

PRODUCTIVE LIVING BOARD

For St. Louis County Citizens with Developmental Disabilities

Financial Statements, Required Supplementary Information,
Additional Supplementary Information, and Independent
Auditors' Report

YEARS ENDED JUNE 30, 2023 AND 2022



ANDERS
CPAs + ADVISORS

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Independent Auditors' Report

Board of Directors
Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
St. Louis, Missouri

Opinion

We have audited the accompanying financial statements of the Productive Living Board for St. Louis County Citizens with Developmental Disabilities (the "Agency"), a component unit of St. Louis County, Missouri, which comprise the statements of net position as of June 30, 2023 and 2022, and the statements of revenues, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Agency, as of June 30, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 the Agency's 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 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 internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit 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 the Agency's 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 the Agency's 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 on pages 4 - 10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Additional Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that comprise the Productive Living Board for St. Louis County Citizens with Developmental Disabilities' basic financial statements. The additional supplementary information on pages 22 - 30 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 audits 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 additional supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in blue ink that reads "Anders Minkler Heber & Helms LLP". The signature is written in a cursive style.

October 18, 2023

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

Using this Annual Report

This section of the PLB annual financial report provides management's overview of the financial statements and analysis of the PLB's financial activities for the fiscal year that ended June 30, 2023. The overview of the financial statements describes the **Statements of Net Position** and **Statements of Revenues, Expenses, and Changes in Net Position** while the Financial Analysis provides a broad overview of PLB's finances. For a comprehensive understanding of the financial position of the PLB, please review the financial statements, including the notes that follow starting on page 14 of this report.

Financial Highlights

- Total revenues increased \$1.6 million or 7% over the prior year to \$25.9 million. The increase was primarily due to increased personal property real estate tax revenue of \$0.9 million, increased interest income of \$0.6 million and increased transportation of \$0.1 million.
- Expenditures on services totaled \$20.6 million, which was \$1.6 million decreased over prior year. The decrease in service expenditures compared to last year was primarily due to reduced utilization of services. While the number of individuals served remained relatively constant, the hours and units of service provided were reduced. Agency staffing challenges and post pandemic utilization of services by individuals have all contributed to the reduction..
- Operating revenues exceeded expenses resulting in an excess of \$1.5 million.
- Approximately 4,350 St. Louis County residents received services in FY2023.
- Key initiatives in FY2023:
 - Funded various one-time partner agency grants for capacity buildings as well as to offset service cost challenges.
 - Continued partnership in the Eastern Region Alliance initiative in which similar organizations in St. Charles, St. Louis City and Jefferson County provide consistent administrative and funding processes through the St. Louis Region.
 - Developed new Strategic Plan to guide PLB in future initiatives.

Overview of the Financial Statements

The **Statements of Net Position** on page 11 present information on all of the PLB's assets and liabilities, with the difference between assets and liabilities reported as net position. Increases and decreases in net position may serve as a useful indicator of whether or not the financial position of the PLB is improving or deteriorating. The statement of net position also provides information on the PLB's net investment in capital assets, restricted net position, and unrestricted net position. Unrestricted net position includes funds committed for services to be provided during FY2023.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

The **Statements of Revenues, Expenses, and Changes in Net Position** on page 12 present information on how the PLB's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the Statements of Revenues, Expenses, and Changes in Net Position regardless of the timing of related cash flows.

The **Notes to Financial Statements** on pages 14 - 21 include additional information that is essential to a full understanding of the financial statements.

Additional Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents the **Schedule of Changes in Net Position**, the **Schedule of Changes in Projects** and the **Schedule of Project Loan Activity**.

Financial Analysis

The financial statements are designed to provide a broad overview of the PLB's finances as discussed in the following Analysis of Net Position and Changes in Net Position.

**Condensed Statements of Net Position
June 30, 2023 and 2022**

(In thousands of dollars)

	FY 2023	FY 2022
Current assets	\$ 29,345	\$ 30,156
Noncurrent assets	21,837	20,347
Total Assets	\$ 51,182	\$ 50,503
Current liabilities	\$ 2,677	\$ 3,399
Noncurrent liabilities	657	771
Total Liabilities	3,334	4,170
Net position		
Investment in capital assets	207	252
Restricted	769	398
Unrestricted	46,872	45,683
Total Net Position	47,848	46,333
Total Liabilities and Net Position	\$ 51,182	\$ 50,503

Assets

Total assets are made up primarily of cash and cash equivalents, investments, and loans to provider agencies. Cash equivalents and investments increased slightly over prior year by \$0.4 million. The increase would have been more significant if not for a \$1.6 million unrealized loss on investments.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

Liabilities

Total liabilities are made up primarily of payments due for services provided. Current liabilities consist primarily of accounts payable to agencies for fiscal year end services.

Net Position

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of FY2023, the PLB's net position increased by \$1.5 million, which represents a 3.3% increase over the previous year.

Unrestricted Net Position

Net position is the current balance of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Net Position balances below are listed from the most restrictive to the least restrictive. Funding Commitments for Project Services, which are planned expenditures for FY2024, increased by \$0.2 million or 1%. Unassigned balance was increased by \$2.5 million while the total Assigned and Unassigned balances increased by \$0.8 million to \$6.7 million.

An analysis of the various components of net position illustrates commitments and changes in net position over the prior year.

**Components of Unrestricted Net Position
June 30, 2023 and 2022**

(In thousands of dollars)

	FY 2023	FY 2022
Investment in loans	\$ 8,855	\$ 8,953
Committed - Project services	28,389	28,221
Committed - Administration	2,916	2,627
Board-designated:		
Emergency working capital reserve	2,433	2,375
Assigned for specific purposes	536	2,305
Unassigned:		
Ongoing services	696	657
Non-recurring projects	3,046	545
Total Unrestricted Net Position	\$ 46,871	\$ 45,683

Unrestricted Net Position Components

Investments in Loans

\$8.9 million has been invested in loans to several of the provider agencies for sheltered workshop facilities and residential housing. Two loans with a total dollar value of \$0.1 million were paid off in FY2023 and there were no new investments in new loans.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

Committed Funds

A total of \$31.3 million has been committed for project services and administration.

Committed for Project Services

Funds totaling \$28.4 million have been committed for FY2024 project services. This represents a \$0.2 million increase over FY2023.

Committed for Administration

\$2.9 million has been committed for FY2024 administrative and special projects that enhance PLB funded services.

Total Assigned and Unassigned Fund Balance was increased by \$0.8 million.

Board Designated Assigned Funds

A total of \$3.0 million has been assigned for future one-time needs.

The Board has identified specific plans for the use of funds in this category. Some of these funds will be expended within the next fiscal year. Other funds will be used to address anticipated future needs.

Emergency Reserve

The largest component of assigned funds is the Emergency Reserve Fund. The PLB has established a policy to designate 10 percent of the current year's revenue, \$2.5 million as of June 30, 2023 as an emergency reserve. The funds are available to assist with continuation of services or other needs in the event of an emergency.

Additional Assigned Funds

Other Board Designated Assigned Funds consist of \$0.3 million for continuation of various individual independent living and employment service needs and \$0.2 million set aside for potential natural disaster assistance.

Unassigned Funds

\$3.7 million remains unassigned for one-time needs.

The unassigned balance increased by \$2.5 million due to increased revenue and reduction in assigned funds. Each year the Board reviews the unassigned balance to determine the level of funds that can be sustained for ongoing services for unmet .

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

Analysis of Activities - Statements of Revenues, Expenses, and Changes in Net Position

The statements of revenues, expenses, and changes in net position compares incoming operating revenue for the year with expenses for the same period. The difference results in either a loss or gain (deficit or excess) to the PLB's financial position (net position).

**Condensed Statements of Revenues,
Expenses, and Changes in Net Position
(In thousands of dollars)**

	FY 2023	FY 2022
Operating Revenues	\$ 25,934	\$ 24,284
Operating Expenses	22,818	24,253
Excess of Operating Revenues Over Expenses	3,116	31
Non-operating Revenues (Expenses)	(1,601)	(539)
Excess (Deficit) of Total Revenues Over Expenses	1,515	(508)
Beginning Net Position	46,333	46,841
Ending Net Position	\$ 47,848	\$ 46,333

The PLB's operating revenues for the year are primarily from property taxes collected by the St. Louis County Collector.

