



April 11th, 2023

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

Open Session Board Meeting

Agenda

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

Tentative Agenda for Open Session Board Meeting on April 11th, 2023, 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=m10c95e37488e1c121fd7e2aa379b615c>

To Join by Phone: 1-415-655-0001
Meeting Number (Access Code): 2551 989 1458
Meeting Password: 93573889

Call to Order/Roll Call

Approval of Agenda

Approval of Open Session Board Meeting Minutes for March 14th, 2023

Approval of Closed Session Board Meeting Minutes for March 14th, 2023

Acknowledgement of Distributed Materials to Board Members

- 2021 Final Audit Report
- February 2023 I Wonder Y Preschool (IWYP) Monthly Reports
- February 2023 Children's Learning Center (CLC) Monthly Reports
- February 2023 Lake Area Industries (LAI) Monthly Reports
- February 2023 Support Coordination Report
- February 2023 Agency Economic Report
- February 2023 Credit Card Statement

Speakers/Special Guests/Announcements

- Introduction of New Employees
- Wendy Renner – Evers & Company CPAs LLC – Presentation of the 2021 Final Audit Report

Monthly Oral Reports

- IWYP
- CLC
- LAI

Old Business for Discussion

- SCS SB 8 and HCS#2 HB 713 (Proposed Personal Property Tax Changes)

New Business for Discussion

- DMH Budget - TCM and DSP Rates

CCDDR Reports

- February 2023 Support Coordination Report
- February 2023 Agency Economic Report

February 2023 Credit Card Statement

Open Discussions

Public Comment

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

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

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

Adjournment of Open Session

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

Ed Thomas, CCDDR Executive Director

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

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

March 14th, 2023
Open Session Minutes

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Open Session Minutes of March 14th, 2023

Members Present Elizabeth Perkins, Kym Jones, Paul DiBello, Nancy Hayes, Dr. Vicki McNamara, Angela St. Joan, Ro Witt

Members Absent Angela Sellers, Brian Willey

Others Present Ed Thomas, Executive Director

Guests Present Natalie Couch (LAI)
Jeanna Booth, Lori Cornwell, Rachel Baskerville (CCDDR)

Approval of Agenda

Motion by Dr. Vicki McNamara, second Angela St. Joan to approve the agenda as presented.

AYE: Elizabeth Perkins, Kym Jones, Paul DiBello, Nancy Hayes,
Dr. Vicki McNamara, Angela St. Joan, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

Approval of Open Session Board Meeting Minutes for February 14th, 2023

Motion by Nancy Hayes, second Dr. Vicki McNamara, to approve the Open Session Board Meeting Minutes for February 14th, 2023, as presented.

AYE: Elizabeth Perkins, Kym Jones, Paul DiBello, Nancy Hayes
Dr. Vicki McNamara, Angela St. Joan, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

Acknowledgement of Distributed Materials to Board Members

- December 2022 & 2023 I Wonder Y Preschool (IWYP) Monthly Reports
- January 2023 Children’s Learning Center (CLC) Monthly Report
- January 2023 Lake Area Industries (LAI) Monthly Report
- January 2023 Support Coordination Report
- January 2023 Agency Economic Report
- January 2023 Credit Card Statement
- Resolution 2023-12

Speakers/Special Guests/Announcements

None

Monthly Oral Reports

I Wonder Y Preschool (IWYP)

Wendy Aufdenkamp (Ed Thomas presented Narrative Report)

Wendy will be unable to attend because she has a standing commitment to help someone volunteer in the community. There is one CCDDR client being served, and this individual attended an average of 1.94 hours per day and 3.4 days per week in February.

Children's Learning Center (CLC)

Adrienne Anderson (Ed Thomas presented Narrative Report)

Adrienne was unable to attend due to illness. CLC has 27 children enrolled in Step Ahead. There are 10 CCDDR clients receiving one-on-one services – one full-time and 9 part-time. There are 9 CCDDR clients receiving group services. 25 out of 31 children enrolled in CLC services have special needs or developmental delays. CLC will be attending a Lake of the Ozarks Convention and Visitor's Bureau dinner and is a Community Foundation of the Lake grant recipient. CLC is still looking for new providers for First Steps and passed the most recent visit from licensing in March. The Pizza for a Purpose fundraiser was busy and CLC is applying for several grants.

Lake Area Industries (LAI)

Natalie Couch

LAI had a net income of \$2,500. There is a larger creamer order, 60 cases of salt, Keefe jobs, lure repackaging, rope bundles, windows and labels keeping everyone busy. LAI finished 30,000 poppies to help the Washington County Workshop and the offsite work at Laurie Care Center has been going well. There is a lot of foam to process once the weather is nicer. The concrete parking lot is finished, and LAI applied for a grant for garden carts from Community Foundation of the Lake.

Old Business for Discussion

None

New Business for Discussion

SCS SB 8 and HCS#52 HB 713 (Proposed Personal Property Tax Changes)

Both bills aim to reduce or eliminate the personal property tax. Schools, Senate Bill 40 Boards, and other agencies rely heavily on personal property tax funds in conjunction with real property tax funds. SB 8 is in the Fiscal Oversight Committee. HB 713 would not change the assessment valuation percentage as would SB 8, but it would include a 15-year depreciation schedule. Ed will be visiting legislators once they come back from spring break.

CCDDR Reports

January 2023 Support Coordination Report

CCDDR closed in January with 317 clients and 9 intakes. Medicaid eligibility was 87.54%, and 99.37% of YTD Medicaid claims billed were paid.

January 2023 Agency Economic Report

Overall expenses in January were lower than budgeted. Significant reductions will occur in TCM revenues because of the current Support Coordinator vacancies.

Motion by Elizabeth Perkins, second Nancy Hayes, to approve all reports as presented.

AYE: Elizabeth Perkins, Kym Jones, Paul DiBello, Nancy Hayes,
Dr. Vicki McNamara, Angela St. Joan, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

December 2022 Credit Card Statement

No Questions and a vote not necessary.

Discussion and Conclusions of Resolutions

1. Resolution 2023-12: Amended 2023 Fiscal Year Budget

The budget must be amended to reflect the Support Coordinator vacancies and lost revenue. The allocation formula expense amount was reduced due to the vacancies as well as the projected reduction in Medicaid revenues and certain other expense categories were also reduced. Most changes were made to the Services side of the budget. New Support Coordinators will be hired to fill the existing vacancies as well as an extra Support Coordinator. The TCM Trainer and TCM Supervisors have assumed the bulk of the extra caseloads. Lori has been doing the QA duties the TCM Supervisors would normally be doing.

Motion by Ro Witt, second Dr. Vicki McNamara, to approve Resolution 2023-12.

AYE: Elizabeth Perkins, Kym Jones, Paul DiBello, Nancy Hayes,
Dr. Vicki McNamara, Angela St. Joan, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

Open Discussion

Dr. Vicki McNamara asked how the unwinding of the Public Health Emergency would affect the agency. Medicaid redeterminations will resume, and it is anticipated many people will either lose or experience interruptions in their Medicaid coverage because they will be unprepared or would not know about the redeterminations.

Public Comment

None

Adjournment of Open Session

Motion by Nancy Hayes, second Ro Witt, to adjourn the Open Session meeting and begin the Closed Session meeting pursuant to Section 610.021 RSMo, subsection (17). A roll call vote was taken.

AYE: Elizabeth Perkins, Kym Jones, Paul DiBello, Nancy Hayes,
Dr. Vicki McNamara, Angela St. Joan, Ro Witt

NO: None

ABSTAIN: None

Motion carries.

The Open Session Board meeting was adjourned.

Board Chairperson/Other Board Member

Secretary/Other Board Member

FY 2021 Final Audit Report

**CAMDEN COUNTY
DEVELOPMENTAL
DISABILITY RESOURCES**

Camdenton, Missouri

INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2021

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

Certified Public Accountants and Consultants

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

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

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of Camden County Developmental Disability Resources as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Camden County Developmental Disability Resources' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camden County Developmental Disability Resources as of December 31, 2021, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise profession judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Camden County Developmental Disability Resources' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Camden County Developmental Disability Resources' ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in net pension liability and related ratios and contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Evers & Company, CPA's, LLC

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

March 20, 2023

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

(Unaudited)

The discussion and analysis of the Camden County Senate Bill 40 Board doing business as Camden County Developmental Disability Resources (CCDDR) financial performance provides an overall review of CCDDR's financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at CCDDR's financial performance as a whole; readers should also review the basic financial statements to enhance their understanding of CCDDR's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for Fiscal Year 2021 are as follows:

- CCDDR's liquid assets of cash and cash equivalents were \$1,172,878.91 and \$1,006,623.02 for the years ended December 31, 2021 and 2020, respectively.

Overview of the Financial Statements

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

Fund Financial Statements

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

Proprietary Funds

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

CCDDR's proprietary fund statements include:

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

(Unaudited)

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

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

Notes to Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to basic financial statements can be found on pages 13 – 23 of this report.

Other Information

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

The Statement of Net Position presents CCDDR as a whole. Table 1 provides a summary of CCDDR's net position for 2021 and 2020.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

(Unaudited)

Table 1
Statement of Net Position

Assets	2021	2020
Current and Other Assets	\$ 2,287,351.19	\$ 2,108,908.60
Capital Assets	702,329.60	712,919.94
Noncurrent Assets	24,997.00	-
Total Assets	<u>3,014,677.79</u>	<u>2,821,828.54</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	110,903.87	114,998.29
Total Deferred Outflows of Resources	<u>110,903.87</u>	<u>114,998.29</u>
Liabilities		
Current Liabilities	117,087.26	104,162.72
Noncurrent Liabilities	27,743.57	117,543.36
Total Liabilities	<u>144,830.83</u>	<u>221,706.08</u>
Deferred Inflows of Resources		
Unavailable Revenue - Property Taxes	995,732.68	992,364.28
Deferred Inflows Related to Pensions	82,480.00	1,108.00
Total Deferred Inflows of Resources	<u>1,078,212.68</u>	<u>993,472.28</u>
Net Position		
Net Investment in Capital Assets	658,707.97	658,535.97
Restricted	1,243,830.18	1,063,112.50
Total Net Position	<u>\$ 1,902,538.15</u>	<u>\$ 1,721,648.47</u>

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

(Unaudited)

Table 2 shows the changes in CCDDR's net position for the years ended December 31, 2021 and 2020.

Table 2
Changes in Net Position

Revenues	2021	2020
Operating Revenues		
Charges for Services	\$ 1,525,763.04	\$ 1,464,739.20
Miscellaneous	258.00	242.00
Nonoperating Revenues		
Property Tax Receipts	1,023,970.57	987,932.38
MEHTAP Grant	9,983.47	5,460.82
Rent	5,712.00	5,712.00
Interest Income	458.48	4,374.03
Total Revenue	<u>2,566,145.56</u>	<u>2,468,460.43</u>
Expenses		
Operating Expenses	<u>2,385,255.88</u>	<u>2,319,629.57</u>
Total Expenses	<u>2,385,255.88</u>	<u>2,319,629.57</u>
Change in Net Position	180,889.68	148,830.86
Net Position, Beginning of Year	<u>1,721,648.47</u>	<u>1,572,817.61</u>
Net Position, End of Year	<u>\$ 1,902,538.15</u>	<u>\$ 1,721,648.47</u>

While several revenue sources help to fund CCDDR, TCM income was the biggest contributor for 2021 and 2020 accounting for 59.4% and 59.3% of total revenues, respectively. CCDDR's assessed valuation is provided by subclasses of Real and Personal Property at this time. The tax levy was .0576 and .0576 per \$100 valuation, for the years ended December 31, 2021 and 2020, respectively.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021
(Unaudited)

Capital Assets

CCDDR had \$702,329.30 and \$712,919.94 (net of accumulated depreciation) invested in capital assets as of December 31, 2021 and 2020, respectively. The investment in capital assets includes buildings, furniture and equipment, and vehicles. CCDDR's net revenue is used to finance capital investments.

Table 3
Capital Assets, Net of Depreciation
December 31, 2021 and 2020

	2021	2020
Land	\$ 61,399.50	\$ 61,399.50
Structures, Buildings and Equipment Net	640,930.10	651,520.44
Totals	\$ 702,329.60	\$ 712,919.94

Debt Administration

CCDDR had one capital lease at the end of 2021 and 2020, which was the Sumner Computer Lease. The capital lease totaled \$43,621.63 and \$54,383.97 at December 31, 2021 and 2020, respectively.

	2021	2020
Beginning of Year Balance	\$ 54,383.97	\$ 56,969.01
Addition	3,255.98	8,545.96
Deletion	(14,018.32)	(11,131.00)
End of Year Balance	\$ 43,621.63	\$ 54,383.97
Due Within One Year	\$ 15,878.06	\$ 13,236.61

Economic Factors and Next Year's Budget:

General Fund Budget Summary

The Fiscal Year 2022 SB 40 Tax Funds Budget was prepared using a tax rate of .0576 per \$100 of valuation and estimates of receipts to total expenditures. In the Fiscal Year 2022 Services Budget, Medicaid Services was prepared using an estimated total of services to be charged at a rate of \$8.64 per 5-minute unit provided while the Non-Medicaid and Ancillary Services were prepared using an estimate needed to offset the total expenses applicable to each service. Expenditures for the Fiscal Year 2022 Services Budget were based on the estimates of total receipts to equal total expenditures.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

(Unaudited)

Contacting CCDDR's Financial Management

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

STATEMENT OF NET POSITION

December 31, 2021

ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 1,172,878.91
Property Tax Receivable, Net of Allowance for Uncollectibles	1,063,250.77
Ancillary Services Receivable	6,575.00
Medicaid Services Receivable	1,019.52
Non-Medicaid Services Receivable	16,096.32
Prepaid Insurance	27,530.67
Total Current Assets:	<u>2,287,351.19</u>
Capital Assets (net):	
Land	61,399.50
Structures, Buildings, and Equipment	640,930.10
Total Capital Assets:	<u>702,329.60</u>
Noncurrent Assets:	
Net Pension Asset	24,997.00
Total Noncurrent Assets	<u>24,997.00</u>
Total Assets	<u>3,014,677.79</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	<u>110,903.87</u>
Total Deferred Outflows of Resources	<u>110,903.87</u>

LIABILITIES

Current Liabilities:	
Accrued Expenses	101,209.20
Long-Term Liabilities: Current Portion	15,878.06
Total Current Liabilities	<u>117,087.26</u>
Noncurrent Liabilities:	
Lease Liability	27,743.57
Total Noncurrent Liabilities	<u>27,743.57</u>
Total Liabilities	<u>144,830.83</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue - Property Taxes	995,732.68
Deferred Inflows Related to Pensions	82,480.00
Total Deferred Inflows of Resources	<u>1,078,212.68</u>

