00				\$50.00
		100.00				\$100.00
		50.00				\$50.00
		-60.00				\$ -60.00
		100.00	100.00			\$200.00
	TOTAL	\$0.00	\$ -150.00	\$100.00	\$20.00	\$0.00

LAI December 2025 Reports

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

	12/31/2025	12/31/2024
ASSETS		
Current Assets		
Total Bank Accounts	281,498	270,215
Total Accounts Receivable	68,690	57,034
Other Current Assets		
CASH	940	490
Certificates of Deposit	991,277	957,949
Community Foundation of the Ozarks Agency Partner Account	1,917	1,917
INVENTORY	14,131	9,694
Total Other Current Assets	1,008,264	970,049
Total Current Assets	1,358,452	1,297,298
Fixed Assets		
ACCUMULATED DEPRECIATION	-914,329	-914,329
AUTO AND TRUCK	259,947	259,947
BUILDING	418,508	418,508
FURN & FIX ORIGINAL VALUE	19,284	19,284
GH RETAIL STORE	16,505	16,505
GREENHOUSE EQUIPMENT	2,870	2,870
LAND	33,324	33,324
LAND IMPROVEMENT	179,952	179,952
MACHINERY & EQUIPMENT	237,291	237,291
OFFICE EQUIPMENT	9,191	9,106
Sewer Equipment	19,354	19,354
SHREDDING EQUIPMENT	71,022	45,572
Total Fixed Assets	352,917	327,382
Other Assets		
UTILITY DEPOSITS	554	554
Total Other Assets	554	554
TOTAL ASSETS	1,711,923	1,625,234
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Total Accounts Payable	8,011	7,810
Total Credit Cards	9,209	7,707
Other Current Liabilities		
ACCRUED WAGES	6,434	6,434
Gift Certificate Payable	-125	0
Missouri Department of Revenue Payable	84	0
Total Other Current Liabilities	6,393	6,434
Total Current Liabilities	23,613	21,951
Total Liabilities	23,613	21,951
Equity		
Restricted Net Assets for Recycling Building Project	500,000	
Unrestricted Net Assets	1,103,282	1,541,739
Net Income	85,028	61,543
Total Equity	1,688,310	1,603,282
TOTAL LIABILITIES AND EQUITY	1,711,923	1,625,234

Lake Area Industries, Inc.
Profit and Loss

	Dec 2025	YTD
Income		
CONTRACT PACKAGING	17,970	217,002
GREENHOUSE SALES		55,592
OFF-SITE WORK	6,238	148,996
Recycling Income	4,674	91,801
Total Income	28,883	513,390
Cost of Goods Sold		
CONTRACT LABOR		3,121
Cost of Goods Sold	1,531	20,174
GG PLANTS & SUPPLIES		32,190
MTA Food Counter		14,995
SHIPPING AND DELIVERY		2,199
WAGES-EMPLOYEES	23,854	322,833
Total Cost of Goods Sold	25,385	395,512
Gross Profit	3,498	117,878
Expenses		
ACCTG. & AUDIT FEES		11,700
ALL OTHER EXPENSES	4,806	39,977
CASH OVER/SHORT		30
EQUIP. PURCHASES & MAINTENANCE	2,786	34,081
INSURANCE	3,366	41,205
NON MANUFACTURING SUPPLIES		1,890
PAYROLL	41,020	372,216
PAYROLL EXP & BENEFITS	11,460	118,836
PROFESSIONAL SERVICES	3,887	39,656
SALES TAX	16	16
UTILITIES	1,910	20,901
Total Expenses	69,251	680,508
Net Operating Income	(65,752)	(562,630)
Other Income		
INTEREST INCOME	3,451	46,327
MISCELLANEOUS INCOME	8	325
OTHER CONTRIBUTIONS	12,041	89,604
SB-40 REVENUE	15,383	191,824
STATE AID	28,783	319,577
Total Other Income	59,665	647,658
Other Expenses		
ALLOCATION NON OPERATING EXPENSES		0
Total Other Expenses	0	0
Net Other Income	59,665	647,658
Net Income	(6,087)	85,028

Lake Area Industries, Inc.
Budget vs. Actuals
January - December 2025

	Dec 2025			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Income						
CONTRACT PACKAGING	17,970	14,368	3,603	217,002	172,412	44,590
GREENHOUSE SALES		0	0	55,592	59,878	(4,286)
OFF-SITE WORK	6,238	12,040	(5,801)	148,996	144,479	4,517
Recycling Income	4,674	6,244	(1,570)	91,801	74,931	16,870
Total Income	28,883	32,652	(3,769)	513,390	451,700	61,690
Cost of Goods Sold						
CONTRACT LABOR		699	(699)	3,121	8,386	(5,264)
Cost of Goods Sold	1,531	1,216	315	20,174	14,868	5,306
GG PLANTS & SUPPLIES		0	0	32,190	33,381	(1,191)
MTA Food Counter		0	0	14,995	17,112	(2,117)
SHIPPING AND DELIVERY		0	0	2,199	4,000	(1,801)
WAGES-EMPLOYEES	23,854	28,505	(4,651)	322,833	343,855	(21,022)
Total Cost of Goods Sold	25,385	30,420	(5,035)	395,512	421,601	(26,090)
Gross Profit	3,498	2,232	1,266	117,878	30,099	87,780
Expenses						
ACCTG. & AUDIT FEES		1,000	(1,000)	11,700	12,000	(300)
ALL OTHER EXPENSES	4,806	3,316	1,490	39,977	42,033	(2,056)
CASH OVER/SHORT			0	30	0	30
EQUIP. PURCHASES & MAINTENANCE	2,786	3,832	(1,046)	34,081	46,035	(11,954)
INSURANCE	3,366	2,917	449	41,205	38,067	3,138
NON MANUFACTURING SUPPLIES		0	0	1,890	1,989	(99)
PAYROLL	41,020	30,620	10,401	372,216	372,434	(218)
PAYROLL EXP & BENEFITS	11,460	12,933	(1,473)	118,836	155,196	(36,360)
PROFESSIONAL SERVICES	3,887	2,507	1,380	39,656	30,084	9,572
SALES TAX	16		16	16	0	16
UTILITIES	1,910	1,583	327	20,901	18,992	1,909
Total Expenses	69,251	58,708	10,543	680,508	716,831	(36,322)
Net Operating Income	(65,752)	(56,475)	(9,277)	(562,630)	(686,732)	124,102
Other Income						
INTEREST INCOME	3,451	3,333	117	46,327	40,000	6,327
MISCELLANEOUS INCOME	8		8	325	0	325
OTHER CONTRIBUTIONS	12,041		12,041	89,604	0	89,604
SB-40 REVENUE	15,383	16,216	(833)	191,824	195,605	(3,781)
STATE AID	28,783	25,362	3,421	319,577	305,894	13,683
Total Other Income	59,665	44,912	14,753	647,658	541,499	106,159
Other Expenses						
Net Other Income	59,665	44,912	14,753	647,658	541,499	106,159
Net Income	(6,087)	(11,563)	5,477	85,028	(145,233)	230,261

Lake Area Industries, Inc.
Statement of Cash Flows
December 2025

	Total
OPERATING ACTIVITIES	
Net Income	(6,087)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	9,405
Certificates of Deposit:2025 11.25 CD Sullivan Bank - 4.25%	(1,133)
Certificates of Deposit:2026 04.24 CD OakStar CDARS - 3.975%	(1,241)
INVENTORY:RAW MATERIAL INVENTORY	1,228
Accounts Payable	4,075
CBOLO CC - 5044 Natalie	6,672
CBOLO CC - 9051 Lillie	(199)
Eagle Stop Gas Cards	26
Sam's Club Mastercard- 2148	(343)
Accrued Expense	(9,894)
AFLAC DEDUCTIONS PAYABLE	(0)
Missouri Department of Revenue Payable	0
Rock Sales @ 80%	(54)
SALES TAX PAYABLE	(802)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	7,740
Net cash provided by operating activities	1,653
INVESTING ACTIVITIES	
OFFICE EQUIPMENT	(85)
Net cash provided by investing activities	(85)
FINANCING ACTIVITIES	
Restricted Net Assets for Recycling Building Project	500,000
Unrestricted Net Assets	(500,000)
Net cash provided by financing activities	0
Net cash increase for period	1,568
Cash at beginning of period	279,930
Cash at end of period	281,498

Lake Area Industries, Inc.
A/R Aging Summary
As of December 31, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 42,112	\$ 11,280	\$ 5,931	\$ 4,604	\$ 4,764	\$ 68,690

Lake Area Industries, Inc.
A/P Aging Summary
As of December 31, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 3,840	\$ 4,216	\$ 0	\$ 0	-\$ 45	\$ 8,011

Lake Area Industries, Inc. Statement of Cash Flows

YTD

	Total
OPERATING ACTIVITIES	
Net Income	85,028
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	(11,656)
CASH:GG DRAWER CASH	(150)
CASH:MTA Drawer Cash	(300)
Certificates of Deposit:2025 02.13 CD Heritage - 5.246% Acct # 5884 (deleted)	245,713
Certificates of Deposit:2025 04.07 CD Edward Jones - 4.9% #1 (deleted)	118,183
Certificates of Deposit:2025 04.07 CD Edward Jones - 4.9% #2 (deleted)	118,183
Certificates of Deposit:2025 04.14 CD Edward Jones - 4.7% (deleted)	7,006
Certificates of Deposit:2025 11.25 CD Sullivan Bank - 4.25%	(11,541)
Certificates of Deposit:2026 03.14 CD Heritage - 4.5% Acct# 7089	(258,441)
Certificates of Deposit:2026 04.24 CD OakStar CDARS - 3.975%	(126,938)
Certificates of Deposit:Edward Jones Cash	(2,486)
Certificates of Deposit:Edward Jones Mutual Fund	(123,005)
INVENTORY:RAW MATERIAL INVENTORY	(4,437)
Accounts Payable	201
CBOLO CC - 5044 Natalie	351
CBOLO CC - 9051 Lillie	788
Eagle Stop Gas Cards	366
Sam's Club Mastercard- 2148	(3)
Gift Certificate Payable	(125)
Missouri Department of Revenue Payable	84
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(48,209)
Net cash provided by operating activities	36,818
INVESTING ACTIVITIES	
OFFICE EQUIPMENT	(85)
SHREDDING EQUIPMENT	(25,450)
Net cash provided by investing activities	(25,535)
FINANCING ACTIVITIES	
Restricted Net Assets for Recycling Building Project	500,000
Unrestricted Net Assets	(500,000)
Net cash provided by financing activities	0
Net cash increase for period	11,283
Cash at beginning of period	270,215
Cash at end of period	281,498

**Resolutions
2026-10 & 2026-11**



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2026-10

REALLOCATION/ALLOCATION OF RESTRICTED/UNRESTRICTED FUNDS

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, Section 205.968, Paragraph 1, defines the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources) as a “political subdivision” of Camden County.

WHEREAS, Section 67.030 RSMo states “The governing body of each political subdivision may revise, alter, increase or decrease the items contained in the proposed budget, subject to such limitations as may be provided by law or charter; provided, that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. Except as otherwise provided by law or charter, the governing body of each political subdivision shall, before the beginning of the fiscal year, approve the budget and approve or adopt such orders, motions, resolutions, or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget.”

