PLB PRODUCTIVE LIVING BOARD
EMPOWERMENT ACROSS A LIFETIME

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, 2025 AND 2024

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Contents

	Page
Independent Auditors' Report	1 - 3
Required Supplementary Information	
Management's Discussion and Analysis (Unaudited)	4 - 12
Financial Statements	
Statements of Net Position	13
Statements of Revenues, Expenses, and Changes in Net Position	14
Statements of Cash Flows	15
Notes to Financial Statements	16 - 22
Additional Supplementary Information	
Schedule of Changes in Net Position	23
Schedule of Changes in Projects	24 - 31
Schedule of Project Loan Activity	32

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, 2025 and 2024, 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, 2025 and 2024, 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 - 12 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 23 - 32 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.

Anders Minkler Huber & Helms LLP

December 8, 2025

St. Louis, Missouri

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2025 and 2024

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, 2025. 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 16 of this report.

Financial Highlights

- Total revenues increased $0.6 million or 2% over the prior year to $28.2 million. The increase was primarily due to increased real estate and personal property tax revenue of $0.3 million and an increase in interest income of $0.2 million. Over the prior three year period, revenue from property taxes has increased 3.2%.

- Expenditures on services totaled $26.2 million, which was a $4.1 million or 18.6% increase over prior year. This planned increase in services provided to the community was the result of $1.8 million in one-time service expenditures, $0.8 million in ongoing service rate increase and $1.5 million in general service increases.

- Approximately 4,600 St. Louis County residents received services in FY2025.

- Operating expenses exceeded revenues resulting in an operating deficit of $138 thousand.

- Awarded one-time funding initiatives of $3.5 million in FY25 and planned another $5.5 million in subsequent two years to enhance services in St. Louis County. The key areas funded include:

    - Residential Housing - $1.6 million in FY25 and $3.7 million planned for FY26 and FY27
    - Outreach to the Community - $0.3 million in FY25 and $0.5 million planned for FY26 and FY27
    - Transportation enhancements - $0.8 million in FY25 and $1.1 million planned for FY26 and FY27
    - Current or Emerging Needs - $0.8 million in FY25 and $0.3 million planned for FY26 and FY27

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2025 and 2024

Overview of the Financial Statements

The **Statements of Net Position** on page 13 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 FY2025.

The **Statements of Revenues, Expenses, and Changes in Net Position** on page 14 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 16 - 22 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.

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2025 and 2024

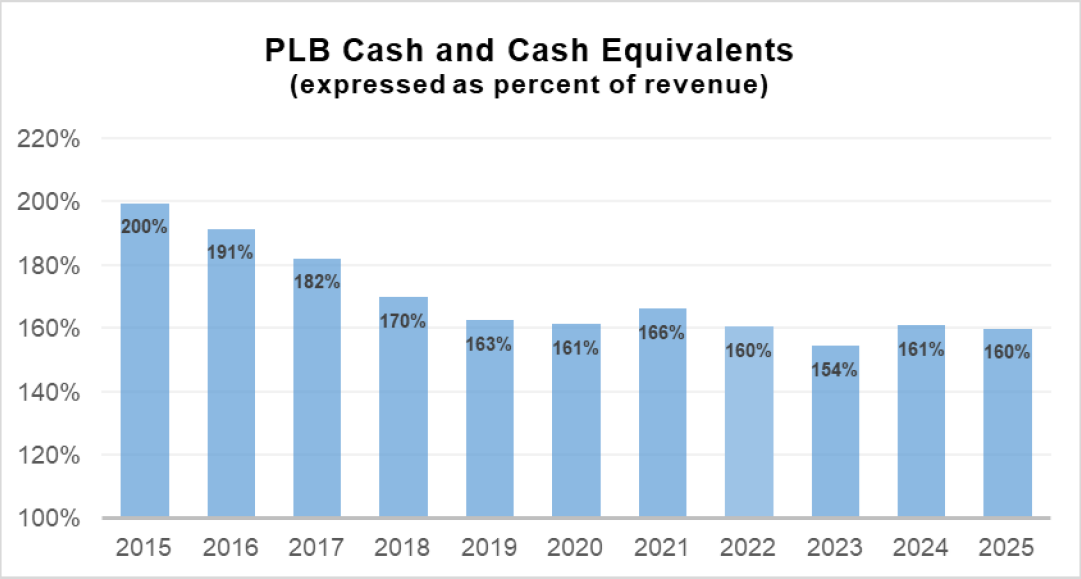
Condensed Statements of Net Position
June 30, 2025, 2024 and 2023

(In thousands of dollars)

	FY 2025	FY 2024	FY 2023
Current assets	$ 35,302	$ 31,448	$ 29,345
Noncurrent assets	21,120	24,040	21,837
Total Assets	$ 56,422	$ 55,488	$ 51,182
Current liabilities	$ 3,922	$ 3,076	$ 2,677
Noncurrent liabilities	431	551	657
Total Liabilities	4,353	3,627	3,334
Net position			
Investment in capital assets	141	190	207
Restricted	441	789	769
Unrestricted	51,487	50,882	46,872
Total Net Position	52,069	51,861	47,848
Total Liabilities and Net Position	$ 56,422	$ 55,488	$ 51,182

Assets

Total assets are made up primarily of cash and cash equivalents, investments, and loans to provider agencies. Cash equivalents and investments increased over prior year by 1.1 million or 2.4%. This increase includes a $0.3 million dollar unrealized gain on investments. PLB monitors its asset position closely and has a goal to reduce Cash and Investments based on a percentage of revenue. The graph below illustrates this percentage over time and shows this percentage was slightly reduced in FY2025. Increased expenditures on services resulted in a relatively flat cash and investment position compared to prior year. It should be noted that timing of FY2025 payments to agencies for year end increased by $0.9 million over prior year. If these payments were processed in June, cash and investments would have decreased by $0.2 million.