NET POSITION

Net Investment in Capital Assets	658,707.97
Restricted	1,243,830.18
Total Net Position	<u>\$ 1,902,538.15</u>

See accompanying notes to the financial statements

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

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

For the Year Ended December 31, 2021

OPERATION REVENUES

Charges for Services	\$ 1,525,763.04
Miscellaneous	258.00
Total Operating Revenues	1,526,021.04

OPERATING EXPENSES

Administrative Expenses:

Public Meetings	1,289.65
Office Expenses	29,325.28
Dues	9,325.36
Training	2,649.99
Miscellaneous	961.24
Utilities	8,579.83
Insurance	20,127.88
Depreciation	52,361.32
Partnership for Hope	36,399.19
CCDDR Services	186,128.16
Housing Programs	63,725.07
Children's Services	228,750.99
Community Employment & Resources	60,005.48
Special Needs	5,290.93
Lake Area Industries	335,730.37
Professional Fees	32,472.00
Contracted Business Services	81,738.83
Repairs and Maintenance	6,961.58
Personnel Services	1,223,432.73
Total Operating Expenses	2,385,255.88

Total Operating Income (Loss)	(859,234.84)
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NONOPERATING REVENUES (EXPENSES)

Property Taxes	1,023,970.57
Interest Income	458.48
MEHTAP Grant	9,983.47
Rent	5,712.00
Total Nonoperating Revenues (Expenses)	1,040,124.52

CHANGE IN NET POSITION	180,889.68
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NET POSITION AT BEGINNING OF YEAR	1,721,648.47
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NET POSITION AT END OF YEAR	\$ 1,902,538.15
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See accompanying notes to the financial statements

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2021

<u>Cash Flows from Operating Activities:</u>	
Receipts from customers and users	\$ 1,539,110.68
Payments to suppliers	(1,101,929.99)
Payments to employees	(1,240,644.54)
Net Cash Provided (Used) by Operating Activities	<u>(803,463.85)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>	
Property taxes	1,006,099.11
Proceeds from rent	5,712.00
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,011,811.11</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(41,770.98)
Proceeds from Capital Lease	3,255.98
Capital Lease Payments	(14,018.32)
Proceeds from grant	9,983.47
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(42,549.85)</u>
<u>Cash Flow from Investing Activities:</u>	
Receipts of interest	458.48
Net Cash Provided (Used) by Investing Activities	<u>458.48</u>
Net Increase (Decrease) in Cash and Cash Equivalents	166,255.89
Cash & Cash Equivalents at Beginning of Year	<u>1,006,623.02</u>
Cash & Cash Equivalents at End of Year	<u>\$ 1,172,878.91</u>
<u>Reconciliation of operating income to net cash provided (used) by operating activities:</u>	
Net Operating Income (Loss)	\$ (859,234.84)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	52,361.32
(Increase) Decrease in:	
TCM Receivable	(1,019.52)
Non Medicaid Receivable	20,684.16
Ancillary Services Receivable	(6,575.00)
Prepaid insurance	(4,036.48)
Deferred Outflows Related to Pensions	4,094.42
Net Pension Asset	(24,997.00)
Increase (Decrease) in:	
Net Pension Liability	(76,396.00)
Accrued Expenses	10,283.09
Deferred Inflows Related to Pensions	81,372.00
Net Cash Provided (Used) by Operating Activities	<u>\$ (803,463.85)</u>

See accompanying notes to the financial statements

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

A. General Statement

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

B. Basis of Accounting

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

C. Cash and Cash Equivalents

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

D. Use of Estimates

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

E. Income Taxes

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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

F. Allowance for Doubtful Accounts

CCDDR receives property tax revenue from residents of Camden County. The County collects its revenue on behalf of CCDDR and remits the collections to them monthly. CCDDR has determined that a portion of that revenue may be uncollectible. The allowance for doubtful accounts for the year ended December 31, 2021 was \$23,706.78. All other program related receivables have been deemed fully collectible at December 31, 2021.

G. Structures, Buildings, and Equipment

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

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

H. Net Position

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

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

Restricted – Consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions of enabling legislation. Restricted net position includes: \$24,997 restricted for net pension; and \$1,218,833 of Senate Bill 40 Tax Collections to be used in accordance with Chapter 205 of the Missouri Revised Statutes.

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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

I. Operating Revenues

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

J. Subsequent Events

CCDDR evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through March 20, 2023, which is the date the financial statements were available to be issued.

NOTE 2 – DEPOSITS:

Custodial Credit Risk – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations that have a market value not less than the principal amount of the deposits. Of the \$1,184,404.85 held at one bank by CCDDR on December 31, 2021, all of the balances were either fully insured by FDIC or collateralized by pledged securities.

NOTE 3 – PROPERTY TAXES:

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

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

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

	<u>2021</u>
Camden County	\$1,760,120,720

The tax levy per \$100 of assessed valuation of taxable tangible property for 2021 was \$0.0576.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 3 – PROPERTY TAXES: (Cont'd)

The ratio of taxes received to taxes assessed (collection rate) for the year ended December 31, 2021 was as follows, categorized by levy dates:

	<u>2021 Levy</u>
Assessed valuation	\$1,760,120,720
Levy per \$100 of assessed valuation	<u>.000576</u>
Current Taxes Assessed	<u>\$1,013,829.54</u>
Collection Rate:	
Total Taxes Received in 2021	\$ 1,023,970.57
Current Taxes Assessed	<u>1,013,829.54</u>
Percentage of Total Collection	<u>101.0%</u>

Collection percentages can vary depending upon timing of collections.

NOTE 4 - RISK MANAGEMENT:

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

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

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 – RETIREMENT PLAN:

Summary of Significant Accounting Policies

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

General Information about the Pension Plan

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

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

2021 Valuation

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

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 – RETIREMENT PLAN: (Cont'd)

Employees covered by benefit terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>19</u>
	<u>25</u>

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

Net pension liability. The employer's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2021.

Actuarial assumptions. The total pension liability in the February 28, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

The actuarial assumptions used in the February 28, 2021 valuation were based on the results of an actuarial experience study for the period March 15, 2015 through February 29, 2020.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 – RETIREMENT PLAN: (Cont'd)

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

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

Discount Rate. The single discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 – RETIREMENT PLAN: (Cont'd)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at 6/30/2020	\$ 581,696	\$ 505,300	\$ 76,396
Changes for the year:			
Service Cost	54,184	-	54,184
Interest	43,737	-	43,737
Difference between expected and actual experience	30,175	-	30,175
Contributions – employer	-	74,163	(74,163)
Contributions – employee	-	-	-
Net Investment income	-	141,870	(141,870)
Change in assumptions	(16,018)	-	(16,018)
Benefit Payments, including refunds	(10,268)	(10,268)	-
Administrative expense	-	(2,467)	2,467
Other changes	-	(95)	95
Net Changes	101,810	203,203	(101,393)
Balances at 6/30/2021	\$ 683,506	\$ 708,503	\$ (24,997)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Total Pension Liability (TPL)	\$795,672	\$683,506	\$ 592,818
Plan Fiduciary Net Pension	708,503	708,503	708,503
Net Pension Liability/(Asset) (NPL)	\$ 87,169	\$(24,997)	\$(115,685)

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 – RETIREMENT PLAN: (Cont'd)

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

For the year ended December 31, 2021 the employer recognized pension expense of \$57,732.34. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 74,260	\$ (732)
Changes in assumptions	2,161	(13,747)
Net difference between projected and actual earning on pension plan investment	-	(68,001)
Employee contributions subsequent to the measurement date	34,483	-
Total	\$ 110,904	\$ (82,480)

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

Year ending December 31:	Net Deferred Outflows of Resources
2022	\$ (3,175)
2023	(702)
2024	(3,622)
2025	(10,124)
2026	7,306
Thereafter	4,258
Total	\$ (6,059)

NOTE 6 – TAX ABATEMENTS:

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

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 6 – TAX ABATEMENTS: (Cont'd.)

In general, once approved, the City of Osage Beach enters into a development contract with the developer covering the development project, including property tax abatements. There are no provisions for recapture since the taxes abated are for property development and used to fund project and service debt. As of December 31, 2021, tax abatements for the District consisted of the following:

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

Camden County
\$ 3,118.11

NOTE 7 - STRUCTURES, BUILDINGS, AND EQUIPMENT:

Structures, buildings, equipment, and accumulated depreciation by major class are as follows at December 31, 2021:

	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 61,399.50	\$ -	\$ -	\$ 61,399.50
Total capital assets, not being depreciated	<u>61,399.50</u>	<u>-</u>	<u>-</u>	<u>61,399.50</u>
Capital assets being depreciated:				
Buildings	873,567.14	19,875.00	-	893,442.14
Furniture and equipment	113,799.65	21,895.98	-	135,695.63
Vehicles	6,740.00	-	-	6,740.00
Total capital assets, being depreciated	<u>994,106.79</u>	<u>41,770.98</u>	<u>-</u>	<u>1,035,877.77</u>
Less accumulated depreciation for:				
Buildings	(278,454.14)	(30,762.28)	-	(309,216.42)
Furniture and equipment	(57,392.21)	(21,599.04)	-	(78,991.25)
Vehicles	(6,740.00)	-	-	(6,740.00)
Total accumulated depreciation	<u>(342,586.35)</u>	<u>(52,361.32)</u>	<u>-</u>	<u>(394,947.67)</u>
Total capital assets being depreciated, net	<u>651,520.44</u>	<u>(10,590.34)</u>	<u>-</u>	<u>640,930.10</u>
Capital assets, net	<u>\$ 712,919.94</u>	<u>\$ (10,590.34)</u>	<u>\$ -</u>	<u>\$ 702,329.60</u>

Total depreciation expense for the year ended December 31, 2021 was \$52,361.32.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 8: CAPITAL LEASES:

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

The following is an analysis of assets leased under capital leases as of December 31, 2021:

Computers and Equipment	\$ 73,433.56
Assets leased under capital leases before depreciation	73,433.56
Less accumulated depreciation	(35,080.20)
Net assets leased under capital leases	\$ 38,353.36

For the year ended December 31, 2021, depreciation expense related to assets leased under capital leases totaled \$15,342.99.

The following is a schedule of future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2021:

Fiscal Year Ending December 31,	
2022	\$ 20,363.04
2023	20,363.04
2024	10,137.63
Total minimum lease payments	50,863.71
Less amount representing interest	(7,242.08)
Present value of future minimum lease payments	\$ 43,621.63

The following is a summary of long-term debt activity of the primary government for the year ended December 31, 2021:

	Beginning Balances	Additions	Deletions	Ending Balance	Due Within One Year
Capital Lease Obligations	\$ 54,383.97	\$ 3,255.98	\$ 14,018.32	\$ 43,621.63	\$ 15,878.06
Long-Term Liabilities	\$ 54,383.97	\$ 3,255.98	\$ 14,018.32	\$ 43,621.63	\$ 15,878.06

REQUIRED
SUPPLEMENTARY
INFORMATION

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES

Camdenton, Missouri

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

For the Year Ended December 31, 2021

	2021	2020	2019	2018	2017	2016	2015
A. Total Pension Liability							
1. Service Cost	\$ 54,184	\$ 49,115	\$ 42,617	\$ 41,180	\$ 35,211	\$ 31,053	\$ 26,765
2. Interest on Total Pension Liability	43,737	35,460	28,930	24,578	19,356	15,332	11,123
3. Changes of Benefit Terms	-	-	-	-	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	30,175	39,236	23,956	(641)	19,112	(2,175)	19,802
5. Changes in Assumptions	(16,018)	-	-	-	-	10,789	-
6. Benefit payments, including refunds of employee contributions	(10,268)	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
7. Net Change in total pension liability	101,810	109,886	91,968	57,154	72,356	53,247	55,956
8. Total pension liability - beginning	581,696	471,810	379,842	322,688	250,332	197,085	141,129
9. Total pension liability - ending	\$ 683,506	\$ 581,696	\$ 471,810	\$ 379,842	\$ 322,688	\$ 250,332	\$ 197,085
B. Plan Fiduciary Net Position							
1. Contributions - employer	\$ 74,163	\$ 66,677	\$ 54,490	\$ 48,941	\$ 47,106	\$ 34,888	\$ 32,891
2. Contributions - employee	-	-	-	-	-	-	-
3. Net Investment Income	141,870	7,268	25,143	38,162	28,798	171	3,367
4. Benefit payments, including refunds of employer contributions	(10,268)	(13,925)	(3,535)	(7,963)	(1,323)	(1,752)	(1,734)
5. Pension Plan Administrative Expense	(2,467)	(2,959)	(2,659)	(1,452)	(1,602)	(1,431)	(1,305)
6. Other (Net Transfer)	(95)	4,603	(968)	(7,170)	(1,138)	(1,203)	7,580
7. Net Change in plan fiduciary net position	\$ 203,203	\$ 61,664	72,471	70,518	71,841	30,673	40,799
8. Plan fiduciary net position - beginning	505,300	443,636	371,165	300,647	228,806	198,133	157,334
9. Plan fiduciary net position - ending	\$ 708,503	\$ 505,300	\$ 443,636	\$ 371,165	\$ 300,647	\$ 228,806	\$ 198,133
C. Net pension liability / (asset)	(24,997)	76,396	28,174	8,677	22,041	21,526	(1,048)
D. Plan fiduciary net position as a percentage of the total pension liability	103.66%	86.87%	94.03%	97.72%	93.17%	91.40%	100.53%
E. Covered - employee payroll	\$ 864,353	\$ 753,821	\$ 689,999	\$ 587,402	\$ 646,825	\$ 512,552	\$ 477,451
F. Net pension liability as a percentage of covered employee payroll	(2.89)%	10.13%	4.08%	1.48%	3.41%	4.20%	-0.22%

*Ultimately 10 Fiscal Years will be displayed.