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 allocate and/or reallocate restricted and/or unrestricted funds for current and future use as set forth in Policy 29, Restricted and Unrestricted Funds.
2. The reallocations of restricted and unrestricted funds are identified as such in Attachment “A” hereto.
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 2026-10

YE 2025 Estimated SB 40 Tax Funds (as of December 31st, 2025)	
Heritage Bank Account (Code 1035)	\$728,577.54
2025 NME TCM Payable (Code 2007)	\$0.00
2025 Ancillary Payable (Code 2008)	(\$11,742.00)
2025 TCM Support Payable (Code 2009)	(\$8,294.00)
Accounts Payable Report Balance (Code 1900)	(\$7,643.67)
Estimated 2025 Invoices Not Yet Received	(\$1,000.00)
Total Accounts	\$699,897.87
Restricted - Operational	\$0.00
Restricted - Operational Reserves	\$200,000.00
Restricted - Transportation	\$0.00
Restricted - New Programs	\$0.00
Restricted - Community Employment	\$0.00
Restricted - Housing	\$0.00
Restricted - Special Needs	\$0.00
Restricted - Children's Programs	\$0.00
Restricted - Sheltered Workshop	\$0.00
Restricted - Traditional Medicaid Match	\$0.00
Restricted - Partnership for Hope Match	\$0.00
Restricted - Building/Remodeling/Expansion	\$33,530.91
Restricted - Sponsorships	\$0.00
Restricted - Legal	\$0.00
Restricted - TCM	\$348,975.46
Restricted - Community Resource	\$0.00
Total Fund Balances	\$582,506.37
Estimated Unrestricted Funds Available	\$117,391.50

YE 2025 Estimated Service Funds (as of December 31st, 2025)	
Heritage Bank Account (Code 1080)	\$228,557.51
2025 TCM Service Payments Not Yet Received (Code 1210)	\$36,884.16
2025 TCM NME Service Payments Not Yet Received (Code 1215)	\$0.00
2025 Ancillary Services Payments Not Yet Received (Code 1220)	\$11,742.00
2025 TCM Support Payments Not Yet Received (Code 1225)	\$8,294.00
2025 Rent Payments Not Yet Received (Code 1230)	\$0.00
Estimated Accrued Payroll Expenses (Code 2010)	(\$45,070.56)
Accounts Payable Report Balance (Code 1900)	(\$18,550.69)
Estimated 2025 Invoices Not Yet Received	(\$1,000.00)
Taxes & Insurances W/H Payable (Codes 2060-2079 - Positive Numbers Only)	(\$2,555.48)
Total Accounts	\$218,300.94
Restricted - Operational	\$17,272.48
Restricted - Operational Reserves	\$0.00
Restricted - Transportation	\$0.00
Restricted - New Programs	\$0.00
Restricted - Community Employment	\$0.00
Restricted - Housing	\$0.00
Restricted - Special Needs	\$0.00
Restricted - Children's Programs	\$0.00
Restricted - Sheltered Workshop	\$0.00
Restricted - Traditional Medicaid Match	\$0.00
Restricted - Partnership for Hope Match	\$0.00
Restricted - Building/Remodeling/Expansion	\$0.00
Restricted - Sponsorships	\$0.00
Restricted - Legal	\$0.00
Restricted - TCM	\$0.00
Restricted - Community Resource	\$0.00
Total Fund Balances	\$17,272.48
Estimated Unrestricted Funds Available	\$201,028.46

Fund Balances on 12/31/2025 (Unaudited)		After Allocation/Re-Allocation & Anticipated Expenses			
	Current Balance	Allocation/Re- Allocation to Restricted Funds from FY 2025	2026 Beginning Balance	Budgeted/Potential Utilization During FY 2026	Budgeted/Estimated Balance at Year End 2026
Equity					
3000 Restricted SB 40 Tax Fund Balances					
3001 Operational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3005 Operational Reserves	\$200,000.00	\$375,366.96	\$575,366.96	\$0.00	\$575,366.96
3010 Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3015 New Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3020 Community Employment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3025 Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3030 Special Needs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3035 Children's Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3040 Sheltered Workshop	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3045 Traditional Medicaid Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3050 Partnership for Hope Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3055 Building/Remodeling/Expansion	\$33,530.91	\$0.00	\$33,530.91	(\$33,530.91)	\$0.00
3056 Office Machines & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3060 Sponsorships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3065 Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3070 TCM	\$348,975.46	(\$348,975.46)	\$0.00	\$0.00	\$0.00
3075 Community Resource	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3080 Office Machines & Equipment	\$0.00	\$91,000.00	\$91,000.00	(\$91,000.00)	\$0.00
Total 3000 Restricted Fund Balances	\$582,506.37	\$117,391.50	\$699,897.87	(\$124,530.91)	\$575,366.96

Unrestricted Funds (Estimated): **\$117,391.50** *Balances?* **YES**

Fund Balances on 12/31/2025 (Unaudited)		After Allocation/Re-Allocation & Anticipated Expenses			
	Current Balance	Allocation/Re-Allocation to Restricted Funds from FY 2025	2026 Beginning Balance	Budgeted/Potential Utilization During FY 2026	Budgeted/Estimated Balance at Year End 2026
Equity					
3500 Restricted Services Fund Balances					
3501 Operational	\$17,272.48	\$201,028.46	\$218,300.94	(\$218,280.00)	\$20.94
3505 Operational Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3510 Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3515 New Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3520 Community Employment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3525 Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3530 Special Needs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3535 Children's Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3540 Sheltered Workshop	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3545 Traditional Medicaid Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3550 Partnership for Hope Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3555 Building/Remodeling/Expansion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3560 Sponsorships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3565 Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3570 TCM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3575 Community Resource	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3580 Office Machines & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 3500 Restricted TCM Fund Balances	\$17,272.48	\$201,028.46	\$218,300.94	(\$218,280.00)	\$20.94

Unrestricted Funds (Estimated): **\$201,028.46** *Balances?* **YES**

CCDDR Minimum Goal for Total Operational Reserves (25% of Total Revenue Budgeted): \$551,893.35

CCDDR Desired Goal for Total Operational Reserves (4 Months Trailing Expenses): \$910,202.42

Total Operational Reserves (Codes 3005 & 3505) \$575,366.96

Minimum Goal Met	YES
Desired Goal Met	NO

Proposed	Reason
SB 40 Tax: Move \$348,975.46 from TCM (3070) to Operational Reserve (3005)	Restricted Funds for Operational Reserve Fund
SB 40 Tax: Move \$26,391.50 from FY 2025 Carryover (Unrestricted) to Operational Reserve (3005)	Restricted Funds for Operational Reserve Fund
SB 40 Tax: Restrict \$91,000.00 from FY 2025 Carryover (Unrestricted) to Office Machines & Equipment (3080)	Restricted Funds for Office Machines & Equipment Purchases/Expenses Yet to be Procured/Realized
Services: Restrict \$201,028.46 from FY 2025 Carryover (Unrestricted) to Operational (3501)	Restricted Funds for Offsetting Budgeted Expenses due to Potential Services Funding Shortfall

Anticipated Future Asset, Replacement, and Improvement Purchases/Costs
Remaining Balance of New Laptops/Docking Stations and/or Other Hardware (3080)
Additions/Updates to Keystone Office Security System (3080)
New Conference Room Equipment for Keystone Office (3080)
New Acoustic/Noise Reduction Equipment for Keystone Office (3080)
Repairs/Upgrades/Improvements for Keystone Office Admin Portion (3055)
Keystone Office Parking Lot Expansion/Additional Improvements (3055)
Final Moving Expenses - Camdenton to Keystone (3055)
Keystone Residential Turn-Key/Repairs (3055)



CAMDEN COUNTY SB40 BOARD OF DIRECTORS
RESOLUTION NO. 2026-11

AMENDED FISCAL YEAR 2026 BUDGET

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, Section 205.968, Paragraph 1, defines the Camden County SB40 Board of Directors (dba Camden County Developmental Disability Resources) as a “political subdivision” of Camden County.

WHEREAS, Section 67.030 RSMo states “The governing body of each political subdivision may revise, alter, increase or decrease the items contained in the proposed budget, subject to such limitations as may be provided by law or charter; provided, that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. Except as otherwise provided by law or charter, the governing body of each political subdivision shall, before the beginning of the fiscal year, approve the budget and approve or adopt such orders, motions, resolutions, or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget.”

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”, concludes that the fiscal year 2026 budget needs amended so that the proper business of the Board can be conducted with the best possible practices and so that appropriate expenditures can be negotiated and authorized for the remainder of fiscal year 2026.
2. That this modification of the 2026 fiscal year budget (See Attachment “A” hereto) does not change the overall net income and is only a reflection of adjustments contained in certain categories within the budget.
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 2026-11

Amended FY 2026 Budget Narrative Summary

SB 40 Tax Program

1. 6900 CCDDR Programs & Services

- 6920 – DMH Billing: Reduced due to lower Medicaid Billing - 1 SC on leave, 1 vacant SC position since initial budget was created in 10/2025
- 6930 – TCM Support: Reduced due to higher than projected 2025 unrestricted funds/carryover since initial budget was created in 10/2025
- 6950 – Ancillary Services: Nominal increase due to adjusted Services expenses
- 6998 – Offset from Restricted Funds: Eliminated need for offset (from restricted funds)

2. 7200 Children's Programs

- 7225 – Step Ahead Program: Increased to CLC budget totals in 2026 funding request due to higher than projected 2025 unrestricted funds/carryover (POS Agreement will be amended)

3. 7300 Sheltered Employment Programs

- 7305 – LAI Employment: Increased to LAI budget totals in 2026 funding request due to higher than projected 2025 unrestricted funds/carryover (POS Agreement will be amended)
- 7310 – LAI Transportation: Increased to reflect added route for LAI employees - currently 4, may need a 5th due to new LAI employees added in January/February

4. 7900 Special/Additional Needs

- 7999 – Misc (Services, Supplies, Materials, Equipment, etc.): Increased to reflect amended projection for Special/Additional Needs

Services Program

1. 4500 – Services Income

- 4505 – Medicaid Services: Reduced due to lower Medicaid Billing - 1 SC on leave, 1 vacant SC position since initial budget was created in 10/2025
- 4507 – Ancillary Services: Nominal increase due to adjusted Services expenses
- 4515 – TCM Support: Reduced due to higher than projected 2025 unrestricted funds/carryover since initial budget was created in 10/2025
- 4530 – Rent: Reduced due employee/tenant moving out of Keystone residential house - unknown when initial budget was created in 10/2025

2. 5000 – Payroll & Benefits

- 5070 – TCM Employee Cell Phone Reimbursement: Increased due to delay in cell phone delivery, activation, and potential software installation
- 5071 – Administrative Cell Phone Reimbursement: Increased due to delay in cell phone delivery, activation, and potential software installation
- 5098 – Offset from Restricted Funds: Increased due to higher than projected 2025 unrestricted funds/carryover

(Please note that there were no changes to the payroll expenses for the currently vacant SC position so that any overtime worked by other SCs due to larger caseloads could remain within budgeted parameters – the SC on leave is utilizing PTO for absences.)