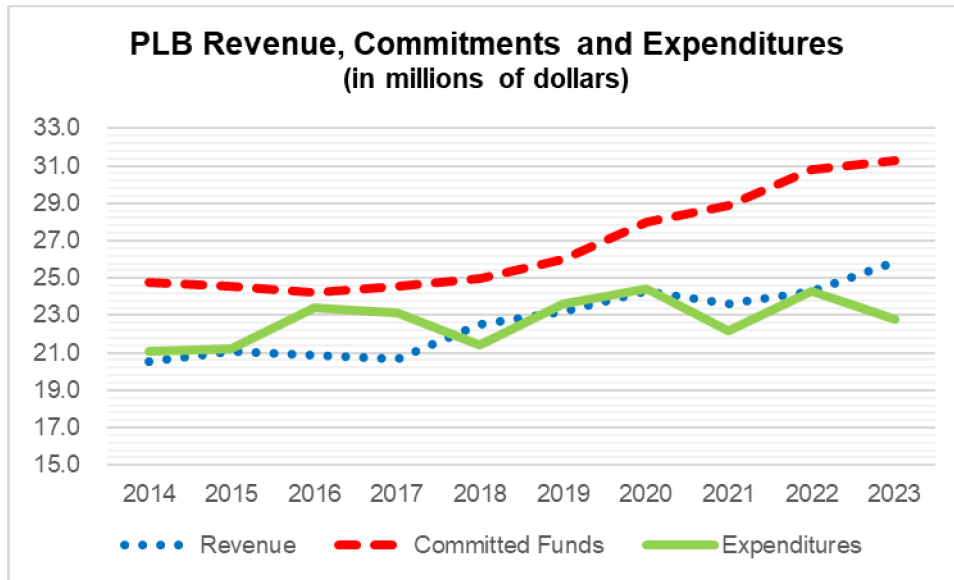
The PLB's operating revenues of \$25.9 million for the year increased by \$1.6 million or 7.0% compared to the prior year. The increase was primarily due to increased personal property and real estate tax revenue of \$0.9 million, increased interest income of \$0.6 million and increased transportation tax revenue of \$0.1 million.

Operating expenses decreased by \$1.4 million or 5.9% primarily due to reduced expenditures on services of \$1.3 million.

Total operating revenues exceeded expenses resulting in an excess of \$1.5 million.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

The 10 Year history of PLB Revenue, Commitments and Actual Expenditures illustrates that the organization continues “over” appropriating to plan for expenditures to exceed revenue.



Economic Factors and Next Year's Budget and Rates

The PLB and management considered many factors when setting the FY2024 budget. Factors include the projected property tax rate, projected assessed property values, and the economy. In accordance with Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo, political subdivisions are prevented from receiving a financial windfall due to reassessment. While the PLB’s voter-approved tax rate is 9.0 cents per \$100 assessed valuation, property tax rates are contingent upon changes in assessed valuations.

2023 property tax collections are received in PLB's FY2024 and are used to fund FY2025 project services and administration which begin July 1, 2024.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2023 and 2022**

Budget Information

Total revenues are expected to increase by \$0.4 million compared to FY2023. The primary increase is expected in property tax revenue while the SB3 transportation tax is expected to remain consistent with the prior year at \$1.1 million.

Total expenses are expected to increase in FY2024. The increase is planned primarily in the provision of services offered. Increased utilization of services is anticipated along with an across-the-board cost increase of between 8-10 percent. Operating expenses are expected to remain higher than experienced in FY2023.

The Organization has initiated a new Strategic Plan which outlines its key strategic initiatives. The plan, which outlines our primary focus to support needed services, can be found on PLB's website.

Contacting the PLB's Financial Director

This financial report is designed to provide St. Louis County citizens, consumers and creditors with a general overview of the PLB's finances and to demonstrate the PLB's accountability for the funding it receives. If you have questions about this report or need additional financial information, contact:

Director of Finance & Administration
Productive Living Board for St. Louis County Citizens with Developmental Disabilities
121 Hunter Avenue, Suite 200
St. Louis, MO 63124

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Net Position
June 30, 2023 and 2022**

Assets

	2023	2022
Current Assets		
Cash and cash equivalents	\$ 285,388	\$ 329,274
Investments, at fair value	27,632,682	28,974,392
Receivables		
Interest receivable	246,672	142,169
Accounts receivable	191,517	114,793
Prepaid expenses	132,991	73,305
Restricted assets		
Cash and cash equivalents	855,955	521,596
Total Current Assets	29,345,205	30,155,529
Noncurrent Assets		
Investments, at fair value	12,001,042	10,255,969
Loans receivable	8,855,453	8,952,953
Security deposits	4,794	4,794
Right-of-use asset	768,293	881,595
Capital assets, net	207,508	251,896
Total Noncurrent Assets	21,837,090	20,347,207
 Total Assets	 \$ 51,182,295	 \$ 50,502,736

Liabilities and Net Position

Current Liabilities		
Accounts payable	\$ 2,131,041	\$ 2,876,904
Accrued liabilities	345,210	286,294
Current portion of lease liability	114,140	112,465
Liabilities payable from restricted assets		
Accounts payable	87,196	123,286
Total Current Liabilities	2,677,587	3,398,949
 Long-Term Lease Liability	 656,665	 770,806
Total Liabilities	3,334,252	4,169,755
 Net Position		
Investment in capital assets	207,508	251,896
Restricted	768,759	398,310
Unrestricted	46,871,776	45,682,775
Total Net Position	47,848,043	46,332,981
 Total Liabilities and Net Position	 \$ 51,182,295	 \$ 50,502,736

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Operating Revenues		
Property taxes	\$ 23,462,095	\$ 22,590,534
S.B.3 transportation tax	1,030,847	875,554
Government contracts	23,200	20,144
Interest income	1,127,377	495,499
IDDHelp revenue	-	12,727
S.B.40 revenue	195,135	203,686
Other	<u>95,495</u>	<u>85,632</u>
Total Operating Revenues	<u>25,934,149</u>	<u>24,283,776</u>
Operating Expenses		
Project services	19,658,707	21,002,442
S.B.3 transportation	680,301	823,286
Special projects	259,923	355,148
Administration	<u>2,219,334</u>	<u>2,072,038</u>
Total Operating Expenses	<u>22,818,265</u>	<u>24,252,914</u>
Excess of Operating Revenues Over Expenses	<u>3,115,884</u>	<u>30,862</u>
Non-operating Revenues		
Loss on disposal of capital assets	-	(7,955)
Unrealized (loss) on investments	<u>(1,600,822)</u>	<u>(530,833)</u>
Total Non-operating Revenues	<u>(1,600,822)</u>	<u>(538,788)</u>
Excess (Deficit) of Revenues Over Expenses	1,515,062	(507,926)
Net Position, Beginning of Year	<u>46,332,981</u>	<u>46,840,907</u>
Net Position, End of Year	<u>\$ 47,848,043</u>	<u>\$ 46,332,981</u>

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Cash Flows
Years Ended June 30, 2023 and 2022**

	2023	2022
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	\$ 24,416,218	\$ 23,602,476
Interest received	1,022,874	528,413
Proceeds from other support	313,832	322,189
Cash received from loan repayments	97,500	-
Cash paid for projects	(21,379,045)	(21,544,660)
Cash paid to employees	(1,180,679)	(1,226,581)
Cash paid for other operating activities	(957,251)	(763,957)
Net Cash Provided by Operating Activities	2,333,449	917,880
Cash Flows From Capital Activities		
Purchase of capital assets	(38,791)	(54,630)
Cash Flows From Investing Activities		
Net sales (purchases) of investments	(2,004,185)	(763,531)
Net Increase in Cash and Cash Equivalents	290,473	99,719
Cash and Cash Equivalents, Beginning of Year	850,870	751,151
Cash and Cash Equivalents, End of Year	\$ 1,141,343	\$ 850,870
Cash and Cash Equivalents	\$ 285,388	\$ 329,274
Restricted Cash and Cash Equivalents	855,955	521,596
Total Cash and Cash Equivalents	\$ 1,141,343	\$ 850,870
Reconciliation of Excess (Deficit) of Revenues over Expenses to Net Cash Provided by Operating Activities		
Excess (deficit) of revenues over expenses	\$ 1,515,062	\$ (507,926)
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided by operating activities		
Depreciation	83,179	83,964
Loss on disposal of capital assets	-	7,955
Unrealized loss on investments	1,600,822	530,833
Change in assets and liabilities		
(Increase) decrease in interest receivable	(104,503)	32,914
(Increase) in accounts receivable	(76,724)	(74,336)
(Increase) in prepaid expenses	(59,686)	(25,691)
Decrease in restricted accounts receivable	-	210,724
Decrease in right of use assets	113,302	111,651
Decrease in loans receivable	97,500	-
Increase (decrease) in accounts payable	(745,863)	743,003
Increase in accrued liabilities	58,916	24,446
(Decrease) in lease liability	(112,466)	(110,813)
(Decrease) in liabilities payable from restricted assets	(36,090)	(108,844)
Net Cash Provided by Operating Activities	\$ 2,333,449	\$ 917,880