Liabilities

Total liabilities consist of payments due for services provided. Current liabilities are made up primarily of accounts payable to agencies for fiscal year end services. These liabilities increased by $0.8 million over the prior year due to timing of year end agency reimbursements. These payments were subsequently made in July and August 2025.

Net Position

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of FY2025, the PLB's net position increased slightly by $0.2 million, which represents a 0.4% increase over FY2024.

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 services increased by $4.8 million or 15.6% compared to FY2024 and FY2024 increased by $2.2 million or 7.8% from FY2023. In FY2025, the Unassigned balance decreased by $4.4 million while the total Assigned and Unassigned balances decreased by $4.3 million to $4.5 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, 2025, 2024 and 2023

(In thousands of dollars)

	FY 2025	FY 2024	FY 2023
Investment in loans	$ 8,825	$ 8,855	$ 8,855
Committed - Project services	35,379	30,605	28,389
Committed - Administration	2,762	2,651	2,916
Board-designated:			
Emergency working capital reserve	2,764	2,764	2,433
Assigned for specific purposes	510	393	536
Unassigned:			
Ongoing services	746	679	696
Non-recurring projects	501	4,935	3,046
Total Unrestricted Net Position	$ 51,487	$ 50,882	$ 46,871

Unrestricted Net Position Components

Investments in Loans

$8.8 million has been invested in loans to several of the provider agencies for sheltered workshop facilities and residential housing. One loan in the amount of $30 thousand was paid off in FY25.

Committed Funds

A total of $38.1 million has been committed for project services and administration.

Committed for Project Services

Funds totaling $35.4 million have been committed for FY2026 project services. This represents a $4.8 million increase over FY2025. One-time funding projects represent $3.5 million of this increase.

Committed for Administration

$2.8 million has been committed for FY2026 administrative and special projects that enhance PLB funded services.

Total Assigned and Unassigned Fund Balance was decreased by $4.3 million.

Board Designated Assigned Funds

A total of $3.3 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% of the current year's revenue, $2.8 million as of June 30, 2025 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

$1.2 million remains unassigned for one-time needs.

The unassigned balance decreased by $4.4 million primarily due to increase in one-time service appropriations for FY26. Each year the Board reviews the unassigned balance to determine the level of funds that can be sustained for ongoing services for unmet needs.

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 2025	FY 2024	FY 2023
Operating Revenues	$ 28,239	$ 27,639	$ 25,934
Operating Expenses	28,377	24,252	22,818
Excess of Operating Revenues Over Expenses	(138)	3,387	3,116
Non-operating Revenues (Expenses)	345	626	(1,601)
Excess of Total Revenues Over Expenses	207	4,013	1,515
Beginning Net Position	51,861	47,848	46,333
Ending Net Position	$ 52,068	$ 51,861	$ 47,848

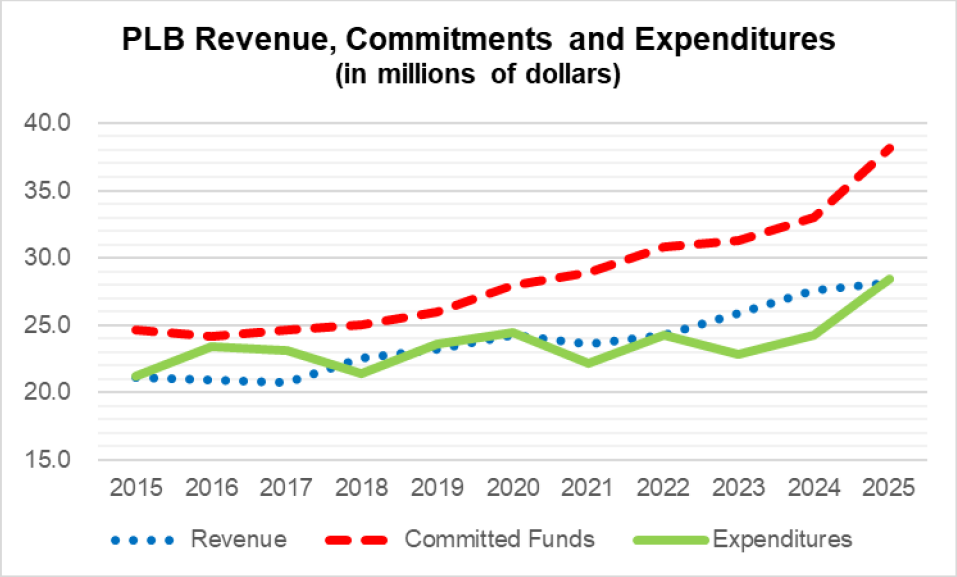
The PLB's operating revenues for the year are primarily from property taxes collected by the St. Louis County Collector.

The PLB's operating revenues of $28.2 million for the year increased by $0.6 million or 2.2% compared to the prior year. The increase was primarily due to increased personal property and real estate tax revenue of $0.3 million and increased interest income of $0.2 million.

Operating expenses increased by $4.1 million or 17.0% due to increased expenditures for the ongoing provision of services and one-time service projects.

Total operating revenues exceeded operating expenses resulting in an operating deficit of $0.1 million in FY2025.

The 10 Year history of PLB Revenue, Commitments and Actual Expenditures illustrates that the organization continues to "over" appropriate funding to keep pace with increased revenues. In FY2025, expenditures slightly exceeded revenue.



Economic Factors and Next Year's Budget and Rates

The PLB and management considered many factors when setting the FY2026 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.

2025 property tax collections are received in PLB's FY2026 and are used to fund FY2027 project services and administration which begin July 1, 2026.

Budget Information

Total revenues are expected to remain at similar levels as FY2025 at $28.4 million. Property tax and SB3 transportation tax is expected to remain consistent while interest revenue is forecasted to decrease slightly.