3. 5800 – Other General & Administrative

- 5820 – Legal/Attorney Fees: Increased to reflect amended projection for legal/attorney needs

4. 6100 – Insurance

- 6110 – Liability Insurance: Decreased to reflect actual invoices received and paid in December 2025
- 6115 – Vehicle Insurance: Reduced because new insurance with MOPERM (non-owned vehicle coverage is included in general liability insurance)
- 6120 – Building Insurance: Decreased to reflect actual invoices received and paid in December 2025
- 6150 – Broker/Other Fees: Decreased to reflect amended projection for Broker fees (MOPERM)

5. 8500 – Depreciation

- 8505 – Building Depreciation: Nominal accrual reduction
- 8510 – Remodeling Depreciation: Reduced accrual to correct error in original projections utilized in initial budget created in 10/2025
- 8515 – Equipment Depreciation: Increased accrual to reflect additional equipment procurement desired for Keystone office in 2026
- 8525 – I.T. Right of Use Subscription: Added (newly created account) to reflect new GASB rule

Proposed Increase from Last TCM Rate Study in 2022 18.80%
CPI Calculated Increase Since 2015 39.00%

SB 40 Tax Cash Flow Analysis

		Offsets	\$0
Partnership for Hope Waiver Supports	\$46,860	4.03%	\$1,162,991
Other G&A/CCDDR Programs & Services	\$423,171	36.39%	\$1,162,991
Housing Programs	\$0	0.00%	\$1,162,991
Children's Programs	\$383,700	32.99%	\$1,162,991
Sheltered Workshop	\$296,520	25.50%	\$1,162,991
Community Employment Programs	\$0	0.00%	\$1,162,991
Community Resources	\$0	0.00%	\$1,162,991
Special/Additional Needs	\$12,741	1.10%	\$1,162,991
Total	\$1,162,991	100.00%	\$1,162,991
Balances?	Yes		

Services Cash Flow Analysis

		Offsets	(\$218,280)
Payroll & Benefits	\$1,335,340	81.88%	\$1,630,935
Repairs & Maintenance to Property & Building	\$3,420	0.21%	\$1,630,935
Contracted Business Services	\$142,045	8.71%	\$1,630,935
Presentations/Public Meetings	\$2,880	0.18%	\$1,630,935
Office Expenses	\$18,000	1.10%	\$1,630,935
Other General & Administrative	\$63,450	3.89%	\$1,630,935
Utilities	\$36,000	2.21%	\$1,630,935
Insurance	\$29,800	1.83%	\$1,630,935
Community Resources	\$0	0.00%	\$1,630,935
Total	\$1,630,935	100.00%	\$1,412,655
Balances?	Yes	(Manually)	

Medicaid & Non-Medicaid Service Revenue Proportion Calculation

	Total	% of Total
Total Services	\$1,192,504	100.00%
Medicaid Services	\$1,047,082	87.81%
CRC Services	\$0	0.00%
Ancillary Services	\$145,422	12.19%
Contracted Services	\$0	0.00%
Other Contracted Services	\$0	0.00%
Total	\$1,192,504	100.00%
Balances?	Yes	

Payroll Expense Calculation

	Total	% of Total	TCM Portion	CRC Portion	Ancly Portion
Total Payroll Expenses	\$1,335,340	100.00%			
TCM Payroll Expenses	\$1,097,209	82.17%	\$1,097,209	\$0	\$0
CRC Payroll Expenses	\$0	0.00%	\$0	\$0	\$0
Admin Payroll Expenses	\$238,131	17.83%	\$119,065	\$0	\$119,065
Total	\$1,335,340	100.00%	\$1,216,275	\$0	\$119,065
Verification	\$1,335,340		Balances?	Yes	

Payroll Expense Class Proportion Calculation

	Total	% TCM/CRC	TCM	CRC
Payroll Expenses: Less Ancillary Income to Offset	\$1,097,209	100.00%	\$1,097,209	\$0
TCM Payroll Expenses	\$1,097,209	100.00%	\$1,097,209	\$0
CRC Payroll Expenses	\$0	0.00%	\$0	\$0
Admin Payroll Expenses: Less Ancillary Portion	\$119,065	100.00%	\$119,065	\$0
Total	\$1,216,275	100.00%	\$1,216,275	\$0
Verification	\$1,216,275		Balances?	Yes

Non-Payroll Cash Expense Class Proportion Calculation

	Total	% of Total	TCM Portion	CRC Portion	Ancly Portion
Total Non-Payroll Expenses	\$295,595	100.00%			
TCM Portion	\$242,882	82.17%	\$242,882	\$0	\$0
CRC Portion	\$0	0.00%	\$0	\$0	\$0
Admin Portion	\$52,713	17.83%	\$26,357	\$0	\$26,357
Total	\$295,595	100.00%	\$269,238	\$0	\$26,357
Verification	\$295,595		Balances?	Yes	

TCM Program Cash Flow Analysis

Revenue	Total	% of Total	Revenue	Total
Medicaid Services	\$1,047,082	99.39%	Needed Rate Increase	\$1,455,444
Rent	\$5,936	0.56%		\$5,936
Grants	\$0	0.00%		\$0
Interest Income	\$480	0.05%		\$480
Contracted Services	\$0	0.00%		\$0
Miscellaneous Income	\$0	0.00%		\$0
Total Revenue	\$1,053,498	100.00%	Total Revenue	\$1,461,860
Expenses	Total	% of Total	Expenses	Total
TCM Payroll	\$1,097,209	73.86%		\$1,097,209
Admin Payroll	\$119,065	8.02%		\$119,065
TCM Operational Costs	\$269,238	18.12%		\$269,238
Total Cash Expenses	\$1,485,513	100.00%	Total Expenses	\$1,485,513
Offset from Restricted Funds	\$218,280		Offset from Restricted Funds	\$0
TCM Coverage/(Shortfall)	(\$213,735)		Offset/(Shortfall)	(\$23,653)

CRC Program Cash Flow Analysis

Revenue	Total	% of Total	Revenue	Total	% of Total
Non-Medicaid Services	\$0	#DIV/0!	Ancillary Services	\$145,422	100.00%
Rent	\$0	#DIV/0!	Rent	\$0	0.00%
Grants	\$0	#DIV/0!	Grants	\$0	0.00%
Interest Income	\$0	#DIV/0!	Interest Income	\$0	0.00%
Contracted Services	\$0	#DIV/0!	Contracted Services	\$0	0.00%
Miscellaneous Income	\$0	#DIV/0!	Miscellaneous Income	\$0	0.00%
Total Revenue	\$0	#DIV/0!	Total Revenue	\$145,422	100.00%
Expenses	Total	% of Total	Expenses	Total	% of Total
CRC Payroll	\$0	#DIV/0!	Ancillary Payroll	\$119,065	81.88%
Admin Payroll	\$0	#DIV/0!	Ancillary Operational Costs	\$26,357	18.12%
CRC Operational Costs	\$0	#DIV/0!			
Total Cash Expense	\$0	#DIV/0!	Total Cash Expense	\$145,422	100.00%
Offset from Restricted Funds	\$0		Offset from Restricted Funds	\$0	
CRC Coverage/(Shortfall)	\$0		Ancillary Coverage/(Shortfall)	\$0	

Net Income Less Depreciation (All Programs) (\$213,735) Net Income Less Depreciation (All Programs) (\$23,653)

Total Income w/TCM Shortfall (All Programs) \$1,412,655

Balances with Budget? Yes (Manually Verify)

Total Expenses w/out Offsets \$1,630,935

Balances with Budget? Yes (Manually Verify)

Grants Applied to CRC

CRC Payroll	\$0
CRC Non-Payroll	\$0
Grants Received (Deduct from CRC)	\$0

Grants/Other Contracts Applied to Ancillary

Ancillary Payroll	\$0
Ancillary Non-Payroll	\$0
Grants Received (Deduct from CRC)	\$0

Enter Into Budget

Total CRC Payroll	\$0
Total CRC Admin Portion	\$0
Total CRC Non-Payroll	\$0 (Manually)
Total Annually	\$0

Enter Into Budget

Total Ancillary Payroll	\$119,065
Total Ancillary Non-Payroll	\$26,357 (Manually)
Total Annually	\$145,422

\$0

\$26,357

Amended SB 40 Tax 2026

	Acct	Title	
Income			
4000		SB 40 Tax Income	
	4105	County Tax Receipts	\$1,160,492
	4140	Interest Income - County Tax Funds	\$2,500
	4150	MEHTAP Grant	\$0
		Total Income	\$1,162,992
Expenses			
5800		Other General & Administrative	
	5805	Audit Service/Fees	\$0
	5810	Consulting Fees	\$0
	5815	CPA Fees	\$0
	5820	Legal/Attorney Fees	\$0
	5825	License/Certification/Permit Fees	\$0
	5830	Membership/Association Dues	\$0
	5855	Seminars/Training	\$0
	5860	Survey Expenses	\$0
	5865	Travel/Lodging/Meals Expense	\$0
	5898	Offset from Restricted Funds	\$0
	5899	Miscellaneous	\$300
		Total Other G&A	\$300
6700		Partnership for Hope	
	6705	Transportation	\$14,400
	6706	Career Planning	\$600
	6707	Pre-Vocational Services - Individual	\$0
	6708	Job Development	\$0
	6709	Community Employment - Individual	\$0
	6710	Behavior Services/Senior B. Consultant	\$0
	6711	Pre-Vocational Services - Group	\$0
	6712	Supported Employment - Group	\$0
	6715	Behavior Services/Positive B. Support	\$0
	6716	Senior Behavior Consultant	\$0
	6720	Behavior Analysis	\$0
	6725	Community Specialist	\$180
	6730	Environmental Accessibility Adaptations	\$0
	6735	Dental	\$0
	6740	PA - Individ., Self-Directed	\$10,800
	6745	PA - Agency/Contractor (General)	\$0
	6750	PA - Medical/Behv	\$0
	6755	Assistive Technology	\$180
	6760	Home Skills Development - Individual	\$1,800
	6765	Support Broker, Agency	\$0
	6775	Special Medical Equipment & Supplies	\$3,000
	6780	Offsite Day Hab - Individual	\$8,400
	6785	Offsite Day Hab - Group	\$300
	6790	Onsite Day Hab - Individual	\$0
	6791	Individual Skill Development - Group	\$0
	6795	Career Prep Services - Off Site Grp	\$0
	6796	Temporary Residential	\$0
	6797	Onsite Day Hab - Group	\$2,400
	6798	Offset from Restricted Funds	\$0
	6799	Miscellaneous	\$4,800
		Total Partnership for Hope	\$46,860

6900	CCDDR Programs & Services		
6920	DMH Billing		\$63,713
6930	TCM Support		\$213,735
6940	Non-Medicaid Services		\$0
6950	Ancillary Services		\$145,422
6998	Offset from Restricted Funds		\$0
		Total TCM	\$422,871
7100	Housing Programs		
7105	Housing Voucher Program		\$0
7110	Reasonable Accommodations Requests		\$0
7115	Universal Housing Design Assistance		\$0
7120	Transitional Housing		\$0
7125	Inspections		\$0
7130	Re-Inspections		\$0
7198	Offset from Restricted Funds		\$0
		Total Housing Programs	\$0
7200	Children's Programs		
7205	CLC Operations		\$0
7210	New Programs		\$0
7215	EDGE Program		\$0
7220	First Steps Program		\$14,400
7225	Step Ahead Program		\$285,800
7230	OSLCFDC		\$33,000
7235	IWYP		\$50,500
7298	Offset from Restricted Funds		\$0
		Total CLC	\$383,700
7300	Sheltered Employment Programs		
7305	LAI - Employment		\$231,620
7310	LAI - Transportation		\$64,900
7311	Transportation - No Medicaid Rate		\$0
7312	Transportation - Medicaid Rate Differential		\$0
7315	DESE Shortfall		\$0
7320	New Programs		\$0
7325	Thrift Store		\$0
7330	Contract Packaging		\$0
7335	Foam Recycling		\$0
7340	Gifted Gardens		\$0
7345	Miscellaneous/Unclassified Services		\$0
7350	Shredding		\$0
7355	Wood Products		\$0
7390	LAI - Operations Shortfall		\$0
7391	LAI - Transportation - Operations Shortfall - Offset		\$0
7395	Assets/Capital Improvements		\$0
7398	Offset from Restricted Funds		\$0
		Total Sheltered Employment	\$296,520