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

1. Reporting Entity and Basis of Presentation

The Productive Living Board for St. Louis County Citizens with Developmental Disabilities (the "Agency") is a tax-exempt organization, established by St. Louis County, Missouri (the "County") voters for the purpose of providing services to citizens of the County with developmental disabilities. The Agency may provide and/or contract for services including residential, vocational and transportation support services. Major funding is provided by a voter-approved property tax of nine cents per \$100 assessed value for calendar years 2023 and 2022. The County Executive recommends and the County Council approves the appointment of nine members to govern the Agency. The basic financial statements of the Agency have been prepared in accordance with the provisions of the Governmental Accounting Standards Board ("GASB"), Accounting Standards Codification (the "GASB ASC"), which is the source of authoritative, governmental accounting principles generally accepted in the United States of America ("GAAP"). All references to authoritative accounting guidance contained in our disclosures are based on the general accounting topics within the GASB ASC. In accordance with guidance issued by GASB, the Agency is considered a component unit of the County for financial reporting purposes.

2. Summary of Significant Accounting Policies

Method of Accounting

The financial statements of the Agency have been prepared using the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Property Tax Collections and Expenses

The Agency's principal source of revenue is property taxes levied and collected by the County on the Agency's behalf. The Agency has no power to levy taxes on its own and is dependent on the County to make tax collections available to the Agency for operational purposes. Taxes collected in one month are distributed to the Agency in the subsequent month. Consequently, property taxes are recognized as revenue only to the extent they have been collected by the County Collector. Undistributed taxes held by the County Collector are included with accounts receivable. Undistributed taxes totaled \$191,517 and \$114,793 at June 30, 2023 and 2022, respectively.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

The Agency has adopted a fiscal year that begins July 1 each year. Property taxes are collected several months prior to the start of the fiscal year. This creates a balance in cash and cash equivalents and investments at the end of the fiscal year that will be used to pay for the services approved for the fiscal year beginning July 1. The amount of these approved services are part of unrestricted net position.

Capital Assets

Capital assets are stated at cost. Major additions and improvements are capitalized, while maintenance and repairs are expensed as incurred. When assets are sold or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts. Any gain or loss arising from such disposition is included as income or expense in the year of disposition.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the shorter of the life of the related asset or the term of the lease.

The estimated lives for computing depreciation on capital assets are:

<u>Classification</u>	<u>Years</u>
Furniture and equipment	5-20
Leasehold improvements	2-10

Components of Net Position

Investment in Capital Assets

Investment in capital assets consists of the cost of office furniture, equipment, and leasehold improvements, net of the related accumulated depreciation expense.

Restricted

Restricted net position consists of the amount reserved for future S.B.3 transportation expenditures, which are restricted for use in providing transportation services.

Unrestricted

Committed for Projects - This component consists of funds committed for specific project expenditures. Committed funds in the current year will be incurred and reimbursed in the subsequent year. Property tax revenues are disbursed for service projects, grants, purchases of service, and minor capital grants.

Committed for Administration - This component consists of funds designated for administration of projects.

Investment in Loans - This component consists of nonspendable loans issued to agencies for special capital projects.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

Emergency Working Capital Reserve - This component consists of Board established funds for emergency or unanticipated needs. The related policy calls for maintaining 10 percent of total revenues in this reserve.

Assigned for Specific Purposes - This component consists of funds designated by the Board for services and/or capital projects which the Agency has not yet committed for specific agencies/projects.

Unassigned - This classification represents amounts that have not been restricted, committed, or assigned to specific purposes.

Compensated Absences

Vacation pay is accrued as earned. Employees may accumulate and carry forward up to a maximum of two times the total number of days earned on an annual basis.

Cash and Cash Equivalents

Cash and cash equivalents are defined as all cash and short-term investments held by the Agency with an original maturity of three months or less at the time of purchase.

Federal Income Tax

The Agency is classified as a state institution by the Internal Revenue Service and is exempt from federal income taxes under Sections 115(a) and 501(c)(3) of the Internal Revenue Code.

3. Cash and Cash Equivalents and Investments

The Agency accounts for its investments at fair value, as reported by the County.

The Agency participates in an investment pool, which is managed by the County Treasurer. Investments consist primarily of various short-term investments and cash equivalents, such as repurchase agreements, that are fully collateralized by written agreements between the County and the custodial institution. Investment pool policies associated with risk are maintained by the County.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

A summary of cash and cash equivalents and investments at June 30, is as follows:

	<u>2023</u>		<u>2022</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
St. Louis County investment pool	\$41,224,892	\$ 39,633,724	\$ 39,220,707	\$ 39,230,361
Repurchase agreements	916,243	916,243	625,770	625,770
Cash deposits	<u>225,100</u>	<u>225,100</u>	<u>225,100</u>	<u>225,100</u>
Total Cash and Cash Equivalents and Investments	<u>\$42,366,235</u>	<u>\$40,775,067</u>	<u>\$40,071,577</u>	<u>\$40,081,231</u>

Included in the accompanying statements of net position as:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 285,388	\$ 329,274
Cash and cash equivalents - restricted	855,955	521,596
Investments - current	27,632,682	28,974,392
Investments - noncurrent	<u>12,001,042</u>	<u>10,255,969</u>
Total Cash and Cash Equivalents and Investments	<u>\$40,775,067</u>	<u>\$40,081,231</u>

For cash and cash equivalents, custodial credit risk is the risk that in the event of bank failure, the Agency's cash and cash equivalents may not be returned to it. Protection of the Agency's cash and cash equivalents is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, or by a single collateral pool established by the financial institution.

The Agency should categorize its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County categorizes its fair value measurements within the fair value hierarchy; however, the Agency's investments held in the St. Louis County investment pool are not specifically allocated within the leveling tables of the County's financial statements, and this information is not available. All investments within the County's investment pool are categorized as Level 1 or Level 2 assets.

4. Loans Receivable

The Agency loans funds for certain projects, with repayment generally to begin at the completion of the project. The loans are generally secured by a first deed of trust. The terms of the loans range from 30 to 40 years. All of the loans outstanding during 2023 and 2022 are non-interest bearing.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

5. Capital Assets

Capital asset activity for the years ended June 30, is as follows:

	2023			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 1,222,902	\$ 38,791	\$ -	\$1,261,693
Leasehold improvements	191,987	-	-	191,987
	1,414,889	38,791	-	1,453,680
Less accumulated depreciation	1,162,993	83,179	-	1,246,172
Total Capital Assets, Net	<u>\$ 251,896</u>	<u>\$ (44,388)</u>	<u>\$ -</u>	<u>\$ 207,508</u>
	2022			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 1,237,237	\$ 52,510	\$ 66,845	\$1,222,902
Leasehold improvements	191,987	-	-	191,987
	1,429,224	52,510	66,845	1,414,889
Less accumulated depreciation	1,140,039	83,964	61,010	1,162,993
Total Capital Assets, Net	<u>\$ 289,185</u>	<u>\$ (31,454)</u>	<u>\$ 5,835</u>	<u>\$ 251,896</u>

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

6. Operating Lease Obligations

During the 2023 Fiscal Year, the Agency had one lease for the office space that they occupy. The lease has a remaining 6.42 years, with the rate increasing for the final 5 years.