Total operating expenses are expected to increase in FY2026 based on one-time funding projects and planned service increases. Along with a cost-of-living increase of 3%, increased utilization of services is anticipated as funding continues to be redirected to services with higher usage. Additionally, one-time funding projects in the amount of $3.6 million were issued to increase funding for services.

Administration expenses are expected to remain flat at $2.3 million or 8.0% of revenue for FY2026.

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, 2025 and 2024

Assets

	2025	2024
Current Assets		
Cash and cash equivalents	$ 286,803	$ 328,722
Investments, at fair value	33,826,973	29,509,330
Receivables		
Interest receivable	354,016	349,458
Accounts receivable	185,092	109,405
Prepaid expenses	67,604	106,071
Restricted assets		
Cash and cash equivalents	581,103	1,044,607
Total Current Assets	35,301,591	31,447,593
Noncurrent Assets		
Investments, at fair value	11,612,215	14,336,399
Loans receivable	8,825,483	8,855,453
Security deposits	4,794	4,794
Right-of-use asset	536,632	653,315
Capital assets, net	141,225	189,637
Total Noncurrent Assets	21,120,349	24,039,598
Total Assets	$ 56,421,940	$ 55,487,191

Liabilities and Net Position

Current Liabilities		
Accounts payable	$ 3,342,183	$ 2,392,755
Accrued liabilities	320,286	310,771
Current portion of lease liability	119,171	116,766
Liabilities payable from restricted assets		
Accounts payable	140,578	255,350
Total Current Liabilities	3,922,218	3,075,642
Long-Term Lease Liability	431,389	550,560
Total Liabilities	4,353,607	3,626,202
Net Position		
Investment in capital assets	141,225	189,637
Restricted	440,525	789,257
Unrestricted	51,486,583	50,882,095
Total Net Position	52,068,333	51,860,989
Total Liabilities and Net Position	$ 56,421,940	$ 55,487,191

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2025 and 2024

	2025	2024
Operating Revenues		
Property taxes	$ 24,835,535	$ 24,571,345
S.B.3 transportation tax	1,068,157	1,033,172
Government contracts	22,939	27,444
Interest income	1,874,437	1,690,886
S.B.40 revenue	230,630	231,174
Other	207,653	84,997
Total Operating Revenues	28,239,351	27,639,018
Operating Expenses		
Project services	24,431,775	20,678,858
S.B.3 transportation	1,437,459	1,039,829
Special projects	286,395	340,950
Administration	2,221,255	2,192,016
Total Operating Expenses	28,376,884	24,251,653
Excess of Operating Revenues Over Expenses	(137,533)	3,387,365
Non-operating Revenues		
Loss on disposal of capital assets	(174)	(147)
Unrealized gain on investments	345,051	625,728
Total Non-operating Revenues	344,877	625,581
Excess of Revenues Over Expenses	207,344	4,012,946
Net Position, Beginning of Year	51,860,989	47,848,043
Net Position, End of Year	$ 52,068,333	$ 51,860,989

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Cash Flows
Years Ended June 30, 2025 and 2024

	2025	2024
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	$ 25,828,005	$ 25,686,629
Interest received	1,869,879	1,588,100
Proceeds from other support	461,224	343,615
Cash received from loan repayments	29,970	-
Cash paid for projects	(25,315,965)	(21,632,613)
Cash paid to employees	(1,295,236)	(1,355,872)
Cash paid for other operating activities	(824,584)	(735,589)
Net Cash Provided by Operating Activities	753,293	3,894,270
Cash Flows From Capital Activities		
Purchase of capital assets	(10,307)	(76,007)
Cash Flows From Investing Activities		
Net purchases of investments	(1,248,409)	(3,586,277)
Net Increase (Decrease) in Cash and Cash Equivalents	(505,423)	231,986
Cash and Cash Equivalents, Beginning of Year	1,373,329	1,141,343
Cash and Cash Equivalents, End of Year	$ 867,906	$ 1,373,329
Cash and Cash Equivalents	$ 286,803	$ 328,722
Restricted Cash and Cash Equivalents	581,103	1,044,607
Total Cash and Cash Equivalents	$ 867,906	$ 1,373,329
Reconciliation of Excess of Revenues over Expenses to Net Cash Provided by Operating Activities		
Excess of revenues over expenses	$ 207,344	$ 4,012,946
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided by operating activities		
Depreciation	58,545	93,731
Loss on disposal of capital assets	174	147
Unrealized (gain) on investments	(345,050)	(625,728)
Change in assets and liabilities		
(Increase) in interest receivable	(4,558)	(102,786)
(Increase) decrease in accounts receivable	(75,687)	82,112
(Increase) in prepaid expenses	38,467	26,920
Decrease in right of use assets	116,683	114,978
Decrease in loans receivable	29,970	-
Increase in accounts payable	949,428	261,714
Increase (decrease) in accrued liabilities	9,515	(34,439)
(Decrease) in lease liability	(116,766)	(103,479)
Increase (decrease) in liabilities payable from restricted assets	(114,772)	168,154
Net Cash Provided by Operating Activities	$ 753,293	$ 3,894,270

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2025 and 2024

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 2025 and 2024. 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 $185,092 and $109,405 at June 30, 2025 and 2024, respectively.

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:

Classification	Years
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.

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.