7500	Community Employment		
7505	Pre-Vocational Services - Individual		\$0
7510	Supported Employment - Individual		\$0
7515	Career Planning		\$0
7520	Job Development		\$0
7525	Pre-Vocational Services - Group		\$0
7530	Supported Employment - Group		\$0
7550	Transportation		\$0
7598	Offset from Restricted Funds		\$0
7599	Miscellaneous		\$0
		Total Community Employment	\$0
7600	Community Resources		
7605	Community Inclusion Development		\$0
7610	Public Transit Services		\$0
7615	Housing Programs		\$0
7698	Offset from Restricted Funds		\$0
		Total Community Resources	\$0
7900	Special/Additional Needs		
7905	Medicaid Spend Down		\$0
7910	Brownell's PT - Other		\$0
7915	Personal Assistant		\$0
7920	Other Miscellaneous Service Costs		\$5,200
7925	Transportation		\$0
7998	Offset from Restricted Funds		\$0
7999	Misc (Services, Supplies, Materials, Equipment, etc)		\$7,541
		Total Special/Add. Needs	\$12,741
		Total Expenses	\$1,162,991
		Net Income	\$0

SB 40 Tax Restricted Funds		
	Estimated Restricted Funds at Beginning of Year	\$582,506
	Estimated Carryover	\$117,392
	Offsets from Restricted Funds in Current Budget	\$0
	Potential Other Restricted Funds to be Utilized in Current Year	(\$124,531)
	Estimated Remaining Restricted Funds at Year-End	\$575,367

7900	Special/Additional Needs													
7905	Medicaid Spend Down	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7910	Brownell's PT - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7915	Personal Assistant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7920	Other Miscellaneous Service Costs	\$1,300	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0	\$5,200
7925	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7998	Offset from Restricted Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$628	\$628	\$628	\$628	\$628	\$628	\$628	\$628	\$628	\$628	\$628	\$628	\$7,541
	Total Special/Add. Needs	\$1,928	\$628	\$628	\$1,928	\$628	\$628	\$1,928	\$628	\$628	\$1,928	\$628	\$628	\$12,741
	Total Expenses	\$81,248	\$83,748	\$90,348	\$93,048	\$92,248	\$93,348	\$169,211	\$103,398	\$90,648	\$90,948	\$91,648	\$83,148	\$1,162,991
	Net Income	\$801,804	\$91,851	(\$51,098)	(\$79,292)	(\$77,847)	(\$85,593)	(\$162,178)	(\$94,526)	(\$84,737)	(\$87,894)	(\$87,551)	(\$82,940)	\$0

Amended Services 2026

Income	Acct	Title	
4500		Services Income	
	4505	Medicaid Services	\$1,047,082
	4506	Non-Medicaid Services	\$0
	4507	Ancillary Services	\$145,422
	4508	Non-Billable	\$0
	4515	TCM Support	\$213,735
	4516	Contracted Services	\$0
	4530	Rent	\$5,936
	4535	Grants	\$0
	4540	Interest Income - Services Funds	\$480
	4545	Other Contracted Services	\$0
	4999	Miscellaneous	\$0
		Total Income	\$1,412,655
Expenses			
5000		Payroll & Benefits	
	5004	CRC Employee Salaries	\$0
	5005	TCM Employee Salaries	\$745,826
	5006	Administrative Employee Salaries	\$175,406
	5014	CRC Employee Taxes	\$0
	5015	TCM Employee Taxes	\$58,736
	5016	Administrative Employee Taxes	\$13,659
	5017	TCM Payroll Bank/Electronic Transaction Fees	\$0
	5018	Administrative Payroll Bank/Electronic Fees	\$0
	5019	CRC Payroll Bank/Electronic Fees	\$0
	5020	TCM Employee Retirement	\$63,395
	5021	Administrative Employee Retirement	\$14,910
	5022	CRC Employee Retirement	\$0
	5025	TCM Employee Health Insurance	\$196,560
	5026	Administrative Employee Health Insurance	\$28,080
	5027	CRC Employee Health Insurance	\$0
	5030	TCM Employee Vision/Optical Insurance	\$0
	5031	Administrative Employee Vision/Optical Insurance	\$0
	5032	CRC Employee Vision/Optical Insurance	\$0
	5035	TCM Employee Dental Insurance	\$0
	5036	Administrative Employee Dental Insurance	\$0
	5037	CRC Employee Dental Insurance	\$0
	5040	TCM Employee Life Insurance	\$3,360
	5041	Administrative Employee Life Insurance	\$480
	5042	CRC Employee Life Insurance	\$0
	5045	TCM Employee Supplemental Insurance	\$0
	5046	Administrative Employee Supplemental Insurance	\$0
	5047	CRC Employee Supplemental Insurance	\$0
	5050	TCM Employee Workmans Comp Insurance	\$10,893
	5051	Administrative Employee Workmans Comp Insurance	\$1,556
	5052	CRC Employee Workmans Comp Insurance	\$0
	5055	TCM Employee Mileage	\$16,800
	5056	Administrative Employee Mileage	\$3,600
	5057	CRC Employee Mileage	\$0
	5060	TCM Employee Background Checks	\$120
	5061	Administrative Employee Background Checks	\$120
	5062	CRC Employee Background Checks	\$0
	5065	TCM Employee Drug Testing	\$120
	5066	Administrative Employee Drug Testing	\$120
	5067	CRC Employee Drug Testing	\$0
	5070	TCM Employee Cell Phone Reimbursement	\$1,400
	5071	Administrative Cell Phone Reimbursement	\$200
	5072	CRC Employee Cell Phone Reimbursement	\$0
	5098	Offset from Restricted Funds	(\$218,280)
		Total Payroll & Benefits	\$1,117,060

5100	Repairs & Maintenance to Property & Building		
	5105	Appliance Repairs	\$0
	5110	Building-Exterior	\$0
	5115	Building-Interior	\$0
	5120	Cleaning Supplies	\$180
	5125	Common Area Repairs	\$0
	5130	Door Repairs	\$0
	5135	Electrical Supplies/Repairs	\$0
	5140	Floor Covering Repairs	\$0
	5145	HVAC Supplies/Repairs	\$1,440
	5150	Intrusion Alarm Repairs	\$0
	5155	Lighting supplies/Bulbs	\$300
	5160	Locks & Keys	\$0
	5165	Maintenance Supplies/Equipment	\$0
	5170	Parking Lot Maint./Repairs	\$0
	5175	Plumbing Supplies/Repairs	\$1,200
	5180	Roof Supplies/Repairs	\$0
	5185	Safety Equipment/System Repairs	\$300
	5190	Vehicle Servicing/Repairs/Licensing	\$0
	5195	Window/Glass Repairs	\$0
	5198	Offset from Restricted Funds	\$0
	5199	Miscellaneous	\$0
		Total R&M to Property & Building	\$3,420
5500	Contracted Business Services		
	5505	Bookkeeping/Accounting Contract	\$7,600
	5510	Cell Phone/Mobile Internet Contract	\$9,000
	5512	Copier/Scanner Contract	\$1,200
	5515	Fire Alarm Contract	\$315
	5520	Housekeeping/Cleaning Contract	\$7,200
	5530	InfoTech Support Contract	\$48,000
	5535	Internet Contract	\$4,800
	5540	Intrusion Alarm Contract	\$0
	5545	Landscape Maintenance	\$7,200
	5550	Maintenance Contract	\$0
	5560	Pest Control Contract	\$2,400
	5565	Snow Removal Contract	\$1,750
	5567	Software Usage/Support Contract	\$47,000
	5569	Telephone System Support Contract	\$0
	5570	Trash Removal Contract	\$4,800
	5575	Web Site Design/Hosting Contract	\$780
	5579	Rent	\$0
	5580	Storage	\$0
	5598	Offset from Restricted Funds	\$0
	5599	Miscellaneous	\$0
		Total Contracted Business Services	\$142,045
5600	Presentations/Public Meetings		
	5605	PSA/Presentations/Publications Expense	\$1,440
	5610	Public Meetings Expenses	\$1,440
	5615	Signage	\$0
		Total Presentations/Public Meetings	\$2,880
5700	Office Expenses		
	5705	Computer Hardware/Software Expense	\$0
	5710	Copy Machine Expense	\$0
	5715	Office Furniture Expense	\$0
	5720	Office Supplies	\$6,000
	5725	Postage & Delivery	\$3,600
	5730	Printing Expense	\$600
	5735	Telephone Expense	\$7,800
	5798	Offset from Restricted Funds	\$0
	5799	Miscellaneous	\$0
		Total Office Expenses	\$18,000

5800	Other General & Administrative		
	5805	Audit Service/Fees	\$12,000
	5810	Consulting Fees	\$0
	5815	CPA Fees	\$0
	5820	Legal/Attorney Fees	\$24,000
	5825	License/Certification/Permit Fees	\$0
	5830	Membership/Association Dues	\$8,650
	5835	Translator Fees	\$1,200
	5855	Seminars/Training	\$2,400
	5860	Survey Expenses	\$11,000
	5865	Travel/Lodging/Meals Expense	\$1,800
	5870	Community Partnerships/Programs	\$0
	5898	Offset from Restricted Funds	\$0
	5899	Miscellaneous	\$2,400
		Total Other G&A	\$63,450
5900	Utilities		
	5905	Electric	\$18,000
	5910	Gas	\$12,000
	5915	Water/Sewer	\$6,000
		Total Utilities	\$36,000
6100	Insurance		
	6110	Liability Insurance	\$14,400
	6115	Vehicle Insurance	\$0
	6120	Building Insurance	\$14,400
	6150	Broker/Other Fees	\$1,000
	6199	Other Insurance	\$0
		Total Insurance	\$29,800
7600	Community Resources		
	7605	Community Inclusion Development	\$0
	7610	Public Transit Services	\$0
	7615	Housing Programs	\$0
	7698	Offset from Restricted Funds	\$0
	7699	Other Services	\$0
		Total Community Resources	\$0
		Subtotal Expenses	\$1,412,655
Other Expenses			
8500	Depreciation		
	8505	Building Depreciation	\$15,300
	8510	Remodeling Depreciation	\$38,000
	8515	Equipment Depreciation	\$15,000
	8520	Vehicles Depreciation	\$0
	8525	I.T. Right of Use Subscription	\$13,044
		Total Depreciation	\$81,344
		Total Other Expenses	\$81,344
		Total Expenses	\$1,493,999
		Net Income	(\$81,344)
		Net Income Less Depreciation	\$0

Services Restricted Funds		
	Estimated Restricted Funds at Beginning of Year	\$17,272
	Estimated Carryover	\$201,028
	Offsets from Restricted Funds in Current Budget	(\$218,280)
	Potential Other Restricted Funds to be Utilized in Current Year	\$0
	Estimated Remaining Restricted Funds at Year-End	\$21