The following summarizes the weighted average remaining lease term and discount rate as of June 30:

	<u>2023</u>	<u>2022</u>
Weighted Average Remaining Lease Term Operating Leases	6.42	7.42
Weighted Average Discount Rate Operating Leases	1.48 %	1.48 %

The maturities of lease liabilities as of June 30, 2023 are as follows:

<u>Years Ending June 30,</u>	
2024	\$ 124,622
2025	125,542
2026	126,200
2027	126,200
2028	126,200
Thereafter	<u>178,783</u>
Total Lease Payments	807,547
Less: Interest	<u>(36,742)</u>
Present Value of Lease Liability	<u>\$ 770,805</u>

The Agency is a lessee under a lease for office facilities. The leased asset totaled \$768,293 and 881,595 as of June 30, 2023 and 2022, respectively. Amortization expense for the years ended June 30, 2023 and 2022 was \$125,460 and \$111,651, respectively. At June 30, 2023 and 2022, accumulated amortization related to the leased asset totaled \$347,135 and 221,675, respectively.

7. Defined Contribution Pension Plan

The Agency participates in a defined contribution pension plan for employees who meet certain eligibility requirements. Monthly amounts ranging from 6 percent to 15 percent, varying upon the length of employment, of an employee's gross salary are contributed to a tax-sheltered annuity. For the years ended June 30, 2023 and 2022, the Agency's retirement contributions were \$149,338 and \$138,985, respectively. Contributions were based on total Agency payroll of \$1,241,794 and \$1,151,779 and total covered payroll of pension plan participants of \$1,178,665 and \$1,137,779 for the years ended June 30, 2023 and 2022, respectively.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

8. S.B.3 Transportation Tax

During the years ended June 30, 2023 and 2022, the Agency was the recipient of a portion of the one-half cent transportation sales tax levied pursuant to RSMo 94.645. The receipts were used to provide transportation services for clients of the St. Louis Regional Center. The St. Louis Regional Center is responsible for determining the eligibility of individuals receiving these services and referring them to vendors to provide these services.

The schedules of activity of the S.B.3 Transportation Program for the years ended June 30, are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 398,310	\$ 344,867
Revenue:		
S.B. 3 transportation tax	1,030,847	875,554
Interest	<u>19,903</u>	<u>1,175</u>
	<u>1,050,750</u>	<u>876,729</u>
Expenses:		
Client transportation	<u>680,301</u>	<u>823,286</u>
Balance, end of year	<u>\$ 768,759</u>	<u>\$ 398,310</u>

Balances at June 30, are comprised of the following:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 855,955	\$ 521,596
Less:		
Accounts payable	<u>87,196</u>	<u>123,286</u>
Restricted For Future S.B.3 Transportation Expenditures	<u>\$ 768,759</u>	<u>\$ 398,310</u>

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2023 and 2022**

9. Unrestricted Net Position

The components of unrestricted net position at June 30, are as follows:

	<u>2023</u>	<u>2022</u>
Committed for projects	\$ 28,389,163	\$ 28,221,408
Committed for administration	2,916,485	2,627,412
Investment in loans	8,855,453	8,952,953
Board-designated:		
Emergency working capital reserve	2,433,326	2,375,294
Assigned for specific purposes	536,174	2,305,310
Unassigned		
Ongoing services	696,049	656,652
Non-recurring projects	<u>3,045,126</u>	<u>543,746</u>
Total Unrestricted Net Position	<u>\$ 46,871,776</u>	<u>\$ 45,682,775</u>

Productive Living Board for St. Louis County Citizens
with Developmental Disabilities
Schedule of Changes in Net Position
Year Ended June 30, 2023

	Committed		Investment In Loans	Investment In Capital Assets	Restricted For S.B. 3	Board-Designated					Total
	For Projects	Other Committed				Working Capital Reserve	Other Assigned	Unassigned	Program Services	Undesignated	
Balance, June 30, 2022	\$28,221,408	\$2,627,412	\$8,952,953	\$251,896	\$398,310	\$2,375,294	\$2,305,310	\$1,200,398	\$ -	\$ -	\$46,332,981
Revenue	-	-	-	-	1,050,750	-	-	-	-	23,282,577	\$24,333,327
Board Designations	-	-	-	-	-	2,433,326	(255,994)	512,060	28,178,105	(30,867,496)	\$1
New Committed	25,773,680	2,916,485	-	-	-	-	-	(512,060)	(28,178,105)	-	\$0
Committed Cancelled	(5,947,219)	-	-	-	-	-	-	5,947,219	-	-	\$0
Project services	(20,339,007)	-	-	-	-	-	-	-	-	-	(\$20,339,007)
Carryover Funds	-	-	-	-	-	-	-	-	-	-	\$0
S.B.3 transportation exp.	680,301	-	-	-	(680,301)	-	-	-	-	-	(\$0)
Loans	-	-	-	-	-	-	-	-	-	-	\$0
Loan repayments	-	-	(97,500)	-	-	-	-	97,500	-	-	\$0
Forgiveness of loans	-	-	-	-	-	-	-	-	-	-	\$0
Special projects	-	-	-	-	-	-	-	(259,926)	-	-	(\$259,926)
Purchase of Equipment	-	-	-	38,791	-	-	-	-	-	(38,789)	\$2
Administration expense	-	-	-	-	-	-	-	(2,219,335)	-	-	(\$2,219,335)
Depreciation Expense	-	-	-	(83,179)	-	-	-	83,179	-	-	\$0
Loss on Disposal of Equipme	-	-	-	-	-	-	-	-	-	-	\$0
Transfers	-	(2,627,412)	-	-	-	(2,375,294)	(1,513,142)	(1,107,860)	-	7,623,708	\$0
Net changes	167,755	289,073	(97,500)	(44,388)	370,449	58,032	(1,769,136)	2,540,777	-	-	1,515,062
Balance, June 30, 2023	\$28,389,163	\$2,916,485	\$8,855,453	\$207,508	\$768,759	\$2,433,326	\$536,174	\$3,741,175	\$ -	\$ -	\$ 47,848,043

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Easterseals Midwest	1001	36	2023	Community Living	\$ 1,659,599	\$ -	\$ 839,114	\$ 820,485	\$ -	\$ -
Easterseals Midwest	1001	36	2024	Community Living	-	1,319,340	-	-	-	1,319,340
Sunnyhill, Inc.	1086	36	2023	Community Living	1,696,504	-	1,385,346	311,158	-	-
Sunnyhill, Inc.	1086	36	2024	Community Living	-	1,798,295	-	-	-	1,798,295
Sunnyhill, Inc.	1086	40	2023	Community Living	-	150,000	150,000	-	-	-
UCP Heartland	1091	36	2023	Community Living	115,855	-	90,932	24,923	-	-
UCP Heartland	1091	36	2024	Community Living	-	122,807	-	-	-	122,807
St. Louis Arc, Inc.	1196	36	2023	Community Living	839,349	92,025	931,374	-	-	-
St. Louis Arc, Inc.	1196	36	2024	Community Living	-	1,026,287	-	-	-	1,026,287
Bridges Community Support Services	1320	36	2023	Community Living	157,922	-	74,204	83,718	-	-
Bridges Community Support Services	1320	36	2024	Community Living	-	125,528	-	-	-	125,528
St. Louis Arc, Inc.	1447	10	2023	Community Living	5,200	-	4,889	311	-	-
St. Louis Arc, Inc.	1447	10	2024	Community Living	-	5,512	-	-	-	5,512
Bridges Community Support Services	1448	10	2023	Community Living	46,016	-	911	45,105	-	-
Bridges Community Support Services	1448	10	2024	Community Living	-	48,777	-	-	-	48,777
Easterseals Midwest	1449	10	2023	Community Living	44,875	-	1,669	43,206	-	-
Easterseals Midwest	1449	10	2024	Community Living	-	47,568	-	-	-	47,568
Sunnyhill, Inc.	1450	10	2023	Community Living	48,310	-	12,569	35,741	-	-
Sunnyhill, Inc.	1450	10	2024	Community Living	-	51,209	-	-	-	51,209
UCP Heartland	1451	10	2023	Community Living	48,707	-	33,319	15,388	-	-
UCP Heartland	1451	10	2024	Community Living	-	51,630	-	-	-	51,630
St. Louis Arc, Inc.	1452	10	2023	Community Living	49,612	-	49,612	-	-	-
St. Louis Arc, Inc.	1452	10	2024	Community Living	-	52,589	-	-	-	52,589
Bridges Community Support Services	1457	10	2023	Community Living	5,200	-	1,954	3,246	-	-
Bridges Community Support Services	1457	10	2024	Community Living	-	5,512	-	-	-	5,512
Easterseals Midwest	1458	10	2023	Community Living	5,200	-	824	4,376	-	-
Easterseals Midwest	1458	10	2024	Community Living	-	5,512	-	-	-	5,512
Sunnyhill, Inc.	1459	10	2023	Community Living	5,200	-	2,481	2,719	-	-
Sunnyhill, Inc.	1459	10	2024	Community Living	-	5,512	-	-	-	5,512
UCP Heartland	1460	10	2023	Community Living	5,200	-	4,891	309	-	-
UCP Heartland	1460	10	2024	Community Living	-	5,512	-	-	-	5,512
The Center For Head Injury Services	1461	10	2023	Community Living	5,200	-	2,491	2,709	-	-
The Center For Head Injury Services	1461	10	2024	Community Living	-	5,512	-	-	-	5,512
St. Louis Arc, Inc.	1892	10	2023	Support Systems	77,492	-	77,492	-	-	-
St. Louis Arc, Inc.	1892	10	2024	Support Systems	-	82,143	-	-	-	82,143
Easterseals Midwest	2003	12	2023	Support Systems	498,696	-	288,083	210,613	-	-
Easterseals Midwest	2003	12	2024	Support Systems	-	528,618	-	-	-	528,618
Easterseals Midwest	2003	18	2023	Support Systems	-	150,000	150,000	-	-	-
UCP Heartland	2011	10	2023	Support Systems	262,299	-	135,824	126,475	-	-
UCP Heartland	2011	10	2024	Support Systems	-	278,037	-	-	-	278,037
Great Circle	2013	10	2023	Support Systems	25,194	-	13,183	12,011	-	-
Great Circle	2013	10	2024	Support Systems	-	26,706	-	-	-	26,706
Great Circle	2013	11	2023	Support Systems	139,411	-	50,640	88,771	-	-