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

SCHEDULE OF CONTRIBUTIONS
For the Year Ended December 31, 2021

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution As Percentage
2012	\$ 12,798.33	\$ 12,798.36	\$ (0.03)	\$ 154,197.28	8.30%
2013	22,280.06	22,280.03	0.03	285,642.33	7.80%
2014	32,928.34	32,928.24	0.10	457,337.46	7.20%
2015	33,255.02	33,255.26	(0.24)	481,956.26	6.90%
2016	39,150.57	39,150.69	(0.12)	567,401.14	6.90%
2017	50,209.92	50,209.97	(0.05)	687,807.72	7.30%
2018	48,951.63	48,951.48	0.15	627,584.81	7.80%
2019	61,199.36	61,199.47	(0.11)	755,546.84	8.10%
2020	69,941.40	69,941.59	(0.19)	832,635.28	8.40%
2021	73,658.79	73,659.03	(0.24)	846,653.97	8.70%

CAMDEN COUNTY DEVELOPMENTAL DISABILITY RESOURCES
Camdenton, Missouri

NOTES TO SCHEDULE OF CONTRIBUTIONS
For the Year Ended December 31, 2021

Valuation Date:	February 28, 2021
Notes:	The roll-forward of total pension liability from February 28, 2021 to June 30, 2021 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 9 to 6 years
Asset Valuation Method	5-Year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increases	2.75% to 6.75% including wage inflation
Investment Rate of Return	7.00%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	<p>The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retirement Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.</p> <p>Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.</p>
Other Information:	None

SUPPLEMENTARY
INFORMATION

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

**STATEMENT OF REVENUES AND EXPENSES
BY PROGRAM**

For the Year Ended December 31, 2021

	<u>SB40 TAX</u>	<u>SERVICES</u>	<u>TOTAL</u>
OPERATING REVENUES			
Charges for Services	\$ -	\$ 1,525,763.04	\$ 1,525,763.04
Miscellaneous	-	258.00	258.00
Total Operating Revenues	<u>-</u>	<u>1,526,021.04</u>	<u>1,526,021.04</u>
OPERATING EXPENSES			
Administrative Expenses:			
Public Meetings	-	1,289.65	1,289.65
Office Expenses	-	29,325.28	29,325.28
Dues	-	9,325.36	9,325.36
Training	-	2,649.99	2,649.99
Miscellaneous	-	961.24	961.24
Utilities	-	8,579.83	8,579.83
Insurance	-	20,127.88	20,127.88
Depreciation	-	52,361.32	52,361.32
Partnership for Hope	36,399.19	-	36,399.19
CCDDR Services	186,128.16	-	186,128.16
Housing Programs	63,725.07	-	63,725.07
Children's Services	228,750.99	-	228,750.99
Community Employment & Resources	60,005.48	-	60,005.48
Special Needs	5,290.93	-	5,290.93
Lake Area Industries	335,730.37	-	335,730.37
Professional Fees	-	32,472.00	32,472.00
Contracted Business Services	-	81,738.83	81,738.83
Repairs and Maintenance	-	6,961.58	6,961.58
Personnel Services	-	1,223,432.73	1,223,432.73
Total Operating Expenses	<u>916,030.19</u>	<u>1,469,225.69</u>	<u>2,385,255.88</u>
Net Operating Income (Loss)	(916,030.19)	56,795.35	(859,234.84)
NONOPERATING REVENUES (EXPENSES)			
Property Taxes	1,023,970.57	-	1,023,970.57
Interest Income	342.10	116.38	458.48
MEHTAP Grant	9,983.47	-	9,983.47
Rent	-	5,712.00	5,712.00
Total Nonoperating Revenues (Expenses)	<u>1,034,296.14</u>	<u>5,828.38</u>	<u>1,040,124.52</u>
CHANGE IN NET POSITION	<u>\$ 118,265.95</u>	<u>\$ 62,623.73</u>	<u>\$ 180,889.68</u>

IWYP February 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:

24 I Wonder Y Preschoolers

28 WAVE After-School Care (Elementary Age)

35 CamUMC J-Force (Youth- Elementary Age)

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

Currently, one participant qualifies for CCDDR assistance for one-on-one care. This child received approximately 2.31 hours per day during the month of March (avg attendance was 3.0 days per week).

Upcoming events include:

04/05/2023: Preschoolers, Afterschoolers and Youth members will celebrate Easter with a party

04/07/2023-04/10/2023: All Programs will close for Easter Break

04/08/2023: CamUMC will host a community Easter celebration including an Egg Hunt and activities for children from 11 am until 1 pm.

Youth and J Force meetings are held every Wednesday from 3:30 pm - 8:00 pm

Preschool and After-School care is offered every Monday - Friday (Holidays excluded)

CamUMC I Wonder Y Preschool
Cash Flow Statement: February 2023

Inflow:	YTD Jan-Feb 2023	
Tuitions:	\$ 10681.95	\$ 14582.93
Donations:	\$ 400.00	\$ 700.00
DSS:	\$ 1408.75	\$ 3069.35
CCDDR:	\$ 582.41	\$ 1239.40
CACFP:	\$ 931.90	\$ 1724.11
Total Income:	\$ 14005.01	\$ 24255.79
Outflow:		
Staff Expenses:	\$ 6921.65	\$ 5214.35
Food:	\$ 1103.27	\$ 2542.69
Supplies:	\$ 883.36	\$ 1293.94
Misc Expenses: (printer, shared utilities)	\$ 350.00	\$ 700.00
Total Expenses:	\$ 9258.28	\$ 16672.63
Total cash in =	\$ 14005.01	\$ 24255.79
Total cash out =	\$ 9258.28	\$ 16672.63
Total profit =	\$ 4746.73	\$ 7583.16
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

CLC February Reports



**SB40/CCDDR Funding Request
for
March 2023**

Utilizing February 2023 Records

CHILDREN'S LEARNING CENTER

Statement of Activity

January - February, 2023

	First Steps	Step Ahead	TOTAL
Revenue			
40000 INCOME			0.00
41000 Contributions & Grants			0.00
41100 CACFP		3,292.05	3,292.05
41200 Camden County SB40	1,336.14	13,032.42	14,368.56
41700 Child Care Relief Expansion		53,456.65	53,456.65
Total 41000 Contributions & Grants	\$ 1,336.14	\$ 69,781.12	\$ 71,117.26
42000 Program Services			0.00
42100 First Steps			0.00
42130 Natural Environment Mileage	295.46		295.46
42150 Physical Therapy			0.00
Total 42150 Physical Therapy	\$ 725.00	\$ 0.00	\$ 725.00
42170 Speech/Language Therapy			0.00
Total 42170 Speech/Language Therapy	\$ 2,061.25	\$ 0.00	\$ 2,061.25
Total 42100 First Steps	\$ 3,081.71	\$ 0.00	\$ 3,081.71
Total 42000 Program Services	\$ 3,081.71	\$ 0.00	\$ 3,081.71
43000 Tuition			0.00
43100 Dining			0.00
43120 Lunch		125.00	125.00
43130 Snack		25.00	25.00
Total 43100 Dining	\$ 0.00	\$ 150.00	\$ 150.00
43500 Tuition		3,245.00	3,245.00
43505 Subsidy Tuition		2,398.72	2,398.72
Total 43500 Tuition	\$ 0.00	\$ 5,643.72	\$ 5,643.72
Total 43000 Tuition	\$ 0.00	\$ 5,793.72	\$ 5,793.72
45000 Other Revenue			0.00
45200 Fundraising Income			0.00
45280 Pizza For A Purpose		1,440.52	1,440.52
Total 45200 Fundraising Income	\$ 0.00	\$ 1,440.52	\$ 1,440.52
45300 Donation Income			0.00
45310 Donations		1,115.32	1,115.32
45312 Community Rewards		202.96	202.96
45315 Bear Market		75.00	75.00
45353 Alley Cats - Santas Little Helpers		3,245.00	3,245.00
Total 45310 Donations	\$ 0.00	\$ 4,638.28	\$ 4,638.28
Total 45300 Donation Income	\$ 0.00	\$ 4,638.28	\$ 4,638.28
Total 45000 Other Revenue	\$ 0.00	\$ 6,078.80	\$ 6,078.80
Total 40000 INCOME	\$ 4,417.85	\$ 81,653.64	\$ 86,071.49
Total Revenue	\$ 4,417.85	\$ 81,653.64	\$ 86,071.49
Gross Profit	\$ 4,417.85	\$ 81,653.64	\$ 86,071.49
Expenditures			
50000 EXPENDITURES			0.00
51000 Payroll Expenditures			0.00
51100 Employee Salaries			0.00
Total 51100 Employee Salaries	\$ 0.00	\$ 25,469.49	\$ 25,469.49
51400 Employee Retirement			0.00
51440 Executive Director		270.00	270.00
Total 51400 Employee Retirement	\$ 0.00	\$ 270.00	\$ 270.00
51500 Employee Taxes			0.00
Total 51500 Employee Taxes	\$ 0.00	\$ 2,127.72	\$ 2,127.72
51900 Workermans Comp Insurance		2,411.00	2,411.00
Total 51000 Payroll Expenditures	\$ 0.00	\$ 30,278.21	\$ 30,278.21
52000 Advertising/Promotional	101.94	80.00	181.94

53000 Equipment		21.98		21.98
54000 Fundraising/Grants		742.75		742.75
54100 Child Care Relief Expansion		50.81		50.81
54700 Pizza For A Purpose		866.66		866.66
Total 54000 Fundraising/Grants	\$	0.00	\$	1,660.22
55000 Insurance				0.00
55200 Commercial General Liability		3,351.00		3,351.00
55500 Hired & Non-Owned Auto		52.00		52.00
55700 Crime Policy		558.00		558.00
Total 55000 Insurance	\$	0.00	\$	3,961.00
56000 Office Expenditures				0.00
56100 Copy Machine		964.34		964.34
56300 Office Supplies		105.68		105.68
56400 Postage & Delivery		15.12		60.48
Total 56000 Office Expenditures	\$	15.12	\$	1,130.50
57000 Office/General Administrative Expenditures				0.00
57160 QuickBooks Payments Fees		646.77		646.77
57200 Bank Charges		19.90		19.90
57400 Child Management Software		70.00		70.00
57700 Membership/Association Dues		110.00		110.00
Total 57000 Office/General Administrative Expenditures	\$	0.00	\$	846.67
58000 Operating Supplies				0.00
58100 Classroom Consumables		10.20		10.20
58200 Dining		2,611.26		2,611.26
58400 Sanitizing		136.88		136.88
Total 58000 Operating Supplies	\$	0.00	\$	2,758.34
59000 Program Service Fees				0.00
59100 First Steps				0.00
59130 Natural Environment Mileage		969.27		969.27
59150 Physical Therapy				0.00
Total 59150 Physical Therapy	\$	1,962.12	\$	0.00
59170 Speech/Language Therapy				0.00
Total 59170 Speech/Language Therapy	\$	3,388.08	\$	0.00
Total 59100 First Steps	\$	6,319.47	\$	0.00
Total 59000 Program Service Fees	\$	6,319.47	\$	0.00
62000 Safety & Security		144.00		633.84
63000 Utilities				0.00
63100 Electric				1,439.03
63200 Internet		25.98		103.98
63300 Telephone		45.98		183.96
63400 Trash Service				119.73
63500 Water Softener				43.90
Total 63000 Utilities	\$	71.96	\$	1,890.60
Total 50000 EXPENDITURES	\$	6,652.49	\$	43,261.36
Payroll Expenses				0.00
Company Contributions				0.00
Retirement		135.00		135.00
Total Company Contributions	\$	0.00	\$	135.00
Total Payroll Expenses	\$	0.00	\$	135.00
Total Expenditures	\$	6,652.49	\$	43,396.36
Net Operating Revenue	-\$	2,234.64	\$	38,257.28
Net Revenue	-\$	2,234.64	\$	36,022.64

CHILDREN'S LEARNING CENTER
Statement of Activity
February 2023

	First Steps	Step Ahead	TOTAL
Revenue			
40000 INCOME			0.00
41000 Contributions & Grants			0.00
41100 CACFP		1,203.50	1,203.50
41200 Camden County SB40	1,336.14	13,032.42	14,368.56
41700 Child Care Relief Expansion		20,145.24	20,145.24
Total 41000 Contributions & Grants	\$ 1,336.14	\$ 34,381.16	\$ 35,717.30
42000 Program Services			0.00
42100 First Steps			0.00
42130 Natural Environment Mileage	177.76		177.76
42150 Physical Therapy			0.00
Total 42150 Physical Therapy	\$ 25.00	\$ 0.00	\$ 25.00
42170 Speech/Language Therapy			0.00
Total 42170 Speech/Language Therapy	\$ 977.50	\$ 0.00	\$ 977.50
Total 42100 First Steps	\$ 1,180.26	\$ 0.00	\$ 1,180.26
Total 42000 Program Services	\$ 1,180.26	\$ 0.00	\$ 1,180.26
43000 Tuition			0.00
43100 Dining			0.00
43120 Lunch		75.00	75.00
43130 Snack		15.00	15.00
Total 43100 Dining	\$ 0.00	\$ 90.00	\$ 90.00
43500 Tuition		1,890.00	1,890.00
43505 Subsidy Tuition		1,064.72	1,064.72
Total 43500 Tuition	\$ 0.00	\$ 2,954.72	\$ 2,954.72
Total 43000 Tuition	\$ 0.00	\$ 3,044.72	\$ 3,044.72
45000 Other Revenue			0.00
45200 Fundraising Income			0.00
45280 Pizza For A Purpose		1,411.72	1,411.72
Total 45200 Fundraising Income	\$ 0.00	\$ 1,411.72	\$ 1,411.72
45300 Donation Income			0.00
45310 Donations		990.32	990.32
45353 Alley Cats - Santas Little Helpers		3,245.00	3,245.00
Total 45310 Donations	\$ 0.00	\$ 4,235.32	\$ 4,235.32
Total 45300 Donation Income	\$ 0.00	\$ 4,235.32	\$ 4,235.32
Total 45000 Other Revenue	\$ 0.00	\$ 5,647.04	\$ 5,647.04
Total 40000 INCOME	\$ 2,516.40	\$ 43,072.92	\$ 45,589.32
Total Revenue	\$ 2,516.40	\$ 43,072.92	\$ 45,589.32
Gross Profit	\$ 2,516.40	\$ 43,072.92	\$ 45,589.32
Expenditures			
50000 EXPENDITURES			0.00
51000 Payroll Expenditures			0.00
51100 Employee Salaries			0.00
Total 51100 Employee Salaries	\$ 0.00	\$ 18,205.37	\$ 18,205.37
51400 Employee Retirement			0.00
Total 51400 Employee Retirement	\$ 0.00	\$ 180.00	\$ 180.00
51500 Employee Taxes			0.00
Total 51500 Employee Taxes	\$ 0.00	\$ 1,520.87	\$ 1,520.87