5800	Other General & Administrative														
	5805	Audit Service/Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000	\$12,000
	5810	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5815	CPA Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5820	Legal/Attorney Fees	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5830	Membership/Association Dues	\$7,000	\$150	\$0	\$400	\$0	\$400	\$0	\$200	\$0	\$0	\$0	\$500	\$8,650
	5835	Translator Fees	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
	5855	Seminars/Training	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
	5860	Survey Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	\$11,000
	5865	Travel/Lodging/Meals Expense	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800
	5870	Community Partnerships/Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5898	Offset from Restricted Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5899	Miscellaneous	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
		Total Other G&A	\$9,650	\$2,800	\$2,650	\$3,050	\$2,650	\$3,050	\$19,650	\$2,850	\$2,650	\$2,650	\$2,650	\$9,150	\$63,450
5900	Utilities														
	5905	Electric	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000
	5910	Gas	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
	5915	Water/Sewer	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
		Total Utilities	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$36,000
6100	Insurance														
	6110	Liability Insurance	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$14,400
	6115	Vehicle Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	6120	Building Insurance	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$14,400
	6150	Broker/Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
	6199	Other Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total Insurance	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$3,400	\$29,800
7600	Community Resources														
	7605	Community Inclusion Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	7610	Public Transit Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	7615	Housing Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	7698	Offset from Restricted Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	7699	Other Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total Community Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8500	Depreciation														
	8505	Building Depreciation	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$15,300
	8510	Remodeling Depreciation	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$38,000
	8515	Equipment Depreciation	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
	8520	Vehicles Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	8525	I.T. Right of Use Subscription	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$13,044
		Total Depreciation	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$81,344
		Total Expenses	\$162,969	\$121,865	\$113,655	\$114,140	\$114,765	\$113,465	\$171,819	\$114,965	\$113,065	\$117,265	\$115,115	\$120,915	\$1,493,999
		Net Income	(\$62,422)	(\$28,605)	(\$3,828)	(\$4,313)	\$30,280	(\$3,593)	(\$55,444)	\$30,928	\$3,310	\$22,125	\$1,260	(\$11,043)	(\$81,344)
		Net Income Less Depreciation	(\$55,643)	(\$21,826)	\$2,951	\$2,466	\$37,059	\$3,186	(\$48,665)	\$37,707	\$10,089	\$28,904	\$8,039	(\$4,264)	\$0

Support Coordination Report

December 2025

Client Caseloads

- Number of Caseloads as of December 31st, 2025: 351
- Budgeted Number of Caseloads: 335
- Medicaid Billable: 80.91%
- Pending Intakes: 0
- Approved Intakes: 4
- Transfers In: 0
- Transfers Out: 0
- Discharges: 2

Caseload Counts

Daniel Burrows – 40
Elizabeth Chambers – 43
Angela Fairchild – 36
Angela Graves – 40
Ryan Johnson – 39
Jennifer Lyon – 1
Jamie Merryman – 38
Christina Mitchell – 38
Patricia Strouse – 76*

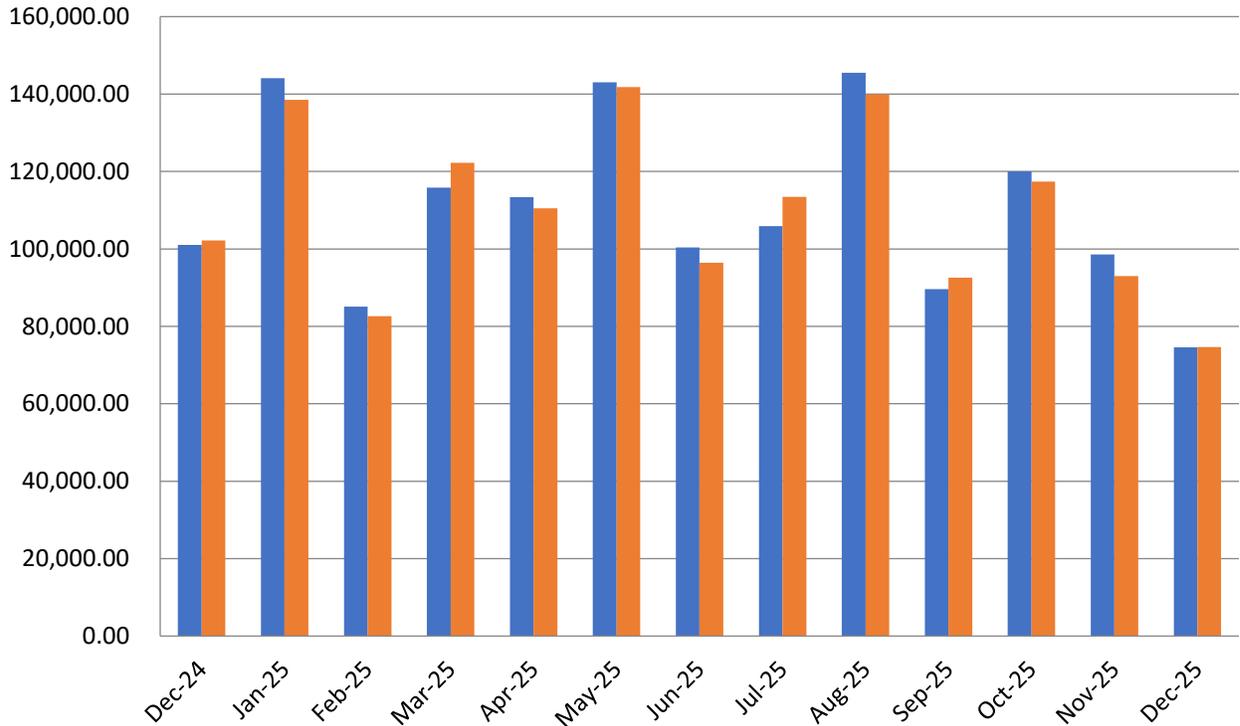
*Non-Medicaid Caseload

Agency Economic
Report
(Unaudited)

December 2025

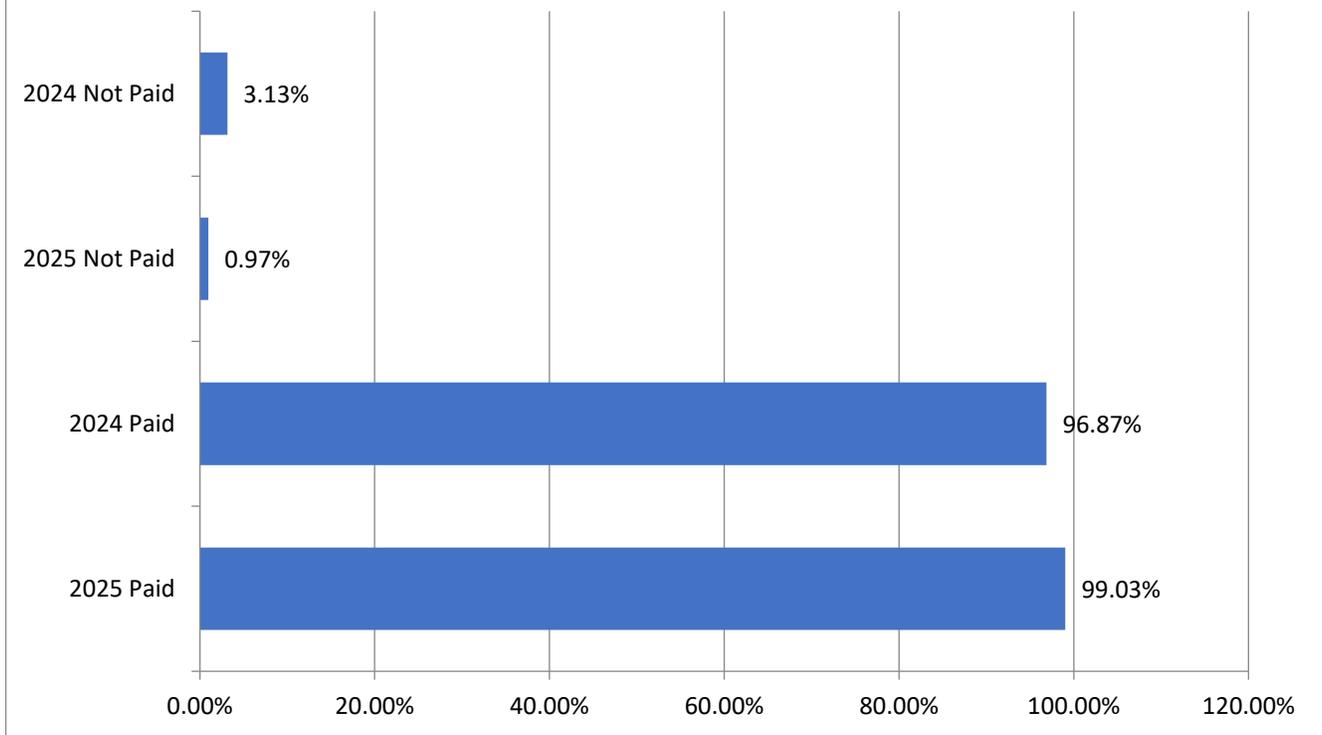
Medicaid Targeted Case Management Income

TCM Billed vs TCM Payment Received



	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Total Payable Billed	101,010.24	144,106.56	85,086.72	115,836.48	113,356.80	143,052.48	100,414.08	105,926.40	145,480.32	89,622.72	120,009.60	98,556.48	74,580.48
Total Payment Received	102,189.85	138,516.48	82,641.60	122,238.72	110,496.96	141,825.60	96,413.76	113,460.48	139,890.24	92,603.52	117,391.68	92,975.04	74,649.60

2025 vs 2024 Percentage Comparison Medicaid Billed vs Medicaid Paid



Budget vs. Actuals: December 2025

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	\$462	\$208	\$254			\$0
4500 Services Income			\$0	\$94,982	\$105,360	(\$10,379)
Total Income	\$462	\$208	\$254	\$94,982	\$105,360	(\$10,379)
Gross Profit	\$462	\$208	\$254	\$94,982	\$105,360	(\$10,379)
Expenses						
5000 Payroll & Benefits			\$0	\$132,849	\$100,304	\$32,545
5100 Repairs & Maintenance			\$0	\$270	\$635	(\$365)
5500 Contracted Business Services			\$0	\$8,803	\$12,550	(\$3,747)
5600 Presentations/Public Meetings			\$0	\$46	\$240	(\$194)
5700 Office Expenses	\$0		\$0	\$1,351	\$4,025	(\$2,674)
5800 Other General & Administrative	\$20	\$11,890	(\$11,870)	\$569	\$8,110	(\$7,541)
5900 Utilities			\$0	\$1,353	\$2,900	(\$1,547)
6100 Insurance			\$0	\$3,894	\$4,150	(\$256)
6700 Partnership for Hope	\$4,024	\$4,500	(\$476)			\$0
6900 CCDDR Programs & Services	\$20,036	\$20,037	(\$1)			\$0
7200 Children's Programs	\$27,718	\$21,300	\$6,418			\$0
7300 Sheltered Employment Programs	\$18,973	\$19,300	(\$327)			\$0
7900 Special/Additional Needs	\$1,412	\$884	\$528			\$0
Total Expenses	\$72,184	\$77,911	(\$5,727)	\$149,135	\$132,914	\$16,221
Net Operating Income	(\$71,722)	(\$77,703)	\$5,981	(\$54,153)	(\$27,554)	(\$26,599)
Other Expenses						
8500 Depreciation			\$0	\$17,897	\$8,500	\$9,397
Total Other Expenses	\$0	\$0	\$0	\$17,897	\$8,500	\$9,397
Net Other Income	\$0	\$0	\$0	(\$17,897)	(\$8,500)	(\$9,397)
Net Income	(\$71,722)	(\$77,703)	\$5,981	(\$72,050)	(\$36,054)	(\$35,996)

Budget Variance Report

Total Income: In December, SB 40 Tax Program income was slightly higher than projected, and Services Program income was lower than projected. Services Program income was lower due to a vacant Support Coordinator position.

Total Expenses: In December, overall YTD SB 40 Tax Program expenses were lower than budgeted, and overall Services Program expenses were higher than budgeted. For the SB 40 Tax Program, Children's Programs and Special/Additional needs were higher than originally projected. For the Services Program, the Payroll & Benefits expenses were higher because estimated accrued December 2025 payrolls (paid in January 2026) were recorded in December 2025 to reflect estimated year-end balances instead of waiting until after the annual audit reports are completed. Approved budgets record payroll expenses on actual pay dates. All other expense categories were less than budgeted.