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

	2025		2024	
	Cost	Fair Value	Cost	Fair Value
St. Louis County investment pool	$46,059,578	$ 45,439,188	$ 44,811,169	$ 43,845,729
Repurchase agreements	642,906	642,906	1,148,229	1,148,229
Cash deposits	225,000	225,000	225,100	225,100
Total Cash and Cash Equivalents and Investments	$46,927,484	$ 46,307,094	$ 46,184,498	$ 45,219,058

Included in the accompanying statements of net position as:

	2025	2024
Cash and cash equivalents	$ 286,803	$ 328,722
Cash and cash equivalents - restricted	581,103	1,044,607
Investments - current	33,826,973	29,509,330
Investments - noncurrent	11,612,215	14,336,399
Total Cash and Cash Equivalents and Investments	$ 46,307,094	$ 45,219,058

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 45 years. All of the loans outstanding during 2025 and 2024 are non-interest bearing.

5. Capital Assets

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

	2025			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	$ 1,213,878	$ 10,307	$ 19,298	$1,204,887
Leasehold improvements	179,790	-	-	179,790
	1,393,668	10,307	19,298	1,384,677
Less accumulated depreciation	1,204,031	58,545	19,124	1,243,452
Total Capital Assets, Net	$ 189,637	$ (48,238)	$ 174	$ 141,225

	2024			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	$ 1,261,693	$ 67,159	$ 114,974	$1,213,878
Leasehold improvements	191,987	8,848	21,045	179,790
	1,453,680	76,007	136,019	1,393,668
Less accumulated depreciation	1,246,172	93,731	135,872	1,204,031
Total Capital Assets, Net	$ 207,508	$ (17,724)	$ 147	$ 189,637

6. Operating Lease Obligations

During the 2025 and 2024 Fiscal Year, the Agency had one lease for the office space that they occupy. The lease has a remaining 4.42 years, with the rate increasing for the final 4 years.

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

	2025	2024
Weighted Average Remaining Lease Term Operating Leases	4.42	5.42
Weighted Average Discount Rate Operating Leases	1.48 %	1.48 %

The maturities of lease liabilities as of June 30, 2025 are as follows:

Years Ending June 30,	
2026	$ 126,200
2027	126,200
2028	126,200
2029	126,200
2030	52,583
Total lease payments	557,383
Less: interest	(6,823)
Present value of lease liability	$ 550,560

The Agency is a lessee under a lease for office facilities. The leased asset totaled $536,632 and $653,315 as of June 30, 2025 and 2024, respectively. Amortization expense for the years ended June 30, 2025 and 2024 was $125,460 and $124,622, respectively. At June 30, 2025 and 2023, accumulated amortization related to the leased asset totaled $597,217 and $471,757, 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, 2025 and 2024, the Agency's retirement contributions were $160,007 and $152,846, respectively. Contributions were based on total Agency payroll of $1,332,315 and $1,353,025 and total covered payroll of pension plan participants of $1,323,699 and $1,210,785 for the years ended June 30, 2025 and 2024, respectively.

8. S.B.3 Transportation Tax

During the years ended June 30, 2025 and 2024, 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:

	2025	2024
Balance, beginning of year	$ 789,257	$ 768,759
Revenue:		
S.B. 3 transportation tax	1,068,157	1,033,172
Interest	20,570	27,155
	1,088,727	1,060,327
Expenses:		
Client transportation	1,437,459	1,039,829
Balance, end of year	$ 440,525	$ 789,257

Balances at June 30, are comprised of the following:

	2025	2024
Cash and cash equivalents	$ 581,103	$ 1,044,607
Less:		
Accounts payable	140,578	255,350
Restricted For Future S.B.3 Transportation Expenditures	$ 440,525	$ 789,257

9. Unrestricted Net Position

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

	2025	2024
Committed for projects	$ 35,378,606	$ 30,604,987
Committed for administration	2,762,146	2,650,941
Investment in loans	8,825,483	8,855,453
Board-designated:		
Emergency working capital reserve	2,764,000	2,764,000
Assigned for specific purposes	510,545	392,626
Unassigned		
Ongoing services	745,608	679,184
Non-recurring projects	500,195	4,934,904
Total Unrestricted Net Position	$ 51,486,583	$ 50,882,095

Productive Living Board for St. Louis County Citizens
with Developmental Disabilities
Schedule of Changes in Net Position
Year Ended June 30, 2025

						Board-Designated					
	Committed For Projects	Other Committed	Investment In Loans	Investment In Capital Assets	Restricted For S.B. 3	Working Capital Reserve	Other Assigned	Unassigned	Program Services	Undesignated	Total
Balance, June 30, 2024	**$30,604,987**	**$2,650,941**	**$8,855,453**	**$189,637**	**$789,257**	**$2,764,000**	**$392,626**	**$5,614,088**	**$ -**	**$ -**	$51,860,989
Revenue	-	-	-	-	1,088,727	-	-	-	-	27,495,675	$28,584,402
Board Designations	-	-	-	-	-	2,764,000	(149,455)	3,479,171	33,752,930	(39,846,646)	$0
New Committed	34,469,955	2,762,146	-	-	-		-	(3,479,171)	(33,752,930)	-	$0
Committed Cancelled	(5,264,561)	-	-	-	-	-	-	5,264,561	-	-	$0
Project services	(25,869,234)	-	-	-	-	-	-	-	-		($25,869,234)
Carryover Funds	-	-	-	-	-	-	-	-	-	-	$0
S.B.3 transportation exp.	1,437,459	-	-	-	(1,437,459)	-	-	-	-	-	$0
Loans	-	-	-	-	-	-	-	-	-	-	$0
Loan repayments	-	-	(29,970)	-	-	-	-	29,970	-	-	$0
Forgiveness of loans	-	-	-	-	-	-	-	-	-	-	$0
Special projects	-	-	-	-	-	-	-	(286,395)	-	-	($286,395)
Purchase of Equipment	-	-	-	10,307	-	-	-	-	-	(10,307)	$0
Administration expense	-	-	-		-	-	-	(2,221,429)	-	-	($2,221,429)
Depreciation Expense	-	-	-	(58,719)	-	-	-	58,719	-	-	$0
Loss on Disposal of Equipme	-	-	-	-	-	-	-	174	-	(174)	$0
Transfers	-	(2,650,941)	-	-	-	(2,764,000)	267,374	(7,213,885)	-	12,361,452	$0
Net changes	**4,773,619**	**111,205**	**(29,970)**	**(48,412)**	**(348,732)**	**0**	**117,919**	**(4,368,285)**	**-**	**-**	**207,344**
Balance, June 30, 2025	**$35,378,606**	**$2,762,146**	**$8,825,483**	**$141,225**	**$440,525**	**$2,764,000**	**$510,545**	**$1,245,803**	**$ -**	**$ -**	**$ 52,068,333**