Total 51000 Payroll Expenditures	\$	0.00	\$	19,906.24	\$	19,906.24
52000 Advertising/Promotional				80.00		80.00
53000 Equipment				21.98		21.98
54000 Fundraising/Grants				742.75		742.75
54700 Pizza For A Purpose				445.66		445.66
Total 54000 Fundraising/Grants	\$	0.00	\$	1,188.41	\$	1,188.41
55000 Insurance						0.00
55200 Commercial General Liability				3,351.00		3,351.00
55500 Hired & Non-Owned Auto				52.00		52.00
Total 55000 Insurance	\$	0.00	\$	3,403.00	\$	3,403.00
56000 Office Expenditures						0.00
56100 Copy Machine				313.68		313.68
56300 Office Supplies				27.06		27.06
Total 56000 Office Expenditures	\$	0.00	\$	340.74	\$	340.74
57000 Office/General Administrative Expenditures						0.00
57160 QuickBooks Payments Fees				241.22		241.22
57200 Bank Charges				9.95		9.95
57400 Child Management Software				35.00		35.00
57700 Membership/Association Dues				110.00		110.00
Total 57000 Office/General Administrative Expenditures	\$	0.00	\$	396.17	\$	396.17
58000 Operating Supplies						0.00
58200 Dining				1,277.43		1,277.43
Total 58000 Operating Supplies	\$	0.00	\$	1,277.43	\$	1,277.43
59000 Program Service Fees						0.00
59100 First Steps						0.00
59130 Natural Environment Mileage		590.10				590.10
59150 Physical Therapy						0.00
Total 59150 Physical Therapy	\$	1,228.12	\$	0.00	\$	1,228.12
59170 Speech/Language Therapy						0.00
Total 59170 Speech/Language Therapy	\$	2,045.62	\$	0.00	\$	2,045.62
Total 59100 First Steps	\$	3,863.84	\$	0.00	\$	3,863.84
Total 59000 Program Service Fees	\$	3,863.84	\$	0.00	\$	3,863.84
62000 Safety & Security		144.00		604.84		748.84
63000 Utilities						0.00
63100 Electric				476.52		476.52
63400 Trash Service				39.91		39.91
Total 63000 Utilities	\$	0.00	\$	516.43	\$	516.43
Total 50000 EXPENDITURES	\$	4,007.84	\$	27,735.24	\$	31,743.08
Payroll Expenses						0.00
Company Contributions						0.00
Retirement				90.00		90.00
Total Company Contributions	\$	0.00	\$	90.00	\$	90.00
Total Payroll Expenses	\$	0.00	\$	90.00	\$	90.00
Total Expenditures	\$	4,007.84	\$	27,825.24	\$	31,833.08
Net Operating Revenue	-\$	1,491.44	\$	15,247.68	\$	13,756.24
Net Revenue	-\$	1,491.44	\$	15,247.68	\$	13,756.24

CHILDREN'S LEARNING CENTER
Statement of Cash Flows
January - February, 2023

	First Steps	Step Ahead	Not Specified	TOTAL
OPERATING ACTIVITIES				
Net Revenue	-2,234.64	38,257.28	-0.01	36,022.63
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				0.00
Accounts Receivable (A/R)			270.00	270.00
Accounts Payable (A/P)			4,420.47	4,420.47
21000 CBOLO MasterCard -8027		-11,010.96	2,810.24	-8,200.72
21200 Kroger-DS1634 CLC		-3,529.57	2,664.01	-865.56
22300 Payroll Liabilities: Federal Taxes (941/944)			-1,711.55	-1,711.55
22400 Payroll Liabilities: MO Income Tax			-335.00	-335.00
22500 Payroll Liabilities: MO Unemployment Tax			33.72	33.72
Direct Deposit Payable			0.00	0.00
Payroll Liabilities: Ascensus			270.00	270.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	\$ 0.00	-\$ 14,540.53	\$ 8,421.89	-\$ 6,118.64
Net cash provided by operating activities	-\$ 2,234.64	\$ 23,716.75	\$ 8,421.88	\$ 29,903.99
Net cash increase for period	-\$ 2,234.64	\$ 23,716.75	\$ 8,421.88	\$ 29,903.99
Cash at beginning of period		1,328.85	68,358.12	69,686.97
Cash at end of period	-\$ 2,234.64	\$ 25,045.60	\$ 76,780.00	\$ 99,590.96

CHILDREN'S LEARNING CENTER
Statement of Financial Position
As of February 28, 2023

	Jan - Feb, 2023
ASSETS	
Current Assets	
Bank Accounts	
11000 CBOLO Checking	99,590.96
Total Bank Accounts	\$ 99,590.96
Accounts Receivable	
Accounts Receivable (A/R)	330.00
Total Accounts Receivable	\$ 330.00
Other Current Assets	
14000 Undeposited Funds	0.00
Cash Advance	700.00
Payroll Corrections	-464.47
Prepaid Expenses	7,971.74
Repayment	
Cash Advance Repayment	-1,000.00
Total Repayment	-\$ 1,000.00
Total Other Current Assets	\$ 7,207.27
Total Current Assets	\$ 107,128.23
TOTAL ASSETS	\$ 107,128.23
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	4,444.47
Total Accounts Payable	\$ 4,444.47
Credit Cards	
21000 CBOLO MasterCard -8027	388.16
21200 Kroger-DS1634 CLC	0.00
Total Credit Cards	\$ 388.16
Other Current Liabilities	
22000 Payroll Liabilities	
22100 Anthem	2,191.63
22200 Childcare Tuition	3,141.44
22300 Federal Taxes (941/944)	-8,242.58
22400 MO Income Tax	-2,742.48
22500 MO Unemployment Tax	-844.97
22600 Primevest Financial	448.19
Aflac	8,859.15
Alieria	9,354.60
Ascensus	13,755.00
Globe Life - After Tax	147.81
Globe Life - After Tax Life Insurance Children	157.08
Globe Life Accidental Insurance - Pre-Tax Insurance	903.09
Globe Life After Tax	113.52
Health Care (United HealthCare)	821.87
US Department of Education	1,115.65
Total 22000 Payroll Liabilities	\$ 29,179.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$ 29,179.00
Total Current Liabilities	\$ 34,011.63
Total Liabilities	\$ 34,011.63
Equity	
30000 Opening Balance Equity	13,816.12
Retained Earnings	23,277.85
Net Revenue	36,022.63
Total Equity	\$ 73,116.60
TOTAL LIABILITIES AND EQUITY	\$ 107,128.23

CHILDREN'S LEARNING CENTER
Accounts Receivable YTD by Class
January - February, 2023

<u>Date</u>	<u>Transaction Type</u>	<u>Num</u>	<u>Name</u>	<u>Department</u>	<u>Class</u>	<u>Memo/Description</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
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This report contains no data.

CHILDREN'S LEARNING CENTER
AGENCY UPDATE/PROGRESS REPORT
February 2023/March 2023

○ **CHILD COUNT/ATTENDANCE**

The Step Ahead program served 27 children in February. 10 one on ones (1 full time and 9 with varying part time schedules) and 9 day habilitation children with varying schedules.

25 out of 31 children enrolled currently have special needs or developmental delays.

○ **COMMUNITY EVENTS**

Attending:

- The Lake of the Ozarks Convention and Visitor's Bureau Annual Dinner is Wednesday March 15th at 5pm. CLC will be a grant recipient from the Community Foundation of the Lake.

Current / Upcoming:

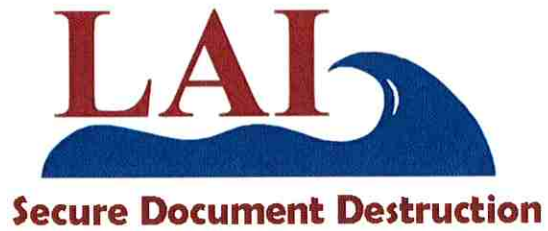
○ **GENERAL PROGRAM NEWS**

- CLC is still looking for new providers (SLP, OT, PT, SI) to join our First Steps Agency.
- CLC passed our most recent visit from licensing in March.

○ **GRANTS/FUNDRAISERS**

- Pizza for a Purpose was Friday, March 10th. It was a packed event with many families and community supporters.
- Applying for several grants at the moment.

LAI February Reports



Monthly Financial Reports

Lake Area Industries, Inc.

FEBRUARY 28, 2023

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

	2/28/2023	2/28/2022
ASSETS		
Current Assets		
Total Bank Accounts	553,872	773,790
Total Accounts Receivable	49,914	34,865
Other Current Assets		
Certificates of Deposit	454,874	203,609
Community Foundation of the Ozarks Agency Partner Account	1,657	1,630
GIFTED GARDEN CASH	500	500
INVENTORY	12,017	14,223
PETTY CASH	150	150
Total Other Current Assets	469,198	220,112
Total Current Assets	1,072,984	1,028,767
Fixed Assets		
ACCUMULATED DEPRECIATION	(789,641)	(789,641)
AUTO AND TRUCK	136,714	136,714
BUILDING	399,872	399,872
FURN & FIX ORIGINAL VALUE	19,284	19,284
GH RETAIL STORE	16,505	16,505
GREENHOUSE EQUIPMENT	3,769	2,870
LAND	33,324	33,324
LAND IMPROVEMENT	119,202	119,202
MACHINERY & EQUIPMENT	226,548	226,548
OFFICE EQUIPMENT	5,173	5,173
Sewer Equipment	19,354	19,354
SHREDDING EQUIPMENT	45,572	45,572
Total Fixed Assets	235,675	234,775
Other Assets		
CURRENT CAPITAL IMPROVEMENT	132,558	0
UTILITY DEPOSITS	554	554
Total Other Assets	133,112	554
TOTAL ASSETS	1,441,771	1,264,096
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Total Accounts Payable	4,162	4,623
Total Credit Cards	1,329	1,350
Other Current Liabilities		
ACCRUED WAGES	15,972	7,833
AFLAC DEDUCTIONS PAYABLE	163	164
Gift Certificate Payable	25	69
Missouri Department of Revenue Payable	78	0
Trellis sales	0	110
Total Other Current Liabilities	16,238	8,175
Total Current Liabilities	21,729	14,148
Total Liabilities	21,729	14,148
Equity		
Opening Balance Equity	0	0
Unrestricted Net Assets	1,360,581	1,245,680
Net Income	59,462	4,269
Total Equity	1,420,043	1,249,949
TOTAL LIABILITIES AND EQUITY	1,441,771	1,264,096

Lake Area Industries, Inc.
Profit and Loss

	Feb 2023	YTD
Income		
CONTRACT PACKAGING	19,760	40,196
DOCUMENT SHREDDING	2,174	4,310
FOAM RECYCLING	2,803	3,458
OFF-SITE WORK	3,204	6,046
Total Income	27,941	54,009
Cost of Goods Sold		
CONTRACT LABOR	1,199	1,199
Cost of Goods Sold	1,369	2,705
WAGES-EMPLOYEES	19,203	38,332
Total Cost of Goods Sold	21,772	42,237
Gross Profit	6,169	11,773
Expenses		
ALL OTHER EXPENSES	1,608	2,980
Bus Fare	387	387
EQUIP. PURCHASES & MAINTENANCE	4,015	8,116
INSURANCE	1,893	3,786
NON MANUFACTURING SUPPLIES	148	238
PAYROLL	19,000	38,362
PAYROLL EXP & BENEFITS	8,119	16,272
PROFESSIONAL SERVICES	1,336	2,683
UTILITIES	2,422	4,445
Total Expenses	38,929	77,269
Net Operating Income	(32,760)	(65,496)
Other Income		
INTEREST INCOME	280	800
MISCELLANEOUS INCOME	8	58
OTHER CONTRIBUTIONS	430	568
SB-40 REVENUE	68,031	81,509
STATE AID	19,821	42,024
Total Other Income	88,570	124,958
Other Expenses		
ALLOCATION NON OPERATING EXPENSES	0	0
Total Other Expenses	0	0
Net Other Income	88,570	124,958
Net Income	55,810	59,462

Lake Area Industries, Inc. Budget vs. Actuals

	Feb 2023			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Income						
CONTRACT PACKAGING	19,760	15,251	4,509	40,196	30,501	9,695
DOCUMENT SHREDDING	2,174	5,083	(2,909)	4,310	10,167	(5,857)
FOAM RECYCLING	2,803		2,803	3,458	0	3,458
GREENHOUSE SALES		0	0	0	0	0
OFF-SITE WORK	3,204	10,290	(7,086)	6,046	20,580	(14,534)
Total Income	27,941	30,624	(2,683)	54,009	61,248	(7,239)
Cost of Goods Sold						
CONTRACT LABOR	1,199		1,199	1,199	0	1,199
Cost of Goods Sold	1,369	958	411	2,705	1,917	789
GG PLANTS & SUPPLIES		0	0	0	0	0
SHIPPING AND DELIVERY		0	0	0	0	0
WAGES - TEMPORARY WORKERS		0	0	0	0	0
WAGES-EMPLOYEES	19,203	24,059	(4,856)	38,332	48,119	(9,786)
Total Cost of Goods Sold	21,772	25,018	(3,246)	42,237	50,035	(7,798)
Gross Profit	6,169	5,606	563	11,773	11,213	560
Expenses						
ACCTG. & AUDIT FEES		0	0	0	0	0
ALL OTHER EXPENSES	1,608	1,378	229	2,980	2,651	329
Bus Fare	387	208	179	387	417	(30)
EQUIP. PURCHASES & MAINTENANCE	4,015	4,808	(792)	8,116	9,705	(1,589)
INSURANCE	1,893	2,185	(292)	3,786	4,370	(583)
NON MANUFACTURING SUPPLIES	148	193	(45)	238	351	(113)
PAYROLL	19,000	22,656	(3,656)	38,362	45,312	(6,950)
PAYROLL EXP & BENEFITS	8,119	9,563	(1,444)	16,272	19,126	(2,854)
PROFESSIONAL SERVICES	1,336	1,615	(279)	2,683	3,230	(547)
UTILITIES	2,422	2,120	302	4,445	4,274	172
Total Expenses	38,929	44,725	(5,797)	77,269	89,435	(12,166)
Net Operating Income	(32,760)	(39,119)	6,359	(65,496)	(78,222)	12,726
Other Income						
INTEREST INCOME	280	254	26	800	591	208
MISCELLANEOUS INCOME	8		8	58	0	58
OTHER CONTRIBUTIONS	430		430	568	0	568
SB-40 REVENUE	68,031	16,678	51,353	81,509	33,356	48,153
STATE AID	19,821	22,563	(2,743)	42,024	45,127	(3,103)
Total Other Income	88,570	39,496	49,074	124,958	79,075	45,883
Other Expenses						
ALLOCATION NON OPERATING EXPENSES	0	0	0	0	0	0
Total Other Expenses	0	0	0	0	0	0
Net Other Income	88,570	39,496	49,074	124,958	79,075	45,883
Net Income	55,810	376	55,433	59,462	853	58,609