Budget vs. Actuals: January to December 2025

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	\$1,156,015	\$1,104,663	\$51,352			\$0
4500 Services Income			\$0	\$1,800,068	\$1,738,383	\$61,685
Total Income	\$1,156,015	\$1,104,663	\$51,352	\$1,800,068	\$1,738,383	\$61,685
Gross Profit	\$1,156,015	\$1,104,663	\$51,352	\$1,800,068	\$1,738,383	\$61,685
Expenses						
5000 Payroll & Benefits			\$0	\$1,387,992	\$1,430,143	(\$42,151)
5100 Repairs & Maintenance			\$0	\$4,204	\$8,820	(\$4,616)
5500 Contracted Business Services			\$0	\$117,222	\$154,720	(\$37,498)
5600 Presentations/Public Meetings			\$0	\$1,451	\$2,880	(\$1,429)
5700 Office Expenses	\$0		\$0	\$12,515	\$34,200	(\$21,685)
5800 Other General & Administrative	\$4,698	\$39,895	(\$35,197)	\$27,727	\$50,370	(\$22,643)
5900 Utilities			\$0	\$11,573	\$28,800	(\$17,227)
6100 Insurance			\$0	\$25,016	\$28,450	(\$3,434)
6700 Partnership for Hope	\$42,626	\$54,000	(\$11,374)			\$0
6900 CCDDR Programs & Services	\$452,900	\$458,247	(\$5,347)			\$0
7200 Children's Programs	\$292,438	\$297,025	(\$4,587)			\$0
7300 Sheltered Employment Programs	\$241,969	\$249,000	(\$7,031)			\$0
7900 Special/Additional Needs	\$3,993	\$6,496	(\$2,503)			\$0
Total Expenses	\$1,038,624	\$1,104,663	(\$66,039)	\$1,587,700	\$1,738,383	(\$150,683)
Net Operating Income	\$117,392	\$0	\$117,392	\$212,368	\$0	\$212,368
Other Expenses						
8500 Depreciation			\$0	\$49,659	\$75,750	(\$26,091)
Total Other Expenses	\$0	\$0	\$0	\$49,659	\$75,750	(\$26,091)
Net Other Income	\$0	\$0	\$0	(\$49,659)	(\$75,750)	\$26,091
Net Income	\$117,392	\$0	\$117,392	\$162,709	(\$75,750)	\$238,459

Budget Variance Report

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

Total Expenses: As of December, YTD SB 40 Tax Program expenses were lower than budgeted in all categories, and YTD Services Program expenses were lower than budgeted in all categories.

Balance Sheet as of December 31, 2025

	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	\$728,578	
Total 1005 SB 40 Tax Bank Accounts	\$728,578	\$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		\$228,555
Total 1050 Services Bank Accounts	\$0	\$228,555
Total 1000 Bank Accounts	\$728,578	\$228,555
Total Bank Accounts		
Accounts Receivable		
1200 Services		
1210 Medicaid Direct Service		\$36,884
1215 Non-Medicaid Direct Service		\$0
1220 Ancillary Services		\$11,742
1225 TCM Support		\$8,294
1230 Rent		\$0
Total 1200 Services	\$0	\$56,920
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	\$56,920
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	\$32,246
1470 Prepaid Transit Services	\$0	
Total 1450 Prepaid Expenses	\$0	\$32,246
Total Other Current Assets	\$0	\$136,158
Total Current Assets	\$1,944,196	\$421,634
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		(\$221,691)
1526 Accumulated Depreciation - Keystone		(\$50,146)

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		(\$111,804)
1536 Acc Dep - Remodeling - Keystone		(\$43,408)
1537 Acc Dep - Remodeling - Osage Beach Office		(\$4,219)
1540 Equipment	\$0	\$163,500
1545 Accumulated Depreciation - Equipment		(\$131,644)
1550 Vehicles		\$0
1555 Accumulated Depreciation - Vehicles		\$0
1560 Construction in Progress		\$0
Total 1500 Fixed Assets	\$0	\$1,362,338
Total Fixed Assets	\$0	\$1,362,338
Other Assets		
1600 Right of Use Subscription		
1601 Information Technology (I.T.)		\$39,127
Total 1600 Right of Use Subscription	\$0	\$39,127
Total Other Assets	\$0	\$39,127
TOTAL ASSETS	\$1,944,196	\$1,823,099
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1900 Accounts Payable	\$7,644	\$18,821
Total Accounts Payable	\$7,644	\$18,821
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	\$11,742	
2009 TCM Support	\$8,294	
2010 Accrued Payroll Expense	\$0	\$45,071
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	\$815
2072 Post-tax W / H	\$0	\$471
2073 Vision Insurance W / H	\$0	\$474
2074 Health Insurance W / H	\$0	\$106
2075 Dental Insurance W / H	\$0	\$281
2076 Savings W / H		\$0
2078 Misc W / H		\$0

2079 Other W / H		\$0
Total 2070 Payroll Clearing	\$0	\$2,147
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	\$1,148,052	\$96,323
Total Other Current Liabilities	\$1,148,052	\$96,323
Total Current Liabilities	\$1,155,696	\$115,144
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	\$1,155,696	\$155,662
Equity		
3000 Restricted SB 40 Tax Fund Balances		
3001 Operational	\$0	
3005 Operational Reserves	\$200,000	
3010 Transportation	\$0	
3015 New Programs	\$0	
3025 Housing	\$0	
3030 Special Needs	\$0	
3035 Childrens Programs	\$0	
3040 Sheltered Workshop	\$0	
3045 Traditional Medicaid Match	\$0	
3050 Partnership for Hope Match	\$0	
3055 Building/Remodeling/Expansion	\$33,531	
3065 Legal	\$0	
3070 TCM	\$348,975	
3075 Community Resource	\$0	
Total 3000 Restricted SB 40 Tax Fund Balances	\$582,506	\$0
3500 Restricted Services Fund Balances		
3501 Operational		\$17,272
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		\$1,362,338
Total 3500 Restricted Services Fund Balances	\$0	\$1,379,610
3900 Unrestricted Fund Balances	\$18,616	(\$215,634)
3950 Prior Period Adjustment	\$0	\$0
3999 Clearing Account	\$84,285	\$326,454
Net Income	\$117,392	\$162,709
Total Equity	\$802,798	\$1,653,139
TOTAL LIABILITIES AND EQUITY	\$1,958,494	\$1,808,801

Statement of Cash Flows: December 2025

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	(\$71,722)	(\$72,050)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		\$8,770
1215 Services:Non-Medicaid Direct Service		\$0
1220 Services:Ancillary Services		\$0
1225 Services:TCM Support		\$0
1455 Prepaid Expenses:Prepaid-Insurance		(\$24,063)
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.)		\$13,042
1900 Accounts Payable	(\$28,356)	\$13,572
2007 Current Liabilities:Non-Medicaid Payable	\$0	
2008 Current Liabilities:Ancillary Services Payable	\$0	
2009 Current Liabilities:TCM Support	\$0	
2010 Current Liabilities:Accrued Payroll Expense		\$45,071
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		\$708
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		\$187
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		\$6
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		(\$71)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(\$28,356)	\$62,076
Net cash provided by operating activities	(\$100,078)	(\$9,974)
INVESTING ACTIVITIES		
1540 Fixed Assets:Equipment	\$0	(\$7,628)
Net cash provided by investing activities	\$0	(\$7,628)
FINANCING ACTIVITIES		
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	(\$9,715)	
3501 Restricted Services Fund Balances:Operational		(\$8,333)
3599 Restricted Services Fund Balances:Other		\$2,614
3999 Clearing Account		\$5,014
Net cash provided by financing activities	(\$9,715)	(\$705)
Net cash increase for period	(\$109,793)	(\$18,307)
Cash at beginning of period	\$838,371	\$246,863
Cash at end of period	\$728,578	\$228,555

Statement of Cash Flows: January to December 2025

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	\$117,392	\$162,709
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		\$14,869
1215 Services:Non-Medicaid Direct Service		\$14,130
1220 Services:Ancillary Services		(\$2,098)
1225 Services:TCM Support		(\$8,294)
1230 Services:Rent		\$626
1405 Other Current Assets:Security Deposits		(\$300)
1455 Prepaid Expenses:Prepaid-Insurance		(\$7,532)
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		\$10,777
1526 Fixed Assets:Accumulated Depreciation - Keystone		\$4,392
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		\$8,675
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		\$9,197
1545 Fixed Assets:Accumulated Depreciation - Equipment		\$3,575
1601 Right of Use Subscription:Information Technology (I.T.)		\$13,042
1900 Accounts Payable	\$3,844	(\$49,599)
2007 Current Liabilities:Non-Medicaid Payable	(\$14,130)	
2008 Current Liabilities:Ancillary Services Payable	\$2,098	
2009 Current Liabilities:TCM Support	\$8,294	
2010 Current Liabilities:Accrued Payroll Expense		(\$12,738)
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		\$0
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		\$53
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		\$87
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		(\$325)
2071 Current Liabilities:Payroll Clearing:Pre-tax W / H		\$702
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		\$214
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		\$72
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		\$58
2078 Current Liabilities:Payroll Clearing:Misc W / H		\$0
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$106	(\$415)
Net cash provided by operating activities	\$117,498	\$162,294
INVESTING ACTIVITIES		
1531 Fixed Assets:Keystone Remodeling	\$0	(\$705,228)
1540 Fixed Assets:Equipment	\$0	(\$25,387)
1560 Fixed Assets:Construction in Progress		\$63,071
Net cash provided by investing activities	\$0	(\$667,544)
FINANCING ACTIVITIES		
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	(\$734,902)	
3070 Restricted SB 40 Tax Fund Balances:TCM	\$348,975	
3501 Restricted Services Fund Balances:Operational		\$17,272
3505 Restricted Services Fund Balances:Operational Reserves		(\$100,000)
3575 Restricted Services Fund Balances:Community Resources		(\$5,000)
3599 Restricted Services Fund Balances:Other		\$693,673
3900 Unrestricted Fund Balances	(\$301,217)	(\$65,953)
3999 Clearing Account	(\$47,759)	\$90,626
Net cash provided by financing activities	(\$734,902)	\$630,618
Net cash increase for period	(\$617,404)	\$125,369
Cash at beginning of period	\$1,345,982	\$103,186
Cash at end of period	\$728,578	\$228,555

Check Detail SB 40 Tax Account: December 2025

Date	Transaction Type	Num	Name	Amount
12/05/2025	Bill Payment (Check)	1384	DMH Local Tax Matching Fund	(4,024.15)
12/05/2025	Bill Payment (Check)	1385	Camden County Senate Bill 40 Board	(20,036.00)
12/05/2025	Bill Payment (Check)	1386	Childrens Learning Center	(27,746.83)
12/05/2025	Bill Payment (Check)	1387	Lake Area Industries	(15,156.49)
12/10/2025	Expense	10852451159	Dell Marketing L.P.	(8,780.45)
12/12/2025	Bill Payment (Check)	1388	OATS, Inc.	(8,253.00)
12/15/2025	Expense	4650581774	Lenovo (United States) Inc.	(934.98)
12/15/2025	Expense	4650581774	Heritage Bank	(20.00)
12/19/2025	Bill Payment (Check)	1389	Childrens Learning Center	(23,709.78)
12/19/2025	Bill Payment (Check)	1390	Our Saviors Lighthouse Child & Family Development Center	(1,593.65)