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Easterseals Midwest	1001	36	2025	Community Living	1,426,986	-	926,820	500,166	-	-
Easterseals Midwest	1001	36	2026	Community Living	-	1,175,837	-	-	-	1,175,837
Sunnyhill, Inc.	1086	36	2025	Community Living	1,945,043	-	1,874,241	70,802	-	-
Sunnyhill, Inc.	1086	36	2026	Community Living	-	2,003,395	-	-	-	2,003,395
UCP Heartland	1091	36	2025	Community Living	132,826	-	88,117	44,709	-	-
UCP Heartland	1091	36	2026	Community Living	-	136,811	-	-	-	136,811
St. Louis Arc, Inc.	1196	36	2025	Community Living	1,194,558	49,455	1,244,000	13	-	-
St. Louis Arc, Inc.	1196	36	2026	Community Living	-	1,315,395	-	-	-	1,315,395
Bridges Community Support Services	1320	36	2025	Community Living	135,749	-	62,654	73,095	-	-
Bridges Community Support Services	1320	36	2026	Community Living	-	74,662	-	-	-	74,662
St. Louis Arc, Inc.	1447	10	2025	Community Living	5,733	-	4,801	932	-	-
St. Louis Arc, Inc.	1447	10	2026	Community Living	-	5,905	-	-	-	5,905
Bridges Community Support Services	1448	10	2025	Community Living	39,570	-	4,716	34,854	-	-
Bridges Community Support Services	1448	10	2026	Community Living	-	12,544	-	-	-	12,544
Easterseals Midwest	1449	10	2025	Community Living	51,451	-	47,108	4,343	-	-
Easterseals Midwest	1449	10	2026	Community Living	-	94,897	-	-	-	94,897
Sunnyhill, Inc.	1450	10	2025	Community Living	55,391	-	46,496	8,896	-	-
Sunnyhill, Inc.	1450	10	2026	Community Living	-	57,053	-	-	-	57,053
UCP Heartland	1451	10	2025	Community Living	55,839	-	14,623	41,216	-	-
UCP Heartland	1451	10	2026	Community Living	-	48,888	-	-	-	48,888
St. Louis Arc, Inc.	1452	10	2025	Community Living	56,880	-	56,818	62	-	0
St. Louis Arc, Inc.	1452	10	2026	Community Living	-	103,587	-	-	-	103,587
Bridges Community Support Services	1457	10	2025	Community Living	5,733	-	1,380	4,353	-	-
Bridges Community Support Services	1457	10	2026	Community Living	-	5,905	-	-	-	5,905
Easterseals Midwest	1458	10	2025	Community Living	5,733	-	4,829	904	-	-
Easterseals Midwest	1458	10	2026	Community Living	-	5,905	-	-	-	5,905
Sunnyhill, Inc.	1459	10	2025	Community Living	5,733	-	5,732	1	-	(0)
Sunnyhill, Inc.	1459	10	2026	Community Living	-	5,905	-	-	-	5,905
UCP Heartland	1460	10	2025	Community Living	5,733	-	2,695	3,038	-	-
UCP Heartland	1460	10	2026	Community Living	-	5,905	-	-	-	5,905
Rise Services, Inc.	1461	10	2025	Community Living	5,733	-	-	5,733	-	-
Rise Services, Inc.	1461	10	2026	Community Living	-	5,905	-	-	-	5,905
St. Louis Arc, Inc.	1892	10	2025	Support Systems	87,138	-	87,138	-	-	-
St. Louis Arc, Inc.	1892	10	2026	Support Systems	-	89,753	-	-	-	89,753
Easterseals Midwest	2003	12	2025	Support Systems	560,753	-	402,598	158,155	-	-
Easterseals Midwest	2003	12	2026	Support Systems	-	343,434	-	-	-	343,434
UCP Heartland	2011	10	2025	Support Systems	294,944	-	158,783	136,161	-	-
UCP Heartland	2011	10	2026	Support Systems	-	243,034	-	-	-	243,034
KVC Missouri	2013	16	2023	Agency Supports	50,000	-	-	50,000	-	-
KVC Missouri	2013	10	2025	Support Systems	21,250	-	850	20,400	-	-
KVC Missouri	2013	10	2026	Support Systems	-	16,416	-	-	-	16,416
KVC Missouri	2013	11	2025	Support Systems	105,773	-	17,210	88,563	-	-