Lake Area Industries, Inc.
Statement of Cash Flows
YTD

	Total
OPERATING ACTIVITIES	
Net Income	59,462
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	9,556
Certificates of Deposit:Certificate of Deposit 11 mo mat 1/8/24 4.25%	(250,000)
Certificates of Deposit:Certificate of Deposit 12 mo mat 1/7/21- 1.35%	(32)
Certificates of Deposit:Certificate of Deposit 12 mo mat 10/22/20- .65%	(212)
INVENTORY:RAW MATERIAL INVENTORY	2,069
Accounts Payable	(1,342)
CBOLO CC - 5044 Natalie	(1,906)
CBOLO CC - 9051 Lillie	187
Sam's Club Mastercard- 2148	(195)
AFLAC DEDUCTIONS PAYABLE	(0)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(241,876)
Net cash provided by operating activities	(182,414)
INVESTING ACTIVITIES	
GREENHOUSE EQUIPMENT	(899)
CURRENT CAPITAL IMPROVEMENT	(111,337)
Net cash provided by investing activities	(112,236)
Net cash increase for period	(294,651)
Cash at beginning of period	848,523
Cash at end of period	553,872

Lake Area Industries, Inc.
Statement of Cash Flows
February 2023

	Total
OPERATING ACTIVITIES	
Net Income	55,810
Adjustments to reconcile Net Income to Net Cash provided by operations:	
ACCOUNTS RECEIVABLE	(315)
Certificates of Deposit: Certificate of Deposit 11 mo mat 1/8/24 4.25%	(250,000)
INVENTORY: RAW MATERIAL INVENTORY	733
Accounts Payable	(838)
CBOLO CC - 5044 Natalie	(582)
CBOLO CC - 9051 Lillie	209
Sam's Club Mastercard- 2148	(81)
AFLAC DEDUCTIONS PAYABLE	(0)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(250,874)
Net cash provided by operating activities	(195,065)
INVESTING ACTIVITIES	
GREENHOUSE EQUIPMENT	(899)
CURRENT CAPITAL IMPROVEMENT	(51,623)
Net cash provided by investing activities	(52,522)
Net cash increase for period	(247,587)
Cash at beginning of period	801,459
Cash at end of period	553,872

Lake Area Industries, Inc.
A/P Aging Summary
As of February 28, 2023

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 2,199	\$ 1,963	\$ 0	\$ 0	\$ 0	\$ 4,162

Lake Area Industries, Inc.
A/R Aging Summary
As of February 28, 2023

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
TOTAL	\$ 43,156	\$ 5,437	\$ 759	\$ 587	-\$ 25	\$ 49,914

Support Coordination Report

February 2023

Client Caseloads

- Number of Caseloads as of February 28th, 2023: 317
- Budgeted Number of Caseloads: 310
- Pending Number of New Intakes: 9
- Medicaid Eligibility: 88.04%

Caseload Counts

Emily Breckenridge – 34

Daniel Burrows – 37

Elizabeth Chambers – 40

Stephanie Enoch – 36

Ryan Johnson – 40

Jennifer Lyon – 29

Christina Mitchell - 36

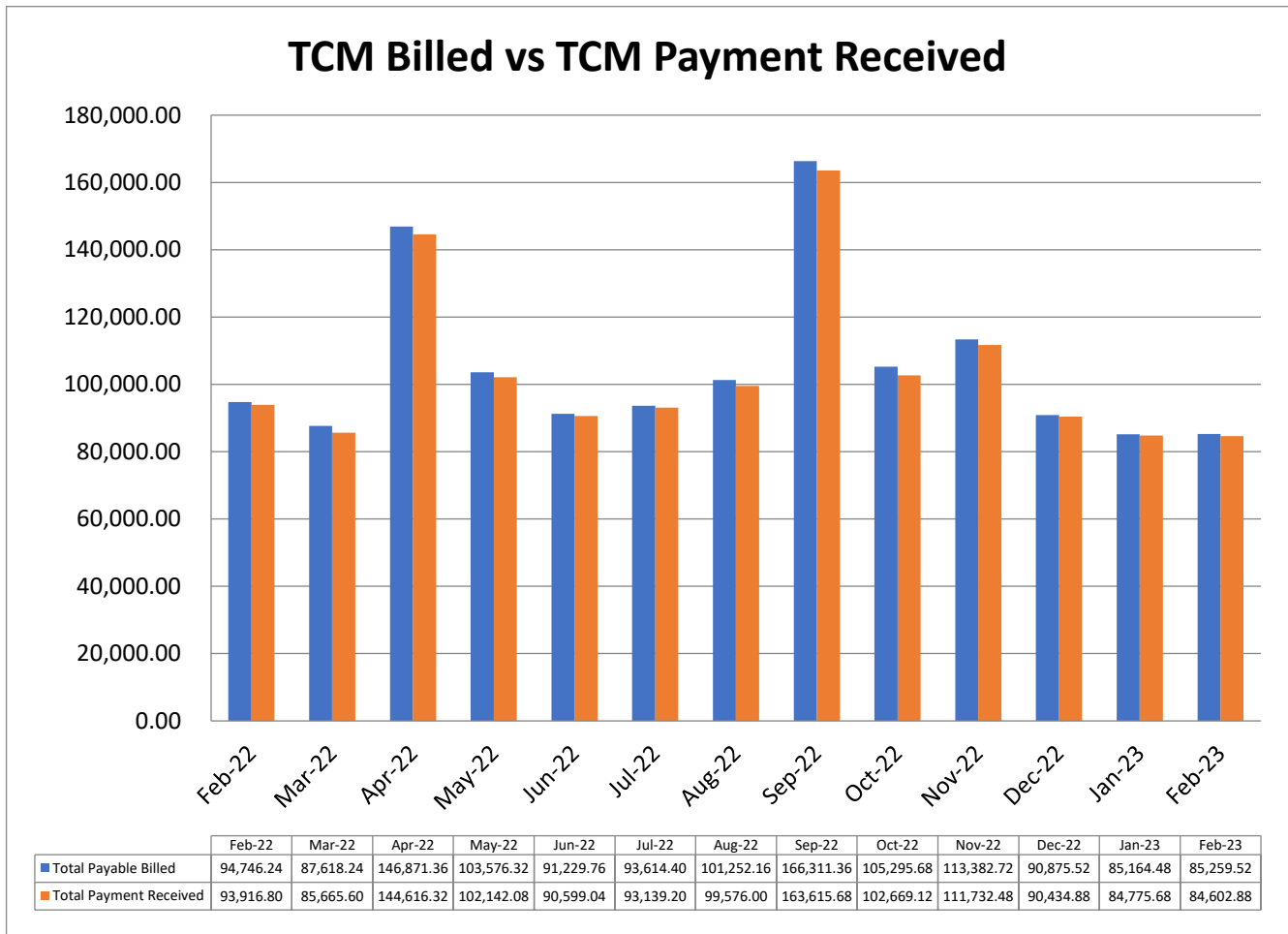
Mary Petersen – 29

Patricia Strouse - 36

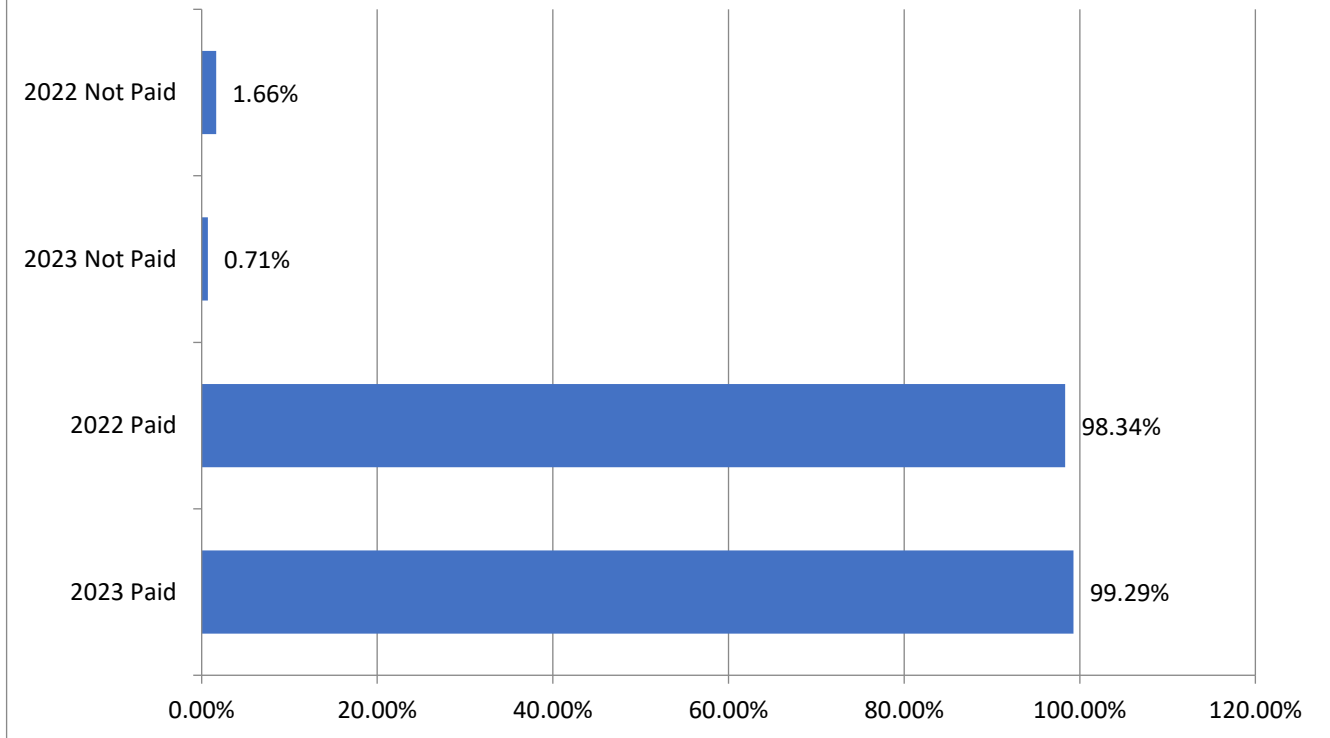
Agency Economic
Report
(Unaudited)

February 2023

Medicaid Targeted Case Management Income



2023 vs 2022 Percentage Comparison Medicaid Billed vs Medicaid Paid



Budget vs. Actuals: FY 2023 - FY23 P&L Departments

February 2023

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	22,489	230,758	(208,269)			0
4500 Services Income			0	105,345	103,396	1,949
Total Income	22,489	230,758	(208,269)	105,345	103,396	1,949
Gross Profit						
	22,489	230,758	(208,269)	105,345	103,396	1,949
Expenses						
5000 Payroll & Benefits			0	84,154	90,325	(6,171)
5100 Repairs & Maintenance			0	1,180	200	980
5500 Contracted Business Services			0	12,253	12,115	138
5600 Presentations/Public Meetings			0	40	150	(110)
5700 Office Expenses			0	3,470	5,175	(1,705)
5800 Other General & Administrative			0	47	1,145	(1,098)
5900 Utilities			0	70	825	(755)
6100 Insurance			0	2,085	2,100	(16)
6700 Partnership for Hope	1,662	5,900	(4,238)			0
6900 CCDDR Services	19,562	20,156	(594)			0
7100 Housing Programs	1,701	2,886	(1,185)			0
7200 Children's Programs	21,750	29,550	(7,800)			0
7300 Sheltered Employment Programs	13,478	23,500	(10,022)			0
7500 Community Employment Programs		1,200	(1,200)			0
7900 Special/Additional Needs		2,062	(2,062)			0
Total Expenses	58,153	85,254	(27,101)	103,300	112,035	(8,735)
Net Operating Income	(35,664)	145,504	(181,168)	2,045	(8,639)	10,684
Other Expenses						
8500 Depreciation			0	4,012	4,850	(838)
Total Other Expenses	0	0	0	4,012	4,850	(838)
Net Other Income	0	0	0	(4,012)	(4,850)	838
Net Income	(35,664)	145,504	(181,168)	(1,967)	(13,489)	11,522

Budget Variance Report

Total Income: In February, SB 40 Tax Program income was lower than projected because CCDDR received \$243,918 more than was budgeted in January, and Services Program income was slightly higher than projected.

Total Expenses: In February, SB 40 Tax Program expenses were lower than budgeted expectations in all categories. It should be noted not all OATS transportation service invoices were received and/or recorded during the period identified. Overall Services Program expenses were lower than budgeted expectations. There was an overage in Repairs & Maintenance expenses because the HVAC preventive maintenance for all CCDDR-owned buildings was paid in February but was straight-line budgeted across all months, and there was an overage in Contracted Business Services because CCDDR had to purchase updated licenses for the PDF software, which was not anticipated. It should be noted the preventive maintenance contract for 2023 increased and was higher than originally anticipated.

Budget vs. Actuals: FY 2023 - FY23 P&L Departments

January - February, 2023

	SB 40 Tax			Services		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
4000 SB 40 Tax Income	971,662	936,013	35,649			0
4500 Services Income			0	211,410	207,533	3,877
Total Income	971,662	936,013	35,649	211,410	207,533	3,877
Gross Profit	971,662	936,013	35,649	211,410	207,533	3,877
Expenses						
5000 Payroll & Benefits			0	170,737	182,926	(12,189)
5100 Repairs & Maintenance			0	1,180	400	780
5500 Contracted Business Services			0	19,298	20,630	(1,332)
5600 Presentations/Public Meetings			0	199	300	(101)
5700 Office Expenses			0	6,786	10,350	(3,564)
5800 Other General & Administrative			0	6,830	7,590	(760)
5900 Utilities			0	1,862	1,650	212
6100 Insurance			0	4,169	4,200	(31)
6700 Partnership for Hope	5,020	11,800	(6,780)			0
6900 CCDDR Services	39,718	40,313	(595)			0
7100 Housing Programs	5,822	6,493	(671)			0
7200 Children's Programs	36,775	59,100	(22,325)			0
7300 Sheltered Employment Programs	28,313	47,000	(18,687)			0
7500 Community Employment Programs		2,400	(2,400)			0
7900 Special/Additional Needs	207	5,384	(5,177)			0
Total Expenses	115,856	172,490	(56,634)	211,061	228,046	(16,985)
Net Operating Income	855,807	763,523	92,284	349	(20,513)	20,862
Other Expenses						
8500 Depreciation			0	8,025	9,700	(1,675)
Total Other Expenses	0	0	0	8,025	9,700	(1,675)
Net Other Income	0	0	0	(8,025)	(9,700)	1,675
Net Income	855,807	763,523	92,284	(7,676)	(30,213)	22,537

Budget Variance Report

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

Total Expenses: As of February, overall YTD SB 40 Tax Program expenses were lower than budgeted in all categories. It should be noted not all OATS transportation service invoices were received and/or recorded during the period identified. Overall YTD Services Program expenses were also lower than budgeted. There was an overage in Repairs & Maintenance expenses because the HVAC preventive maintenance for all CCDDR-owned buildings (straight-line budgeted across all months) was paid in February, and there was an overage in Utilities because CCDDR had not received all of OATS Keystone utility usage reimbursements as of the end February. It should be noted the preventive maintenance contract for 2023 increased and was higher than originally anticipated.