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Great Circle	2013	11	2024	Support Systems	-	132,938	-	-	-	132,938
Great Circle	2013	16	2023	Support Systems	-	50,000	-	-	-	50,000
St. Louis Arc, Inc.	2021	10	2023	Support Systems	3,165,497	-	2,883,095	282,402	-	-
St. Louis Arc, Inc.	2021	10	2024	Support Systems	-	3,355,427	-	-	-	3,355,427
St. Louis Arc, Inc.	2021	13	2023	Support Systems	65,461	-	87,841	10,620	33,000	-
St. Louis Arc, Inc.	2021	13	2024	Support Systems	-	465,198	-	-	-	465,198
St. Louis Arc, Inc.	2021	33	2023	Support Systems	373,406	-	262,608	77,798	(33,000)	-
St. Louis Arc, Inc.	2021	35	2023	Support Systems	350,784	-	349,660	1,124	-	-
St. Louis Arc, Inc.	2021	35	2024	Support Systems	-	371,831	-	-	-	371,831
St. Louis Arc, Inc.	3004	10	2023	Employment Services	556,311	-	414,029	142,282	-	-
St. Louis Arc, Inc.	3004	10	2024	Employment Services	-	589,690	-	-	-	589,690
Easterseals Midwest	3008	10	2023	Employment Services	487,534	-	409,290	78,244	-	-
Easterseals Midwest	3008	10	2024	Employment Services	-	516,787	-	-	-	516,787
Paraquad, Inc.	3010	10	2023	Employment Services	54,666	-	24,100	30,566	-	-
Paraquad, Inc.	3010	10	2024	Employment Services	-	57,946	-	-	-	57,946
UCP Heartland	3011	10	2023	Employment Services	214,975	-	167,532	47,443	-	-
UCP Heartland	3011	10	2024	Employment Services	-	227,874	-	-	-	227,874
MERS/Missouri Goodwill Industries	3012	10	2023	Employment Services	441,082	-	282,369	158,713	-	-
MERS/Missouri Goodwill Industries	3012	10	2024	Employment Services	-	467,547	-	-	-	467,547
Canterbury Enterprises, Inc.	3053	10	2023	Sheltered Workshop	390,513	-	388,704	1,809	-	-
Canterbury Enterprises, Inc.	3053	10	2024	Sheltered Workshop	-	413,944	-	-	-	413,944
Valley Industries	3054	10	2023	Sheltered Workshop	647,338	-	647,338	0	-	-
Valley Industries	3054	10	2024	Sheltered Workshop	-	686,179	-	-	-	686,179
Lafayette Industries North, Inc.	3055	10	2023	Sheltered Workshop	523,002	-	523,002	0	-	-
Lafayette Industries North, Inc.	3055	10	2024	Sheltered Workshop	-	554,383	-	-	-	554,383
Lafayette Work Center	3056	10	2023	Sheltered Workshop	581,776	-	581,775	1	-	-
Lafayette Work Center	3056	10	2024	Sheltered Workshop	-	616,683	-	-	-	616,683
Heartland Industries, Inc.	3058	10	2023	Sheltered Workshop	499,374	-	476,789	22,585	-	-
Heartland Industries, Inc.	3058	10	2024	Sheltered Workshop	-	529,337	-	-	-	529,337
Heartland Industries, Inc.	3058	14	2023	Sheltered Workshop	-	53,831	53,831	-	-	-
BCI	3070	10	2023	Employment Services	24,064	-	4,345	19,719	-	-
BCI	3070	10	2024	Employment Services	-	25,508	-	-	-	25,508
The Center For Head Injury Services	3072	10	2023	Employment Services	243,104	-	240,823	2,281	-	-
The Center For Head Injury Services	3072	10	2024	Employment Services	-	257,691	-	-	-	257,691
Mercy	3073	10	2023	Employment Services	141,940	-	126,996	14,944	-	-
Mercy	3073	10	2024	Employment Services	-	98,756	-	-	-	98,756
SSM Healthcare St. Louis	3077	10	2023	Employment Services	82,507	-	81,375	1,132	-	-
SSM Healthcare St. Louis	3077	10	2024	Employment Services	-	87,459	-	-	-	87,459
St. Luke's Hospital	3082	10	2023	Employment Services	53,263	-	33,472	19,791	-	-
St. Luke's Hospital	3082	10	2024	Employment Services	-	56,459	-	-	-	56,459
Canterbury Enterprises, Inc.	3098	10	2021	Sheltered Workshop	38,620	-	59,413	-	80,201	59,408
Canterbury Enterprises, Inc.	3098	10	2022	Sheltered Workshop	2,377	-	-	-	-	2,377
Canterbury Enterprises, Inc.	3098	10	2023	Sheltered Workshop	-	4,848	-	-	-	4,848