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
KVC Missouri	2013	11	2026	Support Systems	-	59,921	-	-	-	59,921
St. Louis Arc, Inc.	2021	10	2025	Support Systems	3,559,434	-	2,860,617	698,817	-	-
St. Louis Arc, Inc.	2021	10	2026	Support Systems	-	3,666,049	-	-	-	3,666,049
St. Louis Arc, Inc.	2021	13	2025	Support Systems	493,482	-	344,826	148,656	-	-
St. Louis Arc, Inc.	2021	13	2026	Support Systems	-	508,286	-	-	-	508,286
St. Louis Arc, Inc.	2021	35	2025	Support Systems	394,439	-	390,626	3,813	-	0
St. Louis Arc, Inc.	2021	35	2026	Support Systems	-	406,272	-	-	-	406,272
St. Louis Arc, Inc.	3004	10	2025	Employment Services	766,891	-	730,763	36,128	-	-
St. Louis Arc, Inc.	3004	10	2026	Employment Services	-	789,898	-	-	-	789,898
Easterseals Midwest	3008	10	2025	Employment Services	558,969	-	444,378	114,591	-	-
Easterseals Midwest	3008	10	2026	Employment Services	-	518,165	-	-	-	518,165
Paraquad, Inc.	3010	10	2025	Employment Services	47,004	-	13,613	33,391	-	-
Paraquad, Inc.	3010	10	2026	Employment Services	-	19,366	-	-	-	19,366
UCP Heartland	3011	10	2025	Employment Services	246,452	16,255	262,707	-	-	-
UCP Heartland	3011	10	2026	Employment Services	-	246,452	-	-	-	246,452
MERS/Missouri Goodwill Industries	3012	10	2025	Employment Services	505,714	-	298,566	207,148	-	-
MERS/Missouri Goodwill Industries	3012	10	2026	Employment Services	-	390,665	-	-	-	390,665
Canterbury Enterprises, Inc.	3053	10	2025	Sheltered Workshop	447,743	-	447,743	-	-	-
Canterbury Enterprises, Inc.	3053	10	2026	Sheltered Workshop	-	461,176	-	-	-	461,176
Valley Industries	3054	10	2025	Sheltered Workshop	742,232	-	742,230	2	-	(0)
Valley Industries	3054	10	2026	Sheltered Workshop	-	764,499	-	-	-	764,499
Lafayette Industries North, Inc.	3055	10	2025	Sheltered Workshop	599,628	-	599,628	0	-	0
Lafayette Industries North, Inc.	3055	10	2026	Sheltered Workshop	-	617,617	-	-	-	617,617
Lafayette Work Center	3056	10	2025	Sheltered Workshop	666,998	-	666,998	0	-	0
Lafayette Work Center	3056	10	2026	Sheltered Workshop	-	687,008	-	-	-	687,008
Heartland Industries, Inc.	3058	10	2025	Sheltered Workshop	572,530	-	572,530	0	-	0
Heartland Industries, Inc.	3058	10	2026	Sheltered Workshop	-	589,706	-	-	-	589,706
BCI	3070	10	2025	Employment Services	20,690	6,433	26,674	449	-	(0)
BCI	3070	10	2026	Employment Services	-	21,311	-	-	-	21,311
Rise Services, Inc.	3072	10	2025	Employment Services	278,730	86,935	363,471	2,194	-	0
Rise Services, Inc.	3072	10	2026	Employment Services	-	447,923	-	-	-	447,923
Mercy	3073	10	2025	Employment Services	106,816	-	94,864	11,952	-	-
Mercy	3073	10	2026	Employment Services	-	110,022	-	-	-	110,022
St. Luke's Hospital	3082	10	2025	Employment Services	61,066	-	53,419	7,647	-	-
St. Luke's Hospital	3082	10	2026	Employment Services	-	81,898	-	-	-	81,898
Canterbury Enterprises, Inc.	3098	10	2023	Sheltered Workshop	59,987	-	-	-	(59,987)	59,987
Canterbury Enterprises, Inc.	3098	10	2024	Sheltered Workshop	66,685	-	83,731	-	59,987	(17,046)
Canterbury Enterprises, Inc.	3098	10	2025	Sheltered Workshop	-	6,937	-	-	-	6,937
Lafayette Industries North, Inc.	3099	10	2023	Sheltered Workshop	13,930	-	-	-	(13,931)	13,930
Lafayette Industries North, Inc.	3099	10	2024	Sheltered Workshop	80,742	-	94,673	-	13,931	(13,931)
Lafayette Industries North, Inc.	3099	10	2025	Sheltered Workshop	-	350,931	267,882	-	-	83,049
Lafayette Work Center	3100	10	2023	Sheltered Workshop	220,341	-	-	-	(220,340)	220,341