Check Detail Services Account: December 2025

Date	Transaction Type	Num	Name	Amount
12/01/2025	Expense	IN7104501655	GoTo Communications, Inc.	(654.04)
12/05/2025	Expense	12/05/2025	Connie L Baker	(1,506.75)
12/05/2025	Expense	12/05/2025	Heather Becker	(633.44)
12/05/2025	Expense	12/05/2025	Myrna Blaine	(1,397.93)
12/05/2025	Expense	12/05/2025	Jeanna K Booth	(2,018.20)
12/05/2025	Expense	12/05/2025	Daniel Burrows	(1,448.42)
12/05/2025	Expense	12/05/2025	Elizabeth L Chambers	(1,297.54)
12/05/2025	Expense	12/05/2025	Lori Cornwell	(2,051.28)
12/05/2025	Expense	12/05/2025	Angela Fairchild	(1,325.55)
12/05/2025	Expense	12/05/2025	Angela D Graves	(1,373.51)
12/05/2025	Expense	12/05/2025	Ryan Johnson	(1,959.12)
12/05/2025	Expense	12/05/2025	Jennifer Lyon	(2,088.08)
12/05/2025	Expense	12/05/2025	Jamie Merryman	(1,435.64)
12/05/2025	Expense	12/05/2025	Christina R. Mitchell	(1,525.82)
12/05/2025	Expense	12/05/2025	Patricia L. Strouse	(1,237.23)
12/05/2025	Expense	12/05/2025	Eddie L Thomas	(3,142.79)
12/05/2025	Expense	12/05/2025	Nicole M Whittle	(2,102.05)
12/05/2025	Expense	12/05/2025	ADP TAX	(8,418.41)
12/05/2025	Bill Payment (Check)	3120	Direct Service Works	(1,195.00)
12/05/2025	Bill Payment (Check)	3121	SUMNERONE	(4,383.10)
12/05/2025	Bill Payment (Check)	3122	Jennifer Lyon	(197.67)
12/05/2025	Bill Payment (Check)	3123	Ryan Johnson	(356.32)
12/05/2025	Bill Payment (Check)	3124	Angela D Graves	(209.26)
12/05/2025	Bill Payment (Check)	3125	Daniel Burrows	(126.98)
12/05/2025	Bill Payment (Check)	3126	Happy Maids Cleaning Services LLC	(300.00)
12/05/2025	Bill Payment (Check)	3127	Eddie L Thomas	(50.00)
12/05/2025	Bill Payment (Check)	3128	Jamie Merryman	(157.87)
12/05/2025	Bill Payment (Check)	3129	Patricia L. Strouse	(217.63)
12/05/2025	Bill Payment (Check)	3130	Elizabeth L Chambers	(238.07)
12/05/2025	Bill Payment (Check)	3131	VERIZON	(234.75)
12/05/2025	Bill Payment (Check)	3132	Christina R. Mitchell	(156.53)
12/05/2025	Bill Payment (Check)	3133	Angela Fairchild	(232.24)
12/05/2025	Bill Payment (Check)	3134	Janine's Flowers	(43.00)

12/05/2025	Bill Payment (Check)	3135	Lori Cornwell	(50.00)
12/08/2025	Expense	IN7104654530	GoTo Communications, Inc.	(15.00)
12/08/2025	Expense	12/08/2025	AT&T	(242.46)
12/12/2025	Bill Payment (Check)	3136	Evers & Company, CPA's, LLC	(3,000.00)
12/12/2025	Bill Payment (Check)	3137	All Seasons Services	(95.00)
12/12/2025	Bill Payment (Check)	3138	MPTA	(225.00)
12/12/2025	Bill Payment (Check)	3139	Nicole M Whittle	(96.90)
12/12/2025	Bill Payment (Check)	3140	Lake Area Industries	(50.00)
12/18/2025	Expense	11/19-12/16/2025	Summit Natural Gas of Missouri, Inc.	(434.16)
12/19/2025	Expense	12/19/2025	Connie L Baker	(1,506.73)
12/19/2025	Expense	12/19/2025	Myrna Blaine	(1,541.62)
12/19/2025	Expense	12/19/2025	Jeanna K Booth	(2,018.20)
12/19/2025	Expense	12/19/2025	Daniel Burrows	(1,510.41)
12/19/2025	Expense	12/19/2025	Elizabeth L Chambers	(1,297.55)
12/19/2025	Expense	12/19/2025	Lori Cornwell	(2,051.29)
12/19/2025	Expense	12/19/2025	Angela Fairchild	(1,356.25)
12/19/2025	Expense	12/19/2025	Angela D Graves	(1,373.53)
12/19/2025	Expense	12/19/2025	Ryan Johnson	(1,959.12)
12/19/2025	Expense	12/19/2025	Jennifer Lyon	(2,088.08)
12/19/2025	Expense	12/19/2025	Jamie Merryman	(1,435.65)
12/19/2025	Expense	12/19/2025	Christina R. Mitchell	(1,525.83)
12/19/2025	Expense	12/19/2025	Patricia L. Strouse	(1,237.24)
12/19/2025	Expense	12/19/2025	Eddie L Thomas	(3,142.81)
12/19/2025	Expense	12/19/2025	Nicole M Whittle	(2,102.06)
12/19/2025	Expense	12/19/2025	ADP TAX	(8,386.13)
12/19/2025	Bill Payment (Check)	3141	MO Consolidated Health Care	(16,499.15)
12/19/2025	Bill Payment (Check)	3142	MOPERM	(9,347.00)
12/19/2025	Bill Payment (Check)	3143	City Of Camdenton	(76.30)
12/19/2025	Bill Payment (Check)	3144	Happy Maids Cleaning Services LLC	(120.00)
12/23/2025	Expense	12/23/2025	Camden County PWSO #2	(46.58)
12/24/2025	Expense	01/31/2026	Principal Life Insurance Company	(202.18)
12/26/2025	Bill Payment (Check)	3145	MSW Interactive Designs LLC	(98.00)
12/26/2025	Bill Payment (Check)	3146	Connie L Baker	(112.44)
12/26/2025	Bill Payment (Check)	3147	All American Termite & Pest Control	(164.00)
12/26/2025	Bill Payment (Check)	3148	Republic Services #435	(130.21)
12/26/2025	Bill Payment (Check)	3149	FP Mailing Solutions	(102.00)
12/26/2025	Bill Payment (Check)	3150	Office Business Equipment	(147.23)
12/26/2025	Bill Payment (Check)	3151	Delta Dental of Missouri	(363.90)
12/26/2025	Bill Payment (Check)	3152	Happy Maids Cleaning Services LLC	(240.00)
12/29/2025	Bill Payment (Check)	3156	AssuredPartners of Missouri	(3,906.00)
12/31/2025	Expense	122125	Charter Communications	(130.00)
12/31/2025	Expense	X01022026	AT&T	(118.00)
12/31/2025	Expense	12/31/2025-253	LaClede Electric Cooperative	(152.93)
12/31/2025	Expense	12/31/2025-255	LaClede Electric Cooperative	(208.61)
12/31/2025	Expense	12/31/2025-100	LaClede Electric Cooperative	(510.77)
12/31/2025	Expense	December 2025	Lagers	(5,133.40)
12/31/2025	Expense	December 2025	Globe Life Liberty National Division	(248.48)
12/31/2025	Expense	12/31/2025	The Cincinnati Insurance Company	(669.00)
12/31/2025	Expense	12/31/2025	Bankcard Center	(874.71)
12/31/2025	Check	SVCCHRG		(2.40)

**December 2025
Credit Card Statement**

Central Bank | Commercial Payments

BankCard Services
 P.O. Box 779
 Jefferson City, MO 65102-9982

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

*****9588

Statement Summary			
Total Amount Due	\$26.24	Due Date:	01/26/2026
Current Payment Due:	\$26.24	Billing Date:	12/31/2025 <i>Ref</i>
Past Due Amount:	\$0.00	Credit Limit:	\$10,000.00
Minimum Amount Due:	\$26.24		

Account Summary			
Previous Balance:	\$967.61	Annual Percentage Rate:	0.00 %
Purchases:	\$879.48	Days In This Billing Cycle:	33
Cash Advances:	\$0.00	New Cash Advances:	\$0.00
Credits:	(\$4.77)	Cash Advance Fee:	\$0.00
Payments:	(\$967.61)		
Other Charges:	\$0.00		
Finance Charges:	\$0.00	Average Daily Balance:	\$0.00
New Balance:	\$874.71	Monthly Periodic Rate:	1.3042 %
		Nominal Annual Percentage Rate:	15.65 %
			20.65 %

Post Date	Tran Date	Reference Number	Merchant Description	Amount
			PURCHASES	\$879.48
			MISCELLANEOUS CREDITS	(\$4.77)
			PAYMENTS	(\$967.61)
12/19/2025	12/19/2025	7539735535302222222222	AUTOMATIC PAYMENT	(\$967.61)
		* * * * *		
			FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.	
			CONNIE BAKER - *3515	\$527.46
			PURCHASES	\$527.46
12/16/2025	12/15/2025	55432865349206074332447	AMAZON MKTPL*5W1F71793 SEATTLE WA	✓\$318.28 <i>5720</i>
12/16/2025	12/15/2025	55483825350018074055995	WAL-MART #0089 CAMDENTON MO	✓\$60.93 <i>5720</i>
12/19/2025	12/18/2025	55432865352207250958470	AMAZON MKTPL*LZ9M43853 SEATTLE WA	✓\$148.25 <i>5720</i>
			JEANNA BOOTH - *1306	\$347.25

Post Date	Tran Date	Reference Number	Merchant Description	Amount
			PURCHASES	\$352.02
12/10/2025	12/09/2025	05436845344400048001380	WM SUPERCENTER #89 CAMDENTON MO	✓ \$46.08
12/12/2025	12/11/2025	55506295345578700578147	HIGH BROTHERS LUMBER & CAMDENTON MO	✓ \$4.77
12/18/2025	12/01/2025	25247705338058777902706	SOCIETYFORHUMANRESOURC ALEXANDRIA VA	✓ \$299.00
12/23/2025	12/22/2025	02305375357000795748105	USPS PO 2812420020 CAMDENTON MO	✓ \$2.17
			MISCELLANEOUS CREDITS	(\$4.77)
12/12/2025	12/11/2025	55506295345578700578188	HIGH BROTHERS LUMBER & CAMDENTON MO	(\$4.77)

5610
5160
5830
570
5160

Central Bank | Commercial Payments

BankCard Services
 P.O. Box 779
 Jefferson City, MO 65102-9982

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

*****3515

Statement Summary			
Total Amount Due	\$0.00	Due Date:	01/26/2026
Current Payment Due:	\$0.00	Billing Date:	12/31/2025
Past Due Amount:	\$0.00	Credit Limit:	\$2,000.00
Minimum Amount Due:	\$0.00		

Account Summary			
Previous Balance:	\$0.00	Annual Percentage Rate:	0.00 %
Purchases:	\$0.00	Days In This Billing Cycle:	33
Cash Advances:	\$0.00	New Cash Advances:	\$0.00
Credits:	\$0.00	Cash Advance Fee:	\$0.00
Payments:	\$0.00		
Other Charges:	\$0.00		
Finance Charges:	\$0.00	Average Daily Balance:	\$0.00
New Balance:	\$0.00	Monthly Periodic Rate:	1.3042 %
		Nominal Annual Percentage Rate:	15.65 %
			20.65 %

Post Date	Tran Date	Reference Number	Merchant Description	Amount
12/16/2025	12/15/2025	55432865349206074332447	AMAZON MKTPL*5W1F71793 SEATTLE WA	✓ \$318.28
12/16/2025	12/15/2025	55483825350018074055995	WAL-MART #0089 CAMDENTON MO	✓ \$60.93
12/19/2025	12/18/2025	55432865352207250958470	AMAZON MKTPL*LZ9M43853 SEATTLE WA	✓ \$148.25
		* * * * *		
THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS				527.46
		* * * * *		
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.				