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023

Agency	Project No.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Canterbury Enterprises, Inc.	3098	10	2007 Sheltered Workshop	14,801	-	-	-	(14,801)	-
Canterbury Enterprises, Inc.	3098	10	2008 Sheltered Workshop	4,820	-	-	-	(4,820)	-
Canterbury Enterprises, Inc.	3098	10	2009 Sheltered Workshop	60,580	-	-	-	(60,580)	-
Lafayette Industries North, Inc.	3099	10	2021 Sheltered Workshop	69,195	-	46,299	-	14,595	37,491
Lafayette Industries North, Inc.	3099	10	2023 Sheltered Workshop	-	42,782	-	-	-	42,782
Lafayette Industries North, Inc.	3099	10	2020 Sheltered Workshop	14,595	-	-	-	(14,595)	-
Lafayette Work Center	3100	10	2021 Sheltered Workshop	271	-	-	-	(271)	-
Lafayette Work Center	3100	10	2022 Sheltered Workshop	172,786	-	34,697	-	271	138,360
Lafayette Work Center	3100	10	2023 Sheltered Workshop	-	136,804	-	-	-	136,804
Valley Industries	3102	10	2021 Sheltered Workshop	116,338	-	130,650	-	35,891	21,578
Valley Industries	3102	10	2022 Sheltered Workshop	58,879	-	-	-	-	58,879
Valley Industries	3102	10	2023 Sheltered Workshop	-	109,782	-	-	-	109,782
Valley Industries	3102	10	2020 Sheltered Workshop	35,891	-	-	-	(35,891)	-
Heartland Industries, Inc.	3103	10	2022 Sheltered Workshop	6,727	-	6,727	-	-	-
Heartland Industries, Inc.	3103	10	2023 Sheltered Workshop	-	144,366	57,170	-	-	87,196
Mercy	3113	10	2023 Employment Services	179,373	-	149,876	29,497	-	-
Mercy	3113	10	2024 Employment Services	-	241,802	-	-	-	241,802
BCI	3462	10	2023 Employment Training	60,000	-	13,500	46,500	-	-
BCI	3462	10	2024 Employment Training	-	63,600	-	-	-	63,600
BCI	3462	12	2023 Employment Training	-	-	-	-	-	-
Paraquad, Inc.	4003	10	2023 Support Systems	86,187	-	29,085	57,102	-	-
Paraquad, Inc.	4003	10	2024 Support Systems	-	91,359	-	-	-	91,359
ProjectCU, Inc.	4009	10	2023 Sheltered Workshop	96,074	-	96,074	-	-	-
ProjectCU, Inc.	4009	11	2024 Sheltered Workshop	-	101,842	-	-	-	101,842
Promise Community Homes	4034	45	2023 Community Living	-	100,000	52,461	-	-	47,539
Options for Justice	4036	11	2023 Support Systems	221,551	-	211,537	10,014	-	-
Options for Justice	4036	11	2024 Support Systems	-	234,846	-	-	-	234,846
St. Louis Arc, Inc.	4046	10	2023 Support Systems	31,200	-	31,200	-	-	-
St. Louis Arc, Inc.	4046	10	2024 Support Systems	-	33,072	-	-	-	33,072
OATS, Inc.	5001	50	2023 Employment Transportation	739,139	-	341,844	397,295	-	-
OATS, Inc.	5001	50	2024 Employment Transportation	-	783,488	-	-	-	783,488
OATS, Inc.	5001	51	2023 Employment Transportation	54,584	-	-	54,584	-	-
OATS, Inc.	5001	51	2024 Employment Transportation	-	57,860	-	-	-	57,860
OATS, Inc.	5001	52	2023 Employment Transportation	5,731	-	-	5,731	-	-
OATS, Inc.	5001	52	2024 Employment Transportation	-	6,075	-	-	-	6,075
OATS, Inc.	5001	56	2023 Employment Transportation	15,720	-	13,399	2,321	-	-
OATS, Inc.	5001	56	2024 Employment Transportation	-	16,663	-	-	-	16,663
OATS, Inc.	5009	50	2023 Employment Transportation	575,470	-	639,212	1	63,743	-
OATS, Inc.	5009	50	2024 Employment Transportation	-	575,470	-	-	-	575,470
OATS, Inc.	5009	51	2023 Employment Transportation	124,530	-	41,089	19,698	(63,743)	-
OATS, Inc.	5009	51	2024 Employment Transportation	-	124,530	-	-	-	124,530
LifeBridge Partnership	5038	58	2023 Community Transportation	139,128	-	78,365	60,763	-	-
LifeBridge Partnership	5038	58	2024 Community Transportation	-	117,960	-	-	-	117,960

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023

Agency	Project No.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
OATS, Inc.	5047	55	2021 Agency Supports	22,973	-	-	-	-	22,973
OATS, Inc.	5047	55	2022 Agency Supports	23,433	-	-	-	-	23,433
OATS, Inc.	5047	55	2023 Agency Supports	24,371	-	-	-	-	24,371
OATS, Inc.	5047	55	2024 Agency Supports	-	25,834	-	-	-	25,834
OATS, Inc.	5047	55	2016 Agency Supports	1,981	-	-	-	(1,981)	-
OATS, Inc.	5047	55	2017 Agency Supports	21,224	-	-	-	(21,224)	-
OATS, Inc.	5047	55	2018 Agency Supports	21,437	-	-	-	(21,437)	-
OATS, Inc.	5047	55	2019 Agency Supports	21,866	-	-	-	(21,866)	-
OATS, Inc.	5047	55	2020 Agency Supports	22,522	-	-	-	66,508	89,030
Paraquad, Inc.	5062	50	2023 Community Transportation	31,051	-	18,988	12,063	-	-
Paraquad, Inc.	5062	50	2024 Community Transportation	-	32,915	-	-	-	32,915
Jamestown New Horizons	6001	10	2023 Professional Services	34,118	-	11,145	22,973	-	-
Tree House of Greater St. Louis	6008	10	2024 Professional Services	-	50,088	-	-	-	50,088
Tree House of Greater St. Louis	6008	12	2023 Professional Services	47,252	-	47,252	-	-	-
Jewish Community Center	6013	10	2022 Community Integration	117,028	-	99,573	17,456	-	-
Jewish Community Center	6013	10	2023 Community Integration	153,303	-	34,221	-	-	119,082
Jewish Community Center	6013	10	2024 Community Integration	-	162,444	-	-	-	162,444
Jewish Community Center	6013	12	2022 Community Integration	28,356	-	7,604	20,752	-	-
Jewish Community Center	6013	12	2023 Community Integration	34,747	-	-	-	-	34,747
Jewish Community Center	6013	12	2024 Community Integration	-	36,813	-	-	-	36,813
Gateway Region YMCA	6019	10	2022 Community Integration	83,525	-	38,923	44,602	-	-
Gateway Region YMCA	6019	10	2023 Community Integration	93,726	-	597	-	-	93,129
Gateway Region YMCA	6019	10	2024 Community Integration	-	99,319	-	-	-	99,319
Gateway Region YMCA	6048	10	2023 Community Integration	80,030	-	77,631	2,399	-	-
Gateway Region YMCA	6048	10	2024 Community Integration	-	84,823	-	-	-	84,823
St. Louis Arc, Inc.	6053	10	2023 Employment Training	171,615	-	58,756	-	-	112,859
St. Louis Arc, Inc.	6053	10	2024 Employment Training	-	181,912	-	-	-	181,912
St. Louis Arc, Inc.	6053	12	2022 Employment Training	67,344	-	67,344	-	-	-
The Recreation Council	6054	10	2022 Community Integration	171,075	-	80,867	90,208	-	-
The Recreation Council	6054	10	2023 Community Integration	380,709	-	212,006	75,419	-	93,284
The Recreation Council	6054	10	2024 Community Integration	-	323,607	-	-	-	323,607
The Recreation Council	6054	12	2022 Community Integration	44,368	-	640	43,728	-	-
The Recreation Council	6054	12	2023 Community Integration	641,837	-	166,769	-	-	475,068
The Recreation Council	6054	12	2024 Community Integration	-	616,316	-	-	-	616,316
The Recreation Council	6054	13	2022 Community Integration	119,802	-	11,790	100,012	(8,000)	-
The Recreation Council	6054	14	2022 Community Integration	11,791	-	5,321	6,471	-	-
The Recreation Council	6054	15	2022 Community Integration	5,100	-	-	5,100	-	-
The Recreation Council	6054	16	2022 Community Integration	237,487	-	138,376	99,111	-	-
The Recreation Council	6054	17	2022 Community Integration	55,835	-	23,229	32,607	-	-
The Recreation Council	6054	18	2022 Community Integration	17,538	-	18,222	7,316	8,000	-
The Recreation Council	6054	19	2022 Community Integration	41,987	-	34,989	6,998	-	-
The Recreation Council	6054	19	2023 Community Integration	87,334	-	46,569	-	-	40,765
The Recreation Council	6054	19	2024 Community Integration	-	92,574	-	-	-	92,574