Balance Sheet

As of February 28, 2023

	SB 40 Tax	Services
ASSETS		
Current Assets		
Bank Accounts		
1000 Bank Accounts		
1005 SB 40 Tax Bank Accounts		
1010 SB 40 Tax Account (County Tax Funds) - First Nat'l Bank	0	0
1015 SB 40 Tax Reserve Account (County Tax Funds) - Central Bank	0	
1020 SB 40 Tax Certificate of Deposit	0	
1025 SB 40 Tax - Bank of Sullivan	0	0
1030 SB 40 Tax Reserve - Bank of Sullivan	0	
1035 Heritage SB 40 Tax Account	1,731,688	
Total 1005 SB 40 Tax Bank Accounts	1,731,688	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		309,681
Total 1050 Services Bank Accounts	0	309,681
Total 1000 Bank Accounts	1,731,688	309,681
Total Bank Accounts	1,731,688	309,681
Accounts Receivable		
1200 Services		
1210 Medicaid Direct Service		42,569
1215 Non-Medicaid Direct Service		12,477
1220 Ancillary Services		9,635
Total 1200 Services	0	64,681
1300 Property Taxes		
1310 Property Tax Receivable	1,086,958	
1315 Allowance for Doubtful Accounts	(23,707)	
Total 1300 Property Taxes	1,063,251	0
Total Accounts Receivable	1,063,251	64,681
Other Current Assets		
1389 BANK ERROR Claim Confirmations (A/R)	0	0
1399 TCM Remittance Advices (In-Transit Payments)	0	0
1400 Other Current Assets		
1410 Other Deposits	0	
1430 Deferred Outflows Related to Pensions		110,904
1435 Net Pension Asset (Liability)		24,997
Total 1400 Other Current Assets	0	135,901
1450 Prepaid Expenses		0
1455 Prepaid-Insurance	0	23,902
Total 1450 Prepaid Expenses	0	23,902
Total Other Current Assets	0	159,803
Total Current Assets	2,794,939	534,165
Fixed Assets		

1500 Fixed Assets		
1510 100 Third Street Land		47,400
1511 Keystone Land		14,650
1520 100 Third Street Building		431,091
1521 Keystone		163,498
1525 Accumulated Depreciation - 100 Third Street		(191,155)
1526 Accumulated Depreciation - Keystone		(37,701)
1530 100 Third Street Remodeling		164,157
1531 Keystone Remodeling		130,471
1532 Osage Beach Office Remodeling (Leased Space)		4,225
1535 Acc Dep - Remodeling - 100 Third Street		(87,150)
1536 Acc Dep - Remodeling - Keystone		(23,399)
1537 Acc Dep - Remodeling - Osage Beach Office		(4,219)
1540 Equipment		138,114
1545 Accumulated Depreciation - Equipment		(101,844)
1550 Vehicles		0
1555 Accumulated Depreciation - Vehicles		0
Total 1500 Fixed Assets	0	648,137
Total Fixed Assets	0	648,137
TOTAL ASSETS	2,794,939	1,182,302
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1900 Accounts Payable	0	8,508
Total Accounts Payable	0	8,508
Other Current Liabilities		
2000 Current Liabilities		
2004 Medicaid Payable		0
2005 Accrued Accounts Payable	0	0
2006 DMH Payable	0	
2007 Non-Medicaid Payable	12,477	
2008 Ancillary Services Payable	9,635	
2010 Accrued Payroll Expense	0	0
2015 Accrued Compensated Absences	0	(2,157)
2025 Prepaid Services	0	
2030 Deposits	0	0
2050 Prepaid Tax Revenue	0	
2055 Deferred Inflows - Property Taxes	995,733	
2060 Payroll Tax Payable		0
2061 Federal W / H Tax Payable	0	0
2062 Social Security Tax Payable	0	317
2063 Medicare Tax Payable	0	0
2064 MO State W / H Tax Payable	0	2,292
2065 FFCRA Federal W/H Tax Credit		(3)
2066 FFCRA Health Insurance Credit		0
Total 2060 Payroll Tax Payable	0	2,606
2070 Payroll Clearing		
2071 Pre-tax W / H	0	77
2072 Post-tax W / H	0	(16)
2073 Vision Insurance W / H	0	252
2074 Health Insurance W / H	0	30

2075 Dental Insurance W / H	0	(213)
2076 Savings W / H		0
2078 Misc W / H		0
2079 Other W / H		0
Total 2070 Payroll Clearing	0	130
2090 Deferred Inflows		82,480
2091 Computer Lease Liability		43,622
2092 Current Portion of Lease Payable		15,878
2093 Less Current Portion of Lease Payable		(15,878)
Total 2000 Current Liabilities	1,017,845	126,681
Total Other Current Liabilities	1,017,845	126,681
Total Current Liabilities	1,017,845	135,189
Total Liabilities	1,017,845	135,189
Equity		
3000 Restricted SB 40 Tax Fund Balances		
3001 Operational	0	
3005 Operational Reserves	200,000	
3010 Transportation	72,000	
3015 New Programs	0	
3025 Housing	12,000	
3030 Special Needs	12,559	
3035 Childrens Programs	0	
3040 Sheltered Workshop	63,624	
3045 Traditional Medicaid Match	0	
3050 Partnership for Hope Match	0	
3055 Building/Remodeling/Expansion	440,000	
3065 Legal	0	
3070 TCM	52,587	
3075 Community Resource	0	
Total 3000 Restricted SB 40 Tax Fund Balances	852,770	0
3500 Restricted Services Fund Balances		
3501 Operational		195,547
3505 Operational Reserves		100,000
3510 Transportation		0
3515 New Programs		0
3530 Special Needs		0
3550 Partnership for Hope Match		0
3555 Building/Remodeling/Expansion		60,000
3560 Sponsorships		0
3565 Legal		0
3575 Community Resources		0
3599 Other		648,137
Total 3500 Restricted Services Fund Balances	0	1,003,684
3900 Unrestricted Fund Balances	(28,359)	6,498
3950 Prior Period Adjustment	0	0
3999 Clearing Account	111,175	30,309
Net Income	855,807	(7,676)
Total Equity	1,791,392	1,032,816
TOTAL LIABILITIES AND EQUITY	2,809,237	1,168,005

Statement of Cash Flows

February 2023

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	(35,664)	(1,967)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		2,981
1215 Services:Non-Medicaid Direct Service		10,552
1220 Services:Ancillary Services		5,605
1455 Prepaid Expenses:Prepaid-Insurance		3,143
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		898
1526 Fixed Assets:Accumulated Depreciation - Keystone		366
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		723
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		471
1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office		0
1545 Fixed Assets:Accumulated Depreciation - Equipment		1,555
1900 Accounts Payable	(18,527)	2,065
2007 Current Liabilities:Non-Medicaid Payable	635	
2008 Current Liabilities:Ancillary Services Payable	1,321	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		0
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		0
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		0
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		2,329
2071 Current Liabilities:Payroll Clearing:Pre-tax W / H		(56)
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		(37)
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		(6)
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		58
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(16,571)	30,646
Net cash provided by operating activities	(52,235)	28,679
FINANCING ACTIVITIES		
3010 Restricted SB 40 Tax Fund Balances:Transportation	(83,000)	
3025 Restricted SB 40 Tax Fund Balances:Housing	12,000	
3030 Restricted SB 40 Tax Fund Balances:Special Needs	12,559	
3040 Restricted SB 40 Tax Fund Balances:Sheltered Workshop	(53,376)	
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	180,797	
3070 Restricted SB 40 Tax Fund Balances:TCM	52,587	
3501 Restricted Services Fund Balances:Operational		167,434
3505 Restricted Services Fund Balances:Operational Reserves		(43,945)
3555 Restricted Services Fund Balances:Building/Remodeling/Expansion		(66,055)
3599 Restricted Services Fund Balances:Other		(4,012)
3900 Unrestricted Fund Balances	(174,943)	(75,664)
3999 Clearing Account		4,012
Net cash provided by financing activities	(53,376)	(18,230)
Net cash increase for period	(105,611)	10,449
Cash at beginning of period	1,837,300	299,232
Cash at end of period	1,731,688	309,681

Statement of Cash Flows

January - February, 2023

	SB 40 Tax	Services
OPERATING ACTIVITIES		
Net Income	855,807	(7,676)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1210 Services:Medicaid Direct Service		8,294
1215 Services:Non-Medicaid Direct Service		9,897
1220 Services:Ancillary Services		4,217
1455 Prepaid Expenses:Prepaid-Insurance		5,927
1525 Fixed Assets:Accumulated Depreciation - 100 Third Street		1,796
1526 Fixed Assets:Accumulated Depreciation - Keystone		732
1535 Fixed Assets:Acc Dep - Remodeling - 100 Third Street		1,446
1536 Fixed Assets:Acc Dep - Remodeling - Keystone		941
1537 Fixed Assets:Acc Dep - Remodeling - Osage Beach Office		0
1545 Fixed Assets:Accumulated Depreciation - Equipment		3,109
1555 Fixed Assets:Accumulated Depreciation - Vehicles		(6,740)
1900 Accounts Payable	(27,923)	4,526
2007 Current Liabilities:Non-Medicaid Payable	1,290	
2008 Current Liabilities:Ancillary Services Payable	2,709	
2061 Current Liabilities:Payroll Tax Payable:Federal W / H Tax Payable		0
2062 Current Liabilities:Payroll Tax Payable:Social Security Tax Payable		0
2063 Current Liabilities:Payroll Tax Payable:Medicare Tax Payable		0
2064 Current Liabilities:Payroll Tax Payable:MO State W / H Tax Payable		2,329
2071 Current Liabilities:Payroll Clearing:Pre-tax W / H		(200)
2072 Current Liabilities:Payroll Clearing:Post-tax W / H		(62)
2073 Current Liabilities:Payroll Clearing:Vision Insurance W / H		70
2075 Current Liabilities:Payroll Clearing:Dental Insurance W / H		7
2078 Current Liabilities:Payroll Clearing:Misc W / H		224
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(23,924)	36,514
Net cash provided by operating activities	831,883	28,838
INVESTING ACTIVITIES		
1550 Fixed Assets:Vehicles		6,740
Net cash provided by investing activities	0	6,740
FINANCING ACTIVITIES		
3010 Restricted SB 40 Tax Fund Balances:Transportation	(83,000)	
3025 Restricted SB 40 Tax Fund Balances:Housing	12,000	
3030 Restricted SB 40 Tax Fund Balances:Special Needs	12,559	
3040 Restricted SB 40 Tax Fund Balances:Sheltered Workshop	(53,376)	
3055 Restricted SB 40 Tax Fund Balances:Building/Remodeling/Expansion	180,797	
3070 Restricted SB 40 Tax Fund Balances:TCM	52,587	
3501 Restricted Services Fund Balances:Operational		149,204
3505 Restricted Services Fund Balances:Operational Reserves		(43,945)
3555 Restricted Services Fund Balances:Building/Remodeling/Expansion		(66,055)
3599 Restricted Services Fund Balances:Other		(8,025)
3900 Unrestricted Fund Balances	(174,943)	(75,664)
3999 Clearing Account		8,025
Net cash provided by financing activities	(53,376)	(36,460)
Net cash increase for period	778,507	(882)
Cash at beginning of period	953,181	310,563
Cash at end of period	1,731,688	309,681

Check Detail - SB 40 Tax Account

February 2023

1035 Heritage SB 40 Tax Account

Date	Transaction Type	Num	Name	Amount
02/03/2023	Bill Payment (Check)	1104	HDIS	(414.32)
02/03/2023	Bill Payment (Check)	1105	Camden County Senate Bill 40 Board	(18,113.00)
02/10/2023	Bill Payment (Check)	1106	DMH Local Tax Matching Fund	0.00
02/10/2023	Bill Payment (Check)	1107	I Wonder Y Preschool	0.00
02/10/2023	Bill Payment (Check)	1108	Lake Area Industries	0.00
02/10/2023	Bill Payment (Check)	1109	DMH Local Tax Matching Fund	(1,661.79)
02/10/2023	Bill Payment (Check)	1110	I Wonder Y Preschool	(582.41)
02/10/2023	Bill Payment (Check)	1111	Lake Area Industries	(66,853.98)
02/16/2023	Bill Payment (Check)	1112	Revelation Construction & Development, LLC	(531.00)
02/16/2023	Bill Payment (Check)	1113	Revelation Construction & Development, LLC	(552.00)
02/16/2023	Bill Payment (Check)	1114	Revelation Construction & Development, LLC	(618.00)
02/24/2023	Bill Payment (Check)	1115	Camden County Senate Bill 40 Board	(18,200.00)
02/24/2023	Bill Payment (Check)	1116	Childrens Learning Center	(21,167.53)

Check Detail - Services Account

February 2023

1080 Heritage Services Account

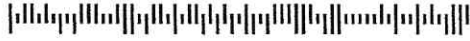
Date	Transaction Type	Num	Name	Amount
02/03/2023	Bill Payment (Check)	1386	AT&T	(93.43)
02/03/2023	Bill Payment (Check)	1387	VERIZON	(225.36)
02/03/2023	Bill Payment (Check)	1388	Charter Business / Spectrum	(599.87)
02/03/2023	Bill Payment (Check)	1389	Lake Area Chamber of Commerce	(125.00)
02/03/2023	Expense	02/03/2023	Connie L Baker	(1,632.74)
02/03/2023	Expense	02/03/2023	Rachel K Baskerville	(1,554.25)
02/03/2023	Expense	02/03/2023	Jeanna K Booth	(1,802.66)
02/03/2023	Expense	02/03/2023	Emily J Breckenridge	(1,420.44)
02/03/2023	Expense	02/03/2023	Daniel Burrows	(1,448.98)
02/03/2023	Expense	02/03/2023	Elizabeth L Chambers	(1,215.42)
02/03/2023	Expense	02/03/2023	Lori Cornwell	(1,856.30)
02/03/2023	Expense	02/03/2023	Stephanie E Enoch	(1,536.26)
02/03/2023	Expense	02/03/2023	Teri Guttman	(1,588.64)
02/03/2023	Expense	02/03/2023	Ryan Johnson	(1,865.26)
02/03/2023	Expense	02/03/2023	Micah J Joseph	(1,736.02)
02/03/2023	Expense	02/03/2023	Jennifer Lyon	(1,770.19)
02/03/2023	Expense	02/03/2023	Christina R. Mitchell	(1,392.15)
02/03/2023	Expense	02/03/2023	Mary P Petersen	(1,664.46)
02/03/2023	Expense	02/03/2023	Linda Simms	(1,226.75)
02/03/2023	Expense	02/03/2023	Emily Smith	(1,349.90)
02/03/2023	Expense	02/03/2023	Patricia L. Strouse	(1,333.73)
02/03/2023	Expense	02/03/2023	Eddie L Thomas	(3,009.26)
02/03/2023	Expense	02/03/2023	Nicole M Whittle	(1,845.08)