5722
 5722
 5722



Order Summary

Order placed December 10, 2025

Order # 112-9043784-2433856

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](#)

*Connie's
Card
#5720*

Order Summary

Item(s) Subtotal:	\$318.28
Shipping & Handling:	\$0.00
Total before tax:	\$318.28
Estimated tax to be collected:	\$0.00
Grand Total:	\$318.28

Placed by

Connie Baker

Arriving Tuesday



LCL Compatible Toner Cartridge Replacement for Kyocera TK5232 TK-5232 TK5232Y TK-5232Y 1T02R9AU50 for Kyocera ECOSYS M5521cdn M5521cdw P5021cdn P5021cdw Printer (1-Pack Yellow)

Sold by: StarTech Office Supplies

Supplied by: Other

\$16.08

4



Amazon Basics File Folders with Tabs for Filing, AMZ401, Sturdy, Letter Size, Assorted Colors (100 Pack)

Sold by: Amazon

Supplied by: Other

\$11.47



Amazon Basics 13 Gallon Tall Kitchen Drawstring Trash Bags, Unscented, 10% Post Consumer Recycled, 200 Count

Sold by: Amazon.com

Supplied by: Other

\$21.19

2

Arriving Tuesday



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

Sold by: Amazon

Supplied by: Other

\$41.78

4

Arriving Tuesday



Tork Multifold Hand Towel, Natural, 100% recycled, FSC certified, Compatible with H2 Dispensers, 16 packs x 250 sheets (MK520A)

Sold by: Amazon

Supplied by: Other

\$32.99

[Back to top](#)

Connie's Card

Walmart*

WM Supercenter
 573-346-3588 Mgr: PAUL
 94 CECIL ST
 CANTONTON MO 65020
 ST# 00089 OP# 004544 TE# 92 TR# 04679
 # ITEMS SOLD 10
 TC# 8851 2915 0188 3078 2666

#5720



Connie

SM MLK CHC	007092047697 F	8.87 0
CLR CUTLERY	007874200413	6.88 0
GV 10IN 50C	007874234939 paper	5.16 0
PLANNER	074412089669	6.44 0
DESKCALENDAR	008198380354	5.88 0
DUSTER	003910101352	8.88 0
BOUNCE3IN1	081452101218	5.68 0
PG 25CT FF M	008648610604	4.38 0
PG 25CT FF M	008648610604	4.38 0
PG 25CT FF M	008648610604	4.38 0
SUBTOTAL		60.93
TOTAL		60.93
MCARD TEND		60.93

Forks
 plates
 - can't
 - static
 - 10/10
 - solder

Mastercard
 APPROVAL # 09790C
 REF # 534965455891
 PAYMENT SERVICE - A
 AID A0000000041010
 AAC A1591188E48D05CA
 TERMINAL # 28190567
 *NO SIGNATURE REQUIRED

12/15/25 12:26:58
 CHANGE DUE 0.00
 CUSTOMER COPY



Get free delivery
 from this store
 with Walmart+

Scan for 30-day free trial.
 12/15/25 12:27:13



Connie's Card

#5720

Details for Order #112-5741316-8309857

Order Placed: December 15, 2025
Amazon.com order number: 112-5741316-8309857
Order Total: \$148.25

Not Yet Shipped

Items Ordered	Price
1 of: 2026 Planner - A5 Weekly & Monthly Planners Spiral Bound, January 2026 - December 2026, 2026 Planner with Flexible Cover, Tabs, Inner Pocket, 6.4" x 8.5", Purple Sold by: Heveboik (seller profile) Business Price Condition: New	\$7.95
2 of: SUNEЕ 2026 Appointment Book 15-Minute Time Block - Daily, Weekly & Monthly Spiral Planner with Note Section - Thick Paper, Lay-Flat Bound - 8.5 x 11 for Office, School, Men & Women, Black Sold by: Sunee Merchants (seller profile) Business Price Condition: New	\$14.50
1 of: TN221 TN225 Toner Cartridge High Yield Replacement for Brother TN-221 TN-225 Compatible with MFC-9130CW HL-3170CDW MFC-9340cdw (1B, 1C, 1M, 1Y, 4 Pack) Sold by: Contribute-wu (seller profile) Business Price Condition: New	\$26.99
1 of: Pendaflex File Folders, Letter Size, 1/3 Cut, Manila, 250 per Box (752250) Sold by: Amazon (seller profile) Business Price Condition: New	\$19.99
7 of: SUNEЕ 2026 Appointment Book, Quarter-Hourly, Weekly & Monthly - from January 2026 - December 2026, 8.5"x11" Weekly Planner, Flexible Cover, Note Pages, Pockets, Bookmark, Spiral Binding, Dark Blue Sold by: Sunee Merchants (seller profile) Business Price Condition: New	\$9.89

myrna

Ryan Dan

Jeannq

manila folders

Liz
Angie G
Angela F

Trish
Christina
Jamie

1 extra

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

Shipping Speed:
 FREE Prime Delivery

Payment information

Payment Method: MasterCard Last digits: 3515	Item(s) Subtotal: \$153.16
Billing address	Shipping & Handling: \$0.00
	Promotion applied: -\$4.91

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

Total before tax: \$148.25

Estimated Tax: \$0.00

Grand Total: \$148.25

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

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Central Bank | Commercial Payments

BankCard Services
 P.O. Box 779
 Jefferson City, MO 65102-9982

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

*****1306

Statement Summary			
Total Amount Due	\$0.00	Due Date:	01/26/2026
Current Payment Due:	\$0.00	Billing Date:	12/31/2025
Past Due Amount:	\$0.00	Credit Limit:	\$2,000.00
Minimum Amount Due:	\$0.00		

Account Summary			
Previous Balance:	\$0.00	Annual Percentage Rate:	0.00 %
Purchases:	\$0.00	Days In This Billing Cycle:	33
Cash Advances:	\$0.00	New Cash Advances:	\$0.00
Credits:	\$0.00	Cash Advance Fee:	\$0.00
Payments:	\$0.00		
Other Charges:	\$0.00		
Finance Charges:	\$0.00	Average Daily Balance:	\$0.00
New Balance:	\$0.00	Monthly Periodic Rate:	1.3042 %
		Nominal Annual Percentage Rate:	15.65 %
			20.65 %

Post Date	Tran Date	Reference Number	Merchant Description	Amount
12/10/2025	12/09/2025	05436845344400048001380	WM SUPERCENTER #89 CAMDENTON MO	✓ \$46.08
12/12/2025	12/11/2025	55506295345578700578147	HIGH BROTHERS LUMBER & CAMDENTON MO	✓ \$4.77
12/12/2025	12/11/2025	55506295345578700578188	HIGH BROTHERS LUMBER & CAMDENTON MO	✓ (\$4.77)
12/18/2025	12/01/2025	25247705338058777902706	SOCIETYFORHUMANRESOURC ALEXANDRIA VA	✓ \$299.00
12/23/2025	12/22/2025	02305375357000795748105	USPS PO 2812420020 CAMDENTON MO	✓ \$2.17
		* * * * *		
THE ABOVE LISTED TRANSACTIONS HAVE BEEN TRANSFERRED TO THIS ACCOUNT'S ASSOCIATED CENTRAL BILL ACCOUNT. THE NET BALANCE WAS 347.25				
		* * * * *		
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.				

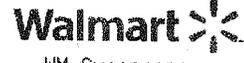
56.10
 5160
 5160
 5832
 5725

5610

JEANNA'S CARD

BOARD FOOD

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



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

ST# 00089 OP# 009002 TE# 02 IR# 01787

ITEMS SOLD 7
TC# 6594 3496 5102 7440 3080



KLX US 4PK	036000543160	6.98 N
SDWCH COOKIE	194346513340 F	4.74 N
XM B/W TRAY	194346136740 F	7.47 N
HC SLIDERS	194346198230 F	12.94 N
MKS PKLE DIP	194346377490 F	4.97 N
MNGOPCH SLS	681131089410 F	3.98 N
TOST BTSZ RD	028400517820 F	5.00 N

SUBTOTAL	46.08
TOTAL	46.08
MCARD TEND	46.08
CHANGE DUE	0.00

MASTERCARD- 1306 I 1 APPR#07873C
46.08 TOTAL PURCHASE
REF # U065aJ196116
AID A0000000041010
TERMINAL # 29869156
*No Signature Required
12/09/25 15:42:22

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



5830

SHRM Customer Experience
shrm.org/contactus
For Phone Payment:
US: 800.283.7476
International: +1.703.548.3440

CASH SALE NO. CS2867656

12/1/2025

BILL TO

Jeanna Booth
PO Box 722
Camdenton MO 65020
United States

SHIP TO

Jeanna Booth
PO Box 722
Camdenton MO 65020
United States

PAYMENT

MASTERCARD *1306 (6/2026)
Currency: US Dollar

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL	TAX
1	Professional Membership	\$299.00	\$299.00	\$0.00
1	SHRM HR Magazine	\$0.00	\$0.00	\$0.00

SUBTOTAL	\$299.00
SHIPPING	\$0.00
TAX TOTAL	\$0.00
TOTAL PAID	\$299.00

Jeanna's Card

5725

5725



CAMDENTON
625 W US HIGHWAY 54
CAMDENTON, MO 65020-9998
www.usps.com

12/22/2025

11:48 AM

Product	Qty	Unit Price	Price
First-Class Mail® Large Envelope	1		\$2.17
Jefferson City, MO 65102 Weight: 0 lb 2.40 oz Estimated Delivery Date Sat 12/27/2025			

Grand Total: \$2.17

Credit Card Remit \$2.17

Card Name: MasterCard
 Account #: XXXXXXXXXXXXX1306
 Approval #: 09556C
 Transaction #: 601
 AID: A0000000041010 Chip
 AL: Mastercard
 PIN: Not Required

TO REPORT AN ISSUE
Visit <https://emailus.usps.com>

All hazardous labels/markings on reused boxes MUST be completely removed/obliterated if they no longer match the contents.

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<https://informedelivery.usps.com>

All Priority Mail Express shipments mailed between December 22 and December 25, 2025 will not be eligible for postage refunds; unless the package is not delivered or an attempt to deliver is not made within two delivery days of the date of the accepted scan event.

All sales final on stamps and postage.
Postage is not refundable on services only.
mark

[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	01/12/2026 7:12 PM CT
	Account Type	Business Checking
	Bank Name	HERITAGE BANK OF THE OZARKS
	Bank Routing Number	****9031
	Bank Account Number	***4931
	Payment Amount	\$874.71
	Payment Tracking Number	639523

[BACK TO ACCOUNT MAINT. & STATEMENT](#)

[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: \$8,977.29 * Credit Limit: \$10,000.00
* As Of 01/12/2026 8:12 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 1/26/2026:

<input type="radio"/> Current Balance as of 01/12/2026 \$ 1,022.71	<input checked="" type="radio"/> Statement Balance as of 01/12/2026 \$ 874.71	<input type="radio"/> Minimum Payment Due as of 01/12/2026 \$ 26.24	<input type="radio"/> Other Amount \$ <input type="text"/>
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- 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 01/12/2026 7:12 PM CT for \$874.71
Checking *4931 Bank Routing *****9031**
Your tracking number is 639523