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
The Recreation Council	6054	20	2024	Community Integration	-	136,162	-	-	-	136,162
UCP Heartland	6058	10	2022	Community Integration	5,792	-	5,792	-	-	-
UCP Heartland	6058	10	2023	Community Integration	6,024	-	-	-	-	6,024
UCP Heartland	6058	11	2022	Community Integration	25,276	-	15,152	10,124	-	-
UCP Heartland	6058	11	2023	Community Integration	27,909	-	1,342	-	-	26,568
St. Louis Arc, Inc.	6060	10	2023	Community Integration	339,508	-	338,555	953	-	-
St. Louis Arc, Inc.	6060	10	2024	Community Integration	-	359,876	-	-	-	359,876
Gateway Region YMCA	6061	11	2023	Support Systems	73,757	-	58,184	15,573	-	-
Gateway Region YMCA	6061	11	2024	Support Systems	-	78,183	-	-	-	78,183
Jewish Community Center	6063	10	2023	Community Integration	55,955	-	32,326	1,358	(22,271)	-
Jewish Community Center	6063	10	2024	Community Integration	-	59,307	-	-	-	59,307
Jewish Community Center	6063	11	2023	Community Integration	76,876	-	99,146	1	22,271	-
Jewish Community Center	6063	11	2024	Community Integration	-	81,468	-	-	-	81,468
UCP Heartland	6064	10	2022	Community Integration	50,400	-	31,558	18,842	-	-
UCP Heartland	6064	10	2023	Community Integration	73,741	-	29,823	-	-	43,918
UCP Heartland	6064	10	2024	Community Integration	-	78,166	-	-	-	78,166
UCP Heartland	6064	11	2022	Community Integration	3,590	-	-	3,590	-	-
UCP Heartland	6064	11	2023	Community Integration	11,203	-	10,560	-	-	643
UCP Heartland	6064	11	2024	Community Integration	-	11,875	-	-	-	11,875
YWCA Metro St. Louis	6066	40	2023	Support Systems	121,977	-	120,677	1,300	-	-
YWCA Metro St. Louis	6066	40	2024	Support Systems	-	129,297	-	-	-	129,297
The Center For Head Injury Services	6067	10	2023	Community Living	350,101	-	149,017	201,084	-	-
The Center For Head Injury Services	6067	10	2024	Community Living	-	371,108	-	-	-	371,108
Family Advocacy and Community Training	6068	10	2023	Support Systems	184,142	-	184,142	-	-	-
Family Advocacy and Community Training	6068	10	2024	Support Systems	-	195,193	-	-	-	195,193
ShowMe Aquatics	6083	10	2023	Professional Services	32,038	-	11,374	20,664	-	-
ShowMe Aquatics	6083	10	2024	Professional Services	-	33,961	-	-	-	33,961
Epilepsy Foundation of Missouri and Kansas	6099	10	2023	Support Systems	15,568	-	8,745	6,823	-	-
Epilepsy Foundation of Missouri and Kansas	6099	10	2024	Support Systems	-	16,503	-	-	-	16,503
St. Louis Arc, Inc.	6104	10	2023	Support Systems	85,687	-	84,636	1,051	-	-
St. Louis Arc, Inc.	6104	10	2024	Support Systems	-	90,829	-	-	-	90,829
Easterseals Midwest	7003	10	2023	Employment Training	413,574	-	88,717	324,857	-	-
Easterseals Midwest	7003	10	2024	Employment Training	-	307,972	-	-	-	307,972
The Oasis Institute	7008	10	2023	Community Integration	74,139	-	74,139	-	-	-
Association on Aging	7010	10	2023	Community Integration	16,237	-	7,844	8,393	-	-
Association on Aging	7010	10	2024	Community Integration	-	17,145	-	-	-	17,145
Association on Aging	7010	13	2023	Community Integration	-	8,229	8,229	-	-	-
Association on Aging	7011	10	2023	Community Integration	18,293	-	12,598	5,695	-	-
Association on Aging	7011	10	2024	Community Integration	-	19,391	-	-	-	19,391
Association on Aging	7011	11	2023	Community Integration	73,730	-	63,137	10,593	-	-
Association on Aging	7011	11	2024	Community Integration	-	78,144	-	-	-	78,144
Paraquad, Inc.	7012	10	2023	Support Systems	9,826	-	9,826	-	-	-
Paraquad, Inc.	7012	10	2024	Support Systems	-	10,416	-	-	-	10,416

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023**

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
The Center For Head Injury Services	7014	10	2023	Employment Training	64,908	-	12,744	52,164	-	-
The Center For Head Injury Services	7014	10	2024	Employment Training	-	68,803	-	-	-	68,803
Pathways to Independence	7018	11	2023	Community Integration	7,452	-	7,452	0	-	-
Pathways to Independence	7018	11	2024	Community Integration	-	7,895	-	-	-	7,895
Pathways to Independence	7018	13	2023	Community Integration	115,516	-	115,516	0	-	-
Pathways to Independence	7018	13	2024	Community Integration	-	122,425	-	-	-	122,425
St. Louis Arc, Inc.	7019	10	2023	Employment Training	282,261	-	245,020	37,241	-	-
St. Louis Arc, Inc.	7019	10	2024	Employment Training	-	254,317	-	-	-	254,317
LifeBridge Partnership	7020	10	2023	Community Integration	214,132	-	121,412	92,720	-	-
LifeBridge Partnership	7020	10	2024	Community Integration	-	171,306	-	-	-	171,306
The Center For Head Injury Services	7022	10	2023	Employment Training	294,680	-	135,946	158,734	-	-
The Center For Head Injury Services	7022	10	2024	Employment Training	-	312,361	-	-	-	312,361
Mercy	7024	10	2023	Employment Training	245,314	-	182,278	63,036	-	-
Mercy	7024	10	2024	Employment Training	-	260,034	-	-	-	260,034
MERS/Missouri Goodwill Industries	7025	10	2022	Employment Training	30,585	-	15,000	15,585	-	-
MERS/Missouri Goodwill Industries	7025	10	2023	Employment Training	67,826	-	20,914	-	-	46,912
MERS/Missouri Goodwill Industries	7025	10	2024	Employment Training	-	71,897	-	-	-	71,897
MERS/Missouri Goodwill Industries	7025	11	2022	Employment Training	592,293	-	354,827	237,466	-	-
MERS/Missouri Goodwill Industries	7025	11	2023	Employment Training	852,021	-	69,067	-	-	782,954
MERS/Missouri Goodwill Industries	7025	11	2024	Employment Training	-	903,144	-	-	-	903,144
The Center For Head Injury Services	7029	10	2023	Employment Training	107,914	-	51,633	56,281	-	-
The Center For Head Injury Services	7029	10	2024	Employment Training	-	114,389	-	-	-	114,389
Epilepsy Foundation of Missouri and Kansas	8005	10	2023	Support Systems	5,250	-	-	-	(5,250)	-
Epilepsy Foundation of Missouri and Kansas	8005	12	2023	Support Systems	-	-	5,250	-	5,250	-
Epilepsy Foundation of Missouri and Kansas	8005	12	2024	Support Systems	-	5,565	-	-	-	5,565
The Center For Head Injury Services	8014	10	2023	Professional Services	78,333	-	77,899	434	-	-
The Center For Head Injury Services	8014	11	2023	Professional Services	115,580	-	115,536	44	-	-
The Center For Head Injury Services	8014	11	2024	Professional Services	-	118,000	-	-	-	118,000
The Center For Head Injury Services	8014	13	2024	Professional Services	-	87,548	-	-	-	87,548
Easterseals Midwest	8016	10	2023	Support Systems	247,280	-	243,079	-	(4,201)	-
Easterseals Midwest	8016	10	2024	Support Systems	-	262,117	-	-	-	262,117
Easterseals Midwest	8016	11	2023	Support Systems	13,744	-	17,929	16	4,201	-
Easterseals Midwest	8016	11	2024	Support Systems	-	14,569	-	-	-	14,569
Down Syndrome Association	8017	10	2023	Support Systems	70,226	-	70,226	-	-	-
Down Syndrome Association	8017	10	2024	Support Systems	-	74,444	-	-	-	74,444
Epworth Children & Family Services	8026	10	2023	Professional Services	86,756	-	25,424	61,332	-	-
Epworth Children & Family Services	8026	10	2024	Professional Services	-	91,953	-	-	-	91,953
Delta Gamma Center for Children	8029	10	2023	Support Systems	29,910	-	27,324	2,586	-	-
Delta Gamma Center for Children	8029	10	2024	Support Systems	-	31,708	-	-	-	31,708
The Center For Head Injury Services	8042	10	2023	Professional Services	63,237	-	33,837	29,400	-	-
The Center For Head Injury Services	8042	10	2024	Professional Services	-	67,025	-	-	-	67,025
The Center For Head Injury Services	8042	11	2023	Professional Services	7,023	-	1,053	5,970	-	-
The Center For Head Injury Services	8042	11	2024	Professional Services	-	7,443	-	-	-	7,443