02/03/2023	Expense	02/03/2023	Internal Revenue Service	(8,489.30)
02/06/2023	Bill Payment (Check)	1390	Connie L Baker	(82.13)
02/06/2023	Bill Payment (Check)	1391	Emily Smith	(60.12)
02/06/2023	Bill Payment (Check)	1392	Patricia L. Strouse	(178.64)
02/06/2023	Bill Payment (Check)	1393	Teri Guttman	(117.24)
02/06/2023	Bill Payment (Check)	1394	All American Termite & Pest Control	(42.00)
02/06/2023	Bill Payment (Check)	1395	All Seasons Services	(292.50)
02/06/2023	Bill Payment (Check)	1396	Direct Service Works	(995.00)
02/06/2023	Bill Payment (Check)	1397	Emily J Breckenridge	(149.37)
02/06/2023	Bill Payment (Check)	1398	Happy Maids Cleaning Services LLC	(180.00)
02/10/2023	Bill Payment (Check)	1399	Aflac	(921.00)
02/10/2023	Bill Payment (Check)	1400	Ameren Missouri	(269.98)
02/10/2023	Bill Payment (Check)	1401	AT&T	(105.50)
02/10/2023	Bill Payment (Check)	1402	Bankcard Center	(1,078.34)
02/10/2023	Bill Payment (Check)	1403	Camden County PWSD #2	(78.06)
02/10/2023	Bill Payment (Check)	1404	Eddie L Thomas	(50.00)
02/10/2023	Bill Payment (Check)	1405	Happy Maids Cleaning Services LLC	(60.00)
02/10/2023	Bill Payment (Check)	1406	Janine's Flowers	(43.00)
02/10/2023	Bill Payment (Check)	1407	Jennifer Lyon	(69.28)
02/10/2023	Bill Payment (Check)	1408	LaCleda Electric Cooperative	(520.11)
02/10/2023	Bill Payment (Check)	1409	Linda Simms	(129.73)
02/10/2023	Bill Payment (Check)	1410	Lori Cornwell	(89.28)
02/10/2023	Bill Payment (Check)	1411	Mary P Petersen	(76.18)
02/10/2023	Bill Payment (Check)	1412	Nicole M Whittle	(58.93)
02/10/2023	Bill Payment (Check)	1413	Rachel K Baskerville	(218.11)
02/10/2023	Bill Payment (Check)	1414	Ryan Johnson	(67.85)
02/10/2023	Bill Payment (Check)	1415	Scott's Heating & Air	(1,180.00)
02/10/2023	Bill Payment (Check)	1416	SUMNERONE	(2,558.90)
02/10/2023	Bill Payment (Check)	1417	MSW Interactive Designs LLC	(174.00)
02/14/2023	Bill Payment (Check)	1418	Christina R. Mitchell	(101.77)
02/14/2023	Bill Payment (Check)	1419	Daniel Burrows	(269.58)
02/14/2023	Bill Payment (Check)	1420	Elizabeth L Chambers	(122.83)
02/14/2023	Bill Payment (Check)	1421	Stephanie E Enoch	(104.15)
02/16/2023	Bill Payment (Check)	1422	City Of Camdenton	(23.03)
02/16/2023	Bill Payment (Check)	1423	Happy Maids Cleaning Services LLC	(120.00)
02/16/2023	Bill Payment (Check)	1424	Teri Guttman	(63.69)
02/16/2023	Bill Payment (Check)	1425	Walters, Staedtler & Allen LLC	(2,595.00)
02/17/2023	Expense	02/17/2023	Connie L Baker	(1,657.14)
02/17/2023	Expense	02/17/2023	Rachel K Baskerville	(1,554.26)
02/17/2023	Expense	02/17/2023	Jeanna K Booth	(1,802.66)
02/17/2023	Expense	02/17/2023	Emily J Breckenridge	(1,455.75)
02/17/2023	Expense	02/17/2023	Daniel Burrows	(1,357.81)
02/17/2023	Expense	02/17/2023	Elizabeth L Chambers	(1,215.42)
02/17/2023	Expense	02/17/2023	Lori Cornwell	(1,856.31)
02/17/2023	Expense	02/17/2023	Stephanie E Enoch	(1,606.59)
02/17/2023	Expense	02/17/2023	Teri Guttman	(1,588.64)
02/17/2023	Expense	02/17/2023	Ryan Johnson	(1,866.29)
02/17/2023	Expense	02/17/2023	Jennifer Lyon	(1,770.19)
02/17/2023	Expense	02/17/2023	Christina R. Mitchell	(1,382.95)
02/17/2023	Expense	02/17/2023	Mary P Petersen	(1,664.46)

02/17/2023	Expense	02/17/2023	Linda Simms	(1,199.73)
02/17/2023	Expense	02/17/2023	Emily Smith	(1,349.90)
02/17/2023	Expense	02/17/2023	Patricia L. Strouse	(1,333.74)
02/17/2023	Expense	02/17/2023	Eddie L Thomas	(3,009.25)
02/17/2023	Expense	02/17/2023	Nicole M Whittle	(1,930.81)
02/17/2023	Expense	02/17/2023	Internal Revenue Service	(8,213.58)
02/24/2023	Bill Payment (Check)	1426	Aflac	(921.00)
02/24/2023	Bill Payment (Check)	1427	AT&T	(128.40)
02/24/2023	Bill Payment (Check)	1428	Delta Dental of Missouri	(458.20)
02/24/2023	Bill Payment (Check)	1429	Emily Smith	(53.09)
02/24/2023	Bill Payment (Check)	1430	GFL Environmental	(63.82)
02/24/2023	Bill Payment (Check)	1431	Globe Life Liberty National Division	(145.98)
02/24/2023	Bill Payment (Check)	1432	Happy Maids Cleaning Services LLC	(60.00)
02/24/2023	Bill Payment (Check)	1433	Lake Regional Health System	(1,300.00)
02/24/2023	Bill Payment (Check)	1434	MO Consolidated Health Care	(11,973.95)
02/24/2023	Bill Payment (Check)	1435	Office Business Equipment	(1,006.58)
02/24/2023	Bill Payment (Check)	1436	Refills Ink	(119.98)
02/24/2023	Bill Payment (Check)	1437	SUMNERONE	(1,696.92)
02/28/2023	Expense	02/28/2023	Lagers	(5,683.52)
02/28/2023	Check	SVCCHRG		(4.10)

February 2023
Credit Card Statement

ACCOUNT NUMBER	BILLING DATE	STATEMENT BALANCE	DUE DATE	MINIMUM PAYMENT DUE
**** * 9588	02/28/23	\$3,475.96	03/27/23	\$104.27
BR BRCB X003 YY * 022718				ENTER PAYMENT AMOUNT
				000979



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

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

001042703475960140580949462064

BR * BRCB Page 1 of 3

ACCOUNT NUMBER	COMPANY NUMBER	BILLING DATE	DUE DATE	CREDIT LIMIT	AVAILABLE CREDIT
**** * 9588		02/28/23	03/27/23	10,000.00	6,524.04

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
00/0000/00			PURCHASES	3,477.61	
00/0000/00			PAYMENTS	-1,079.99	
02/13	02/13	75397353044612300010721	LOCKBOX PMT-THANK YOU	-1,078.34	
FOR CUSTOMER SERVICE PLEASE CONTACT US AT 1-800-472-1959.					
*****7348		CONNIE BAKER			192.97
00/0000/00			PURCHASES	192.97	
02/03	02/03	55432863034201469192493	AWL*PEARSON EDUCATION PRSONCS.COM NJ	71.00	
02/07	02/06	02305373038000510249746	USPS PO 2812420020 CAMDENTON MO	8.13	
02/21	02/17	02305373049000555163718	USPS PO 2812420020 CAMDENTON MO	9.35	
02/27	02/24	55483823056400007003858	WAL-MART #0089 CAMDENTON MO	104.49	
*****3322		LINDA SIMMS			131.39
00/0000/00			PURCHASES	133.04	
02/06	02/03	51742953034083346718895	IDENTOGO - MO FINGERPR BILLERICA MA	42.75	
02/07	02/06	15449853037202500281975	MO DMV 8504449330 MO	3.13	
02/16	02/14	52704873046091481000193	PIZZA HUT 009917 CAMDENTON MO	41.28	
02/24	02/23	15449853054202500273343	MO DMV 8504449330 MO	3.13	
02/27	02/24	51742953055083785993383	IDENTOGO - MO FINGERPR BILLERICA MA	42.75	
00/0000/00			PAYMENTS	-1.65	
02/21	02/18	0558745304900000264519	RBT PIZZA HUT 009917 EasySavings NY	-1.65	
*****9314		EDDIE THOMAS			3,151.60
00/0000/00			PURCHASES	3,151.60	
02/02	02/02	82305093033000007810662	ZOOM.US 888-799-9666 SAN JOSE CA	599.60	

AVERAGE DAILY BALANCE	MONTHLY PERIODIC RATE	ANNUAL PERCENTAGE RATE	ANNUAL PERCENTAGE RATE	ACCOUNT SUMMARY	
			00.00%	PREVIOUS BALANCE	1,078.34
PURCHASES	1.0125%	12.15%	NUMBER OF DAYS IN THIS BILLING CYCLE	PURCHASES	3,477.61
			28	CASH ADVANCES	0.00
CASH ADVANCES	1.4292%	17.15%	NEW CASH ADVANCES	CREDITS	0.00
			0.00	PAYMENTS	-1,079.99
			CASH ADVANCE FEE	OTHER CHARGES	0.00
			0.00	FINANCE CHARGE	0.00
				NEW BALANCE	= 3,475.96

CURRENT PAYMENT DUE: 104.27	+ PAST DUE AMOUNT: 0.00	= TOTAL AMOUNT DUE:	104.27
-----------------------------	-------------------------	---------------------	--------

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

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

BR * BRCB

Page 3 of 3

POST	TRAN	REFERENCE NUMBER	MERCHANT DESCRIPTION	AMOUNT	NOTATIONS
02/06	02/04	55432863035108946504191	INTUIT *QBooks Online CL.INTUIT.COM CA	200.00	
02/28	02/27	55429503058894376860059	FOXIT CORP 8666936948 CA	2,352.00	

001202 / 004634143 / 06 0000004 0000000 F11000





Pearson

SALES ORDER ACKNOWLEDGEMENT

Thank you for your order. Your order details are shown below for your reference. Please note this is not an invoice.

Customer Bill-to:
CAMDENTON COUNTY DD RESOURCES
100 3RD ST
CAMDENTON, MO, 65020-7336

Customer Ship-to:
CAMDENTON COUNTY DD RESOURCES
100 3RD ST
CAMDENTON, MO, 65020-7336

Attention:
WHITTLE, NICOLE

Attention:
WHITTLE, NICOLE

Report Date : 01-FEB-2023
Customer Account# : 3797199

Order# : 50414938
Order Date : 31-JAN-2023

Customer PO :
FOB :

Currency : USD

Order#: 50414938

LINE NUMBER	ITEM NUMBER	ITEM DESCRIPTION	QUANTITY	LINE STATUS	SCHEDULED SHIP DATE	UNIT PRICE	DISCOUNT	LINE TOTAL
1.1	QG1VL3	VINELAND-3 Q-GLOBAL SCORING SUBSCRIPTION 1 YEAR (DIGITAL) IP:	1	CLOSED	31-JAN-23	\$71.00	*	\$71.00
1.1.1	31353C	VINELAND-3 Q-GLOBAL DOMAIN LEVEL SCORE REPORT 1 YEAR SUBSCRIPTION	1	CLOSED	31-JAN-23	***	***	***
1.1.2	31354C	VINELAND-3 Q-GLOBAL COMPREHENSIVE LEVEL SCORE REPORT 1 YEAR SUBSCRIPTION	1	CLOSED	31-JAN-23	***	***	***
SALES ORDER TOTAL (Excludes Tax and Freight Charges)								\$71.00

Terms And Conditions

www.pearsonassessments.com/terms / www.pearsonassessments.com/returns

It may take up to 7 days for your order to be delivered based on the warehouse it's being dispatched from.

Please note: In the event of a shipment delay Pearson reserves the right to reauthorize a credit card if the authorization on the credit card is no longer valid.

Contact Us

<https://www.pearsonassessments.com/contact-us.html>

Thank You for Being a Valued Customer!

Connie's Card

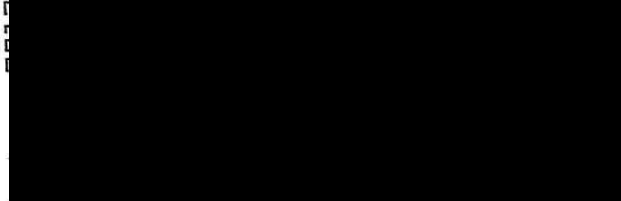
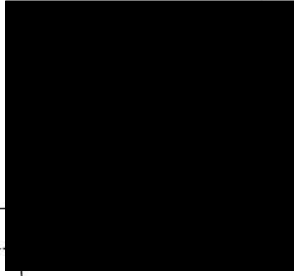
2620 0000 4928 7548

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

For delivery information, visit our website at www.usps.com®.
Usage Beach, MO 65065

Certified Mail Fee	\$4.15
Extra Services & Fees (check box, add fee as appropriate)	\$3.35
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00
Postage	\$0.63
Total Postage and Fees	\$8.13

0020
03
Postmark
Here
02/06/2023



**UNITED STATES
POSTAL SERVICE.**

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

02/06/2023 04:25 PM

Product	Qty	Unit Price	Price
First-Class Mail® Letter	1		\$0.63
Osage Beach, MO 65065			
Weight: 0 lb 0.60 oz			
Estimated Delivery Date			
Wed 02/08/2023			
Certified Mail®			\$4.15
Tracking #:			
70172620000049287548			
Return Receipt			\$3.35
Tracking #:			
9590 9402 7789 2152 6998 01			
Total			\$8.13

Grand Total: \$8.13

Credit Card Remit \$8.13
Card Name: MasterCard
Account #: XXXXXXXXXXXX7348
Approval #: 02055C
Transaction #: 560
AID: A0000000041010 Chip
AT: MasterCard
Signature Not Required

Connie's Card

Received
FEB 17 2023



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

*Acct-
Service-*

02/17/2023 04:20 PM

Product	Qty	Unit Price	Price
Priority Mail®	1		\$9.35
Camdenton, MO 65020			
Weight: 0 lb 14.30 oz			
Expected Delivery Date			
Tue 02/21/2023			
Tracking #:			
9505 5124 9718 3048 4596 96			
Insurance			\$0.00
Up to \$100.00 included			
Total			\$9.35

*mailed
catalog
back to
client*

Grand Total: \$9.35

Credit Card Remit \$9.35

Card Name: MasterCard
Account #: XXXXXXXXXXXXX7348
Approval #: 05940C
Transaction #: 649
AID: A0000000041010 Chip
AL: Mastercard
PIN: Not Required

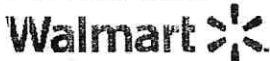
Text your tracking number to 28777 (2USPS) to get the latest status. Standard Message and Data rates may apply. You may also visit www.usps.com USPS Tracking or call 1-800-222-1811.