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Lafayette Work Center	3100	10	2024	Sheltered Workshop	197,667	-	333,624	-	220,340	(135,957)
Lafayette Work Center	3100	10	2025	Sheltered Workshop	-	192,789	-	-	-	192,789
Valley Industries	3102	10	2023	Sheltered Workshop	68,456	-	-	-	(68,457)	68,456
Valley Industries	3102	10	2024	Sheltered Workshop	149,163	-	24,567	-	68,457	124,596
Valley Industries	3102	10	2025	Sheltered Workshop	-	122,523	-	-	-	122,523
Heartland Industries, Inc.	3103	10	2023	Sheltered Workshop	29,889	-	-	-	(29,889)	29,889
Heartland Industries, Inc.	3103	10	2024	Sheltered Workshop	158,802	-	56,750	-	29,889	102,052
Heartland Industries, Inc.	3103	10	2025	Sheltered Workshop	-	89,832	-	-	-	89,832
Mercy	3113	10	2025	Employment Services	261,531	31,852	281,575	11,808	-	0
Mercy	3113	10	2026	Employment Services	-	301,377	-	-	-	301,377
BCI	3462	10	2025	Employment Training	51,592	-	18,917	32,675	-	-
BCI	3462	10	2026	Employment Training	-	31,882	-	-	-	31,882
Paraquad, Inc.	4003	10	2025	Support Systems	87,218	-	61,894	25,324	-	-
Paraquad, Inc.	4003	10	2026	Support Systems	-	89,835	-	-	-	89,835
ProjectCU, Inc.	4009	11	2025	Sheltered Workshop	110,153	-	110,153	-	-	-
ProjectCU, Inc.	4009	11	2026	Sheltered Workshop	-	113,459	-	-	-	113,459
Promise Community Homes	4034	45	2024	Community Living	100,000	-	100,000	-	-	-
Promise Community Homes	4034	45	2025	Community Living	-	100,000	51,935	-	-	48,065
Promise Community Homes	4034	45	2026	Community Living	-	103,000	-	-	-	103,000
Options for Justice	4036	11	2025	Support Systems	249,125	-	249,125	-	-	0
Options for Justice	4036	11	2026	Support Systems	-	256,603	-	-	-	256,603
St. Louis Arc, Inc.	4046	10	2025	Support Systems	35,083	-	35,083	-	-	-
St. Louis Arc, Inc.	4046	10	2026	Support Systems	-	36,136	-	-	-	36,136
Easterseals Midwest	4048	10	2026	Support Systems	-	234,108	-	-	-	234,108
OATS, Inc.	5001	50	2025	Employment Transportation	847,429	61,131	-	209,846	(698,714)	698,714
OATS, Inc.	5001	50	2026	Employment Transportation	-	935,817	-	-	-	935,817
OATS, Inc.	5001	51	2025	Employment Transportation	62,548	-	-	62,548	-	-
OATS, Inc.	5001	51	2026	Employment Transportation	-	64,425	-	-	-	64,425
OATS, Inc.	5001	52	2025	Employment Transportation	6,565	-	-	6,565	-	-
OATS, Inc.	5001	52	2026	Employment Transportation	-	6,762	-	-	-	6,762
OATS, Inc.	5001	56	2025	Employment Transportation	18,023	-	13,218	4,805	-	-
OATS, Inc.	5009	50	2025	Employment Transportation	622,438	35,486	1,371,397	-	713,473	(713,473)
OATS, Inc.	5009	50	2026	Employment Transportation	-	677,662	-	-	-	677,662
OATS, Inc.	5009	51	2025	Employment Transportation	134,704	-	66,061	53,883	(14,759)	14,759
OATS, Inc.	5009	51	2026	Employment Transportation	-	138,746	-	-	-	138,746
LifeBridge Partnership	5038	58	2025	Community Transportation	125,133	-	124,797	336	-	(0)
LifeBridge Partnership	5038	58	2026	Community Transportation	-	128,890	-	-	-	128,890
OATS, Inc.	5047	55	2023	Agency Supports	139,243	-	139,243	-	-	-
OATS, Inc.	5047	55	2024	Agency Supports	26,867	-	-	-	(26,867)	26,867
OATS, Inc.	5047	55	2025	Agency Supports	27,942	198,642	253,451	0	26,867	(26,867)
OATS, Inc.	5047	55	2026	Agency Supports	-	28,781	-	-	-	28,781
Paraquad, Inc.	5062	50	2025	Community Transportation	34,908	-	26,382	8,526	-	-

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Paraquad, Inc.	5062	50	2026	Community Transportation	-	35,956	-	-	-	35,956
Lafayette Work Center	5094	50	2025	Employment Transportation	-	138,673	5,081	133,592	-	-
Lafayette Work Center	5094	50	2026	Employment Transportation	-	143,102	-	-	-	143,102
Epilepsy Foundation of Missouri and Kansas	5095	50	2025	Community Transportation	-	7,000	2,000	-	-	5,000
Pathways to Independence	5096	50	2025	Community Transportation	-	20,700	2,714	-	-	17,986
Southside Wellness Center	5097	50	2025	Employment Transportation	-	116,000	2,274	113,726	-	-
Southside Wellness Center	5097	50	2026	Employment Transportation	-	219,720	-	-	-	219,720
Association on Aging	5098	10	2026	Community Transportation	-	18,564	-	-	-	18,564
Tree House of Greater St. Louis	6008	10	2025	Professional Services	53,134	33,036	86,170	-	-	-
Tree House of Greater St. Louis	6008	10	2026	Professional Services	-	88,757	-	-	-	88,757
Jewish Community Center	6013	10	2024	Community Integration	128,462	-	45,294	83,168	-	-
Jewish Community Center	6013	10	2025	Community Integration	172,321	-	40,083	-	-	132,238
Jewish Community Center	6013	10	2026	Community Integration	-	141,993	-	-	-	141,993
Jewish Community Center	6013	12	2024	Community Integration	37,549	-	-	37,549	-	-
Jewish Community Center	6013	12	2025	Community Integration	39,051	-	-	-	-	39,051
Jewish Community Center	6013	12	2026	Community Integration	-	-	-	-	-	-
Gateway Region YMCA	6019	10	2024	Community Integration	83,827	-	47,360	36,467	-	-
Gateway Region YMCA	6019	10	2025	Community Integration	79,018	-	32,449	-	-	46,569
Gateway Region YMCA	6019	10	2026	Community Integration	-	61,042	-	-	-	61,042
Gateway Region YMCA	6048	10	2025	Community Integration	89,980	-	89,980	0	-	0
Gateway Region YMCA	6048	10	2026	Community Integration	-	92,680	-	-	-	92,680
St. Louis Arc, Inc.	6053	10	2024	Employment Training	121,136	-	109,521	11,615	-	-
St. Louis Arc, Inc.	6053	10	2025	Employment Training	196,761	-	80,227	-	-	116,534
St. Louis Arc, Inc.	6053	10	2026	Employment Training	-	202,664	-	-	-	202,664
Recreation Council	6054	10	2024	Community Integration	104,622	-	76,655	27,967	-	-
Recreation Council	6054	10	2025	Community Integration	343,284	-	238,174	-	-	105,110
Recreation Council	6054	10	2026	Community Integration	-	353,585	-	-	-	353,585
Recreation Council	6054	12	2024	Community Integration	439,108	-	352,358	86,750	-	-
Recreation Council	6054	12	2025	Community Integration	653,788	-	205,907	-	-	447,881
Recreation Council	6054	12	2026	Community Integration	-	673,402	-	-	-	673,402
Recreation Council	6054	19	2024	Community Integration	37,247	-	19,059	18,187	-	-
Recreation Council	6054	19	2025	Community Integration	98,202	-	66,066	-	-	32,136
Recreation Council	6054	19	2026	Community Integration	-	101,149	-	-	-	101,149
Recreation Council	6054	20	2024	Community Integration	93,697	-	17,524	76,173	-	-
Recreation Council	6054	20	2025	Community Integration	144,441	-	95,418	-	-	49,023
Recreation Council	6054	20	2026	Community Integration	-	148,775	-	-	-	148,775
St. Louis Arc, Inc.	6060	10	2025	Community Integration	381,757	-	381,757	0	-	0
St. Louis Arc, Inc.	6060	10	2026	Community Integration	-	393,210	-	-	-	393,210
Gateway Region YMCA	6061	11	2025	Support Systems	82,945	-	45,572	37,373	-	-
Gateway Region YMCA	6061	11	2026	Support Systems	-	59,803	-	-	-	59,803
Jewish Community Center	6063	10	2025	Community Integration	62,913	32,722	83,435	-	(12,200)	12,200
Jewish Community Center	6063	10	2026	Community Integration	-	98,505	-	-	-	98,505