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2023

Agency	Project No.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Variety the Children's Charity of St. Louis	8045	10	2023 Professional Services	100,000	-	100,000	-	-	-
Variety the Children's Charity of St. Louis	8045	10	2024 Professional Services	-	95,400	-	-	-	95,400
Variety the Children's Charity of St. Louis	8045	11	2024 Professional Services	-	10,600	-	-	-	10,600
St. Louis Arc, Inc.	8046	10	2023 Professional Services	162,484	-	148,303	14,181	-	-
St. Louis Arc, Inc.	8046	10	2024 Professional Services	-	172,235	-	-	-	172,235
UCP Heartland	8047	10	2023 Professional Services	50,000	-	36,282	13,718	-	-
UCP Heartland	8047	10	2024 Professional Services	-	32,000	-	-	-	32,000
UCP Heartland	8047	11	2024 Professional Services	-	21,000	-	-	-	21,000
Easterseals Midwest	9167	10	2023 Support Systems	110,000	-	108,707	1,293	-	-
Easterseals Midwest	9167	10	2024 Support Systems	-	116,604	-	-	-	116,604
Easterseals Midwest	9168	10	2023 Agency Supports	100,000	-	94,222	5,778	-	-
Easterseals Midwest	9168	10	2024 Agency Supports	-	106,000	-	-	-	106,000
Sunnyhill, Inc.	9173	10	2023 Support Systems	110,448	-	105,702	4,746	-	-
Sunnyhill, Inc.	9173	10	2024 Support Systems	-	117,079	-	-	-	117,079
UCP Heartland	9174	10	2023 Support Systems	50,000	-	50,000	-	-	-
UCP Heartland	9174	10	2024 Support Systems	-	53,000	-	-	-	53,000
Lafayette Work Center	9176	10	2023 Sheltered Workshop	100,000	-	100,000	-	-	-
Lafayette Work Center	9176	10	2024 Sheltered Workshop	-	106,002	-	-	-	106,002
Paraquad, Inc.	9270	10	2022 Agency Supports	63,185	-	49,607	13,577	-	-
Great Circle	9278	10	2022 Agency Supports	7,897	-	6,022	1,874	-	-
Wyman Center	9285	10	2022 Agency Supports	10,650	-	10,650	-	-	-
Giant Steps	9286	10	2022 Agency Supports	15,000	-	15,000	-	-	-
Latitude Therapy	9287	10	2022 Agency Supports	14,750	-	3,750	11,000	-	-
Lafayette Work Center	9289	10	2022 Sheltered Workshop	39,828	-	39,828	-	-	-
Artists First	9291	10	2022 Agency Supports	9,785	-	9,785	-	-	-
Midwest Music Therapy Services, Inc.	9292	10	2022 Agency Supports	3,697	-	3,697	-	-	-
Epworth Children & Family Services	9294	10	2022 Agency Supports	24,858	-	11,514	13,344	-	-
Bridges Community Support Services	9295	10	2022 Agency Supports	8,941	-	4,352	4,588	-	-
MERS/Missouri Goodwill Industries	9343	10	2022 Agency Supports	7,085	-	6,742	343	-	-
UCP Heartland	9344	10	2022 Agency Supports	100,000	-	-	100,000	-	-
Easterseals Midwest	9346	10	2022 Agency Supports	66,861	-	66,861	-	-	-
Coeur Academy	9349	10	2022 Agency Supports	3,950	-	1,732	2,218	-	-
L'Arche St. Louis Inc.	9351	10	2022 Agency Supports	9,429	-	9,429	-	-	-
Down Syndrome Association	9352	10	2022 Agency Supports	73,200	-	73,200	-	-	-
Family Advocacy and Community Training	9353	10	2022 Agency Supports	89,621	-	89,621	-	-	-
MERS/Missouri Goodwill Industries	9354	10	2022 Agency Supports	78,109	-	66,731	11,378	-	-
St. Louis Arc, Inc.	9355	10	2022 Agency Supports	100,000	-	100,000	-	-	-
The Center For Head Injury Services	9356	10	2022 Agency Supports	11,471	-	3,247	8,224	-	-
Department of Mental Health	9900	10	2021 Support Systems	151,173	-	-	151,173	-	-
Department of Mental Health	9900	10	2022 Support Systems	132,433	-	-	132,433	-	-
Department of Mental Health	9900	10	2023 Support Systems	200,000	-	54,956	-	-	145,044
Department of Mental Health	9900	10	2024 Support Systems	-	200,000	-	-	-	200,000
				\$ 28,221,408	\$ 26,453,981	\$ 20,339,008	\$ 5,947,219	\$ -	\$ 28,389,163

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Project Loan Activity
Year Ended June 30, 2023

Agency	Nature of Request	Beginning Balance	Loans Payoff	Repayments/ Forgiven Amounts	Ending Balance
Heartland Industries, Inc.	3103/75 Acquisition	\$ 2,908,806	\$ -	\$ -	\$ 2,908,806
Lafayette Industries North, Inc.	3099/75 Acquisition	944,690	-	-	944,690
Lafayette Industries North, Inc.	3127/82 Renovations	691,146	-	-	691,146
Promise Community Homes	1017/75 Acquisition	34,730	-	-	34,730
Promise Community Homes	1023/00 Acquisition	350,037	-	-	350,037
Promise Community Homes	1046/75 Acquisition	70,912	-	-	70,912
Promise Community Homes	1056/75 Acquisition	65,323	-	-	65,323
Promise Community Homes	1295/10 Down Payment Assistance	33,000	-	-	33,000
Promise Community Homes	1299/10 Down Payment Assistance	45,000	-	-	45,000
Promise Community Homes	1301/10 Down Payment Assistance	29,400	-	-	29,400
Promise Community Homes	1303/10 Down Payment Assistance	60,000	-	-	60,000
Promise Community Homes	1306/10 Down Payment Assistance	48,000	(48,000)	-	-
Promise Community Homes	1309/10 Down Payment Assistance	49,500	(49,500)	-	-
Promise Community Homes	1313/10 Down Payment Assistance	34,200	-	-	34,200
Promise Community Homes	1322/10 Down Payment Assistance	34,500	-	-	34,500
Promise Community Homes	1328/10 Down Payment Assistance	33,000	-	-	33,000
Promise Community Homes	1331/10 Down Payment Assistance	40,000	-	-	40,000
Promise Community Homes	1342/10 Down Payment Assistance	20,550	-	-	20,550
Promise Community Homes	1350/10 Down Payment Assistance	33,000	-	-	33,000
Promise Community Homes	1358/10 Down Payment Assistance	16,500	-	-	16,500
Promise Community Homes	1360/10 Down Payment Assistance	36,000	-	-	36,000
Promise Community Homes	1364/10 Down Payment Assistance	13,500	-	-	13,500
Promise Community Homes	1366/10 Down Payment Assistance	28,500	-	-	28,500
Promise Community Homes	1367/10 Down Payment Assistance	45,000	-	-	45,000
Promise Community Homes	1369/10 Down Payment Assistance	47,940	-	-	47,940
Promise Community Homes	1371/10 Down Payment Assistance	51,000	-	-	51,000
Promise Community Homes	1377/10 Down Payment Assistance	39,000	-	-	39,000
Promise Community Homes	1379/10 Down Payment Assistance	39,000	-	-	39,000
Promise Community Homes	1381/10 Down Payment Assistance	35,000	-	-	35,000
Promise Community Homes	1383/10 Down Payment Assistance	36,150	-	-	36,150
Promise Community Homes	1385/10 Down Payment Assistance	32,100	-	-	32,100
Promise Community Homes	1388/10 Down Payment Assistance	42,000	-	-	42,000
Promise Community Homes	1393/10 Down Payment Assistance	42,000	-	-	42,000
Promise Community Homes	1395/10 Down Payment Assistance	38,550	-	-	38,550
Promise Community Homes	1398/10 Down Payment Assistance	29,970	-	-	29,970
Promise Community Homes	1405/10 Down Payment Assistance	46,500	-	-	46,500
Promise Community Homes	1403/10 Down Payment Assistance	44,100	-	-	44,100
Promise Community Homes	1407/10 Down Payment Assistance	43,500	-	-	43,500
Promise Community Homes	1411/10 Down Payment Assistance	56,700	-	-	56,700
Promise Community Homes	1414/10 Down Payment Assistance	40,470	-	-	40,470
Valley Industries	3128/75 Acquisition	52,350	-	-	52,350
Valley Industries	3130/42 Mortgage Debt Payoff	271,328	-	-	271,328
Lafayette Industries North, Inc.	3132/82 Renovations	2,300,000	-	-	2,300,000
		<u>\$ 8,952,953</u>	<u>\$ (97,500)</u>	<u>\$ -</u>	<u>\$ 8,855,453</u>