Save this receipt as evidence of insurance. For information on filing an insurance claim go to <https://www.usps.com/filing-claims.htm> or call 1-800-222-1811

Printed on Recycled Paper

Connie's Card

Give us feedback @ survey.walmart.com
Thank you! ID #:7SH78FZ3SB



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

ST# 00089	OP# 005288	TE# 14	TR# 07367
FACE TISSUE	007874235277	6.54	0
FACE TISSUE	007874235277	6.54	0
SPKL 60 PAS	003040022253	6.68	0
GV PREM 24MG	007874201532	15.88	0
VELCRO	007596790209	6.76	0
HAND SOAP	068113143007	3.52	0
LED BULBS	004316854496	9.97	0
14 CAT6 CA	068113130832	6.98	0
CABLE COVER	068113131003	11.88	0
GV COLUM 48	007874214154 F	14.87	0
GV COLUM 48	007874214154 F	14.87	0

SUBTOTAL 104.49
TOTAL 104.49
MCARD TEND 104.49

Tissues
paper towel
TP
Man
ether not
mary
mary
Coffee

Mastercard
APPROVAL # 05502C
REF # 305500700385
PAYMENT SERVICE - A
AID A0000000041010
AAC 850CF4A0B75C9E72
TERMINAL # SC010443

02/24/23 12:01:52
CHANGE DUE 0.00

ITEMS SOLD 11
TC# 0893 2179 3280 4346 5525 2



Become a member
Scan for free 30-day trial



02/24/23 12:02:12
CUSTOMER COPY



Missouri

Registration Completed

REGISTRATION DETAILS

location

Osage Beach, MO-Osage Beach Pkwy
IdentoGO
4821 Osage Beach Pkwy
Osage Beach, MO 65065
United States
Get directions from Google Maps

appointment

Date: 02/03/2023
Time: 09:00 AM

\$42.75

name

[Redacted]

ueid

[Redacted]

agency id

Camden County Developmental Disability
Resources

tcn

[Redacted]

In the event your appointment must be changed or cancelled by IDEMIA , you will be notified by phone, email or both. You may receive an automated call from Nashville, TN (629) 206-xxxx and/or an email from No-reply@uenroll.identogo.com.

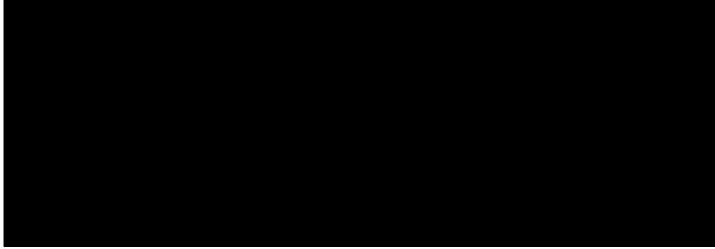
PAYMENT DETAILS

+ \$1 SERVICE CHARGE

Your total is \$41.75. Remember to bring a check, money order, credit card, or coupon code when you are fingerprinted. You will not be fingerprinted without payment.

REMINDERS

Health and wellness are critical to our ability to provide essential services to the public. If you are feeling ill on the day of your scheduled appointment, we ask that you do not visit our Enrollment Center and instead reschedule your appointment for a later date by visiting us online or call to reschedule your appointment. Be aware that if you are exhibiting



Transaction Number: 230206210000044

SUB-TRANSACTION(S) SUMMARY

SUB-TRANS#	PROCESS DESCRIPTION	TOTAL
0001	Record Sales Request By Linda Simms Public Portal DL Record Center	\$2.82

PAYMENT INFORMATION

TYPE	AMOUNT	
Credit Card	\$2.82	
Previous Amount Collected	\$0.00	
	TOTAL PAID	\$2.82
	TOTAL AMOUNT DUE	\$2.82
	CHANGE DUE:	\$0.00

NOTE: The Missouri Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. Other restrictions may apply.

+ .319
SERVED
CJHRAE
\$3.13

Your Opinion Matters! Please Tell us if our service met your expectations at www.dor.mo.gov.

Public Portal DL Record Center
Office: 210001
Operator - Time: PublicPortal - 02/06/2023 12:05:59 PM
Workstation:
Shipment: 605

Missouri Department of Revenue
PO Box 200
Jefferson City, MO 65105-0200
(573) 526-2407
dor.mo.gov

Linda's card

PIZZA HUT
CARRY_OUT

Ticket # 0042

Item Count: 5

ENTERED BY
NIKALA
009917 02/14/23 4:50 PM

JENNA
660-723-3254

01	1	Order Cinnabon	7.29
02	1	pasTaBDB BigDinBx RetangPan Meat Lvr	33.99
03	1	BigDinBx RetangPan Veg Lovr	
04	1	BigDinBx CkAlfPSTA	
05	1	Order BreadStx	

Subtotal	41.28
Balance Due	41.28

Amount Tendered	
Credit Card	41.28
Change	0.00

NOW HIRING!!
jobs.pizzahut.com

HIE BACK (TURN ME OVER)

PARTY ON THE BACK (TURN ME OVER)

PARTY ON THE

Linda's card



Transaction Number: 230223210000033

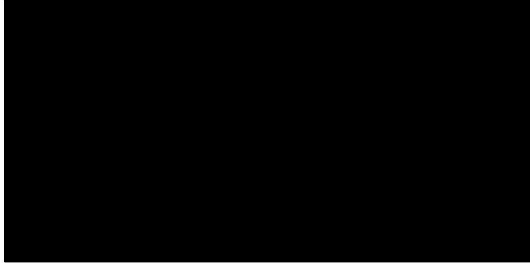
SUB-TRANSACTION(S) SUMMARY

SUB-TRANS#	PROCESS DESCRIPTION	TOTAL
0001	Record Sales Request By Jeanna Booth Public Portal DL Record Center	\$2.82

PAYMENT INFORMATION

TYPE	AMOUNT
Credit Card	\$2.82
Previous Amount Collected	\$0.00
TOTAL PAID:	\$2.82
TOTAL AMOUNT DUE:	\$2.82
CHANGE DUE:	\$0.00

NOTE: The Missouri Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. Other restrictions may apply.



+ 131 SERVICE CHARGE
\$ 3.13

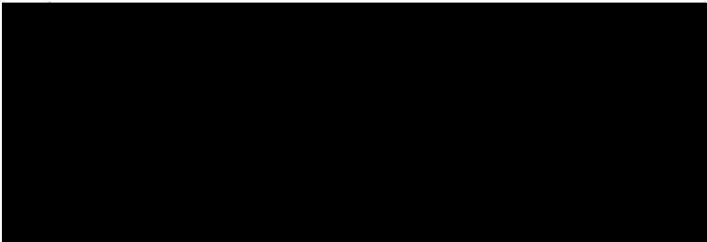
Your Opinion Matters! Please Tell us if our service met your expectations at www.dor.mo.gov.

Public Portal DL Record Center
Office: 210001
Operator - Time: PublicPortal - 02/23/2023 11:06:02 AM
Workstation:
Shipment: 622

Missouri Department of Revenue
PO Box 200
Jefferson City, MO 65105-0200
(573) 526-2407
dor.mo.gov



Missouri



Registration Completed

REGISTRATION DETAILS

location

Osage Beach, MO-Osage Beach Pkwy
IdentoGO
4821 Osage Beach Pkwy
Osage Beach, MO 65065
United States
Get directions from Google Maps

appointment

Date: 02/24/2023
Time: 01:10 PM

name**ueid****agency id**

Camden County Developmental Disability
Resources

tcn

In the event your appointment must be changed or cancelled by IDEMIA , you will be notified by phone, email or both. You may receive an automated call from Nashville, TN (629) 206-xxxx and/or an email from No-reply@uenroll.identogo.com.

Handwritten: \$1 TRMUSAC FEE

PAYMENT DETAILS

Your total is \$41.75. Remember to bring a check, money order, credit card, or coupon code when you are fingerprinted. You will not be fingerprinted without payment.

REMINDERS

Health and wellness are critical to our ability to provide essential services to the public. If you are feeling ill on the day of your scheduled appointment, we ask that you do not visit our Enrollment Center and instead reschedule your appointment for a later date by visiting us online or call to reschedule your appointment. Be aware that if you are exhibiting

\$1.65 CREDIT

FOR USING CREDIT

CARD AT

PIZZA HUT

Invoice



Zoom Video Communications Inc.
55 Almaden Blvd, 6th Floor
San Jose, CA 95118

Federal Employer ID Number: 61-1648780

Invoice Date: Feb 1, 2023
Invoice #: INV186788361
Payment Terms: Due Upon Receipt
Due Date: Feb 1, 2023
Account Number: 3015289058
Currency: USD
Account Information: Camden County Developmental Disability Resources

Purchase Order Number:

Sold To Address: PO Box 722,
Camdenton, Missouri 65020
United States

Tax Exempt Certificate ID:

Zoom W-9

director@ccddr.org

Bill To Address: PO Box 722,
Camdenton, Missouri 65020
United States

director@ccddr.org

Charge Details

CHARGE DESCRIPTION	SUBSCRIPTION PERIOD	SUBTOTAL	TAXES, FEES & SURCHARGES	TOTAL
Charge Name: Standard Pro Annual				
Quantity: 4 Unit Price: \$149.90	Feb 1, 2023-Jan 31, 2024	\$599.60	\$0.00	\$599.60

Subtotal \$599.60

Total (Including Taxes, Fees & Surcharges) **\$599.60**

Invoice Balance \$0.00

Taxes, Fees & Surcharge Details

CHARGE NAME	TAX, FEE OR SURCHARGE NAME	JURISDICTION	CHARGE AMOUNT	TAX, FEE OR SURCHARGE AMOUNT
Total (Including Taxes, Fees & Surcharges)				\$0.00

Transactions

Invoice Total **\$599.60**

TRANSACTION DATE	TRANSACTION NUMBER	TRANSACTION TYPE	DESCRIPTION	APPLIED AMOUNT
Feb 1, 2023	P-216934687	Payment		(\$599.60)

Invoice Balance **\$0.00**

Need help understanding your invoice?

[CLICK HERE](#)

Standard Pro and Standard Biz are now called Zoom One Pro and Zoom One Business. Please note that your Services will remain the same and that this name change does not change the price of your current subscription.

This plan includes products with monthly and/or yearly subscription periods. The subscription period for each plan, and the total charge, \$599.60 (plus applicable taxes and regulatory fees), per subscription period for that product are set out above in the Charge Details section. Unless you cancel, your subscription(s) will auto-renew each subscription period and each subscription period thereafter, at the price(s) listed above (plus any taxes and regulatory fees applicable at the time of renewal) and your payment method on file at zoom.us/billing will be charged. You can cancel auto-renewal anytime, but you must cancel by the last day of your current subscription period to avoid being charged for the next subscription period. You will not be able to cancel your "base plan" (Zoom Meetings, Zoom Phone, or Zoom Rooms) without first canceling all other subscriptions in your plan. If you cancel, you will not receive a refund for the remainder of your then-current subscription period. You can cancel by navigating to zoom.us/billing and clicking "Cancel Subscription," clicking through the prompts, and then clicking to confirm cancellation. Should Zoom change its pricing, it will provide you with notice, and you may be charged the new price for subsequent subscription.

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



Invoice

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

Invoice number: 10001207233607
Total: \$200.00
Date: Feb 4, 2023
Payment method: MASTER ending 9314

Bill to

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

Payment details

Item	Qty	Unit price	Amount
QuickBooks Online Advanced	1	\$200.00	\$200.00
Sales tax - Exempt:			\$0.00
Total invoice:			\$200.00

Tax reporting information

Period for monthly fees:

Total without tax:

Total tax:

Feb 4, 2023 - Mar 4, 2023
\$200.00
\$0.00

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

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

Fw: Foxit Software Incorporated Purchase Order Invoice #IN23022762356

Ed Thomas <director@ccddr.org>

Mon 2/27/2023 6:22 PM

To: Jeanna Booth <jeanna@ccddr.org>

From: Foxit Software Incorporated <orders@foxit.com>

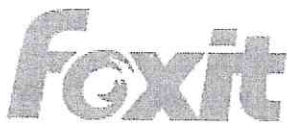
Sent: Monday, February 27, 2023 6:20 PM

To: Ed Thomas <director@ccddr.org>

Cc: thuy_phan@foxitsoftware.com <thuy_phan@foxitsoftware.com>

Subject: Foxit Software Incorporated Purchase Order Invoice #IN23022762356

Thank you for doing business with Foxit Software Incorporated. Attached is your invoice detailing your order.



Foxit Software Incorporated

41841 Albrae Street
 Fremont, CA 94538 USA
 Phone: +1(866)-693-6948
 Fax: +1(510)-405-9288
<https://www.foxit.com>

Invoice

Date	2023-02-27
Invoice#	IN23022762356

Bill To
Camden County Developmental Disability Resources PO Box 722 65020 Camdenton MO United States Attn: Eddie Thomas

Ship To
Camden County Developmental Disability Resources PO Box 722 65020 Camdenton MO United States Attn: Eddie Thomas

Order Number	transaction	Reference#	Trans Date	Terms	Due Date	Discount if any
SO230227AP051	BF1P5A2A9E5E	Q-50661 - Camden County Developmental Disability - 2023-02-27	2023-02-27	Email PO		
Item Code	Description			Quantity	Price	Amount (USD)
SUBSYFPMB	Foxit PhantomPDF Business Subscription Yearly 12.x(English German French Spanish(Latin American) Chinese-Simplified Chinese-Traditional(TW) Chinese-Traditional(HK) Japanese Korean Russian Polish Portuguese Portuguese-Brazilian Dutch Italian Czech Danish Finnish Norwegian (Bokmal) Swedish ML) Windows			25	94.08	2,352.00
FPTMAB	Foxit Admin Console Business 12.x(English)			1	0.00	0.00
Subtotal:						2,352.00