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Jewish Community Center	6063	11	2025	Community Integration	86,421	1,345	99,966	-	12,200	(12,200)
Jewish Community Center	6063	11	2026	Community Integration	-	90,399	-	-	-	90,399
UCP Heartland	6064	10	2023	Community Integration	-	-	-	-	-	-
UCP Heartland	6064	10	2024	Community Integration	50,395	-	33,812	16,584	-	-
UCP Heartland	6064	10	2025	Community Integration	82,913	-	20,873	-	-	62,040
UCP Heartland	6064	10	2026	Community Integration	-	85,401	-	-	-	85,401
UCP Heartland	6064	11	2023	Community Integration	-	-	-	-	-	-
UCP Heartland	6064	11	2024	Community Integration	2,271	-	-	2,271	-	-
UCP Heartland	6064	11	2025	Community Integration	12,594	-	9,927	-	-	2,667
UCP Heartland	6064	11	2026	Community Integration	-	12,972	-	-	-	12,972
UCP Heartland	6064	14	2023	Community Integration	-	-	-	-	-	-
UCP Heartland	6064	15	2023	Community Integration	-	-	-	-	-	-
YWCA Metro St. Louis	6066	40	2025	Support Systems	137,160	-	121,577	15,583	-	-
Rise Services, Inc.	6067	10	2025	Community Living	401,366	-	99,556	301,810	-	-
Rise Services, Inc.	6067	10	2026	Community Living	-	268,715	-	-	-	268,715
Family Advocacy and Community Training	6068	10	2025	Support Systems	207,062	-	207,062	-	-	-
Family Advocacy and Community Training	6068	10	2026	Support Systems	-	313,276	-	-	-	313,276
ShowMe Aquatics	6083	10	2025	Professional Services	32,415	-	13,945	18,470	-	-
ShowMe Aquatics	6083	10	2026	Professional Services	-	16,694	-	-	-	16,694
Family Advocacy and Community Training	6097	10	2025	Support Systems	-	50,070	-	-	(50,070)	50,070
Family Advocacy and Community Training	6097	10	2026	Support Systems	-	100,140	-	-	(100,140)	100,140
Family Advocacy and Community Training	6097	12	2025	Support Systems	-	-	50,070	-	50,070	(50,070)
Family Advocacy and Community Training	6097	12	2026	Support Systems	-	-	-	-	100,140	-
Epilepsy Foundation of Missouri and Kansas	6099	10	2025	Support Systems	17,490	-	17,490	0	-	(0)
Epilepsy Foundation of Missouri and Kansas	6099	10	2026	Support Systems	-	18,015	-	-	-	18,015
St. Louis Arc, Inc.	6104	10	2025	Support Systems	96,353	-	96,353	-	-	-
St. Louis Arc, Inc.	6104	10	2026	Support Systems	-	99,244	-	-	-	99,244
Down Syndrome Association	6110	10	2025	Support Systems	-	65,000	34,680	30,320	-	-
Down Syndrome Association	6110	10	2026	Support Systems	-	65,000	-	-	-	65,000
Easterseals Midwest	6111	10	2025	Support Systems	-	133,610	47,331	86,279	-	-
Easterseals Midwest	6111	10	2026	Support Systems	-	133,610	-	-	-	133,610
Sunnyhill, Inc.	6112	10	2025	Support Systems	-	96,722	44,298	52,424	-	-
Sunnyhill, Inc.	6112	10	2026	Support Systems	-	96,721	-	-	-	96,721
Neurodiversity Independence Consultants, LLC	6113	10	2025	Support Systems	-	60,000	21,250	38,750	-	-
Neurodiversity Independence Consultants, LLC	6113	10	2026	Support Systems	-	30,000	-	-	-	30,000
The Maren Fund, Inc.	6114	10	2025	Support Systems	-	25,000	14,155	-	-	10,845
Easterseals Midwest	7003	10	2025	Employment Training	249,816	-	40,265	209,551	-	-
Easterseals Midwest	7003	10	2026	Employment Training	-	154,387	-	-	-	154,387
Association on Aging	7010	10	2025	Community Integration	18,188	-	18,188	-	-	-
Association on Aging	7010	10	2026	Community Integration	-	18,188	-	-	-	18,188
Association on Aging	7011	10	2024	Community Integration	-	-	-	-	-	-
Association on Aging	7011	10	2025	Community Integration	20,571	-	20,571	-	-	-

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Association on Aging	7011	10	2026	Community Integration	-	20,571	-	-	-	20,571
Association on Aging	7011	11	2024	Community Integration	-	-	-	-	-	-
Association on Aging	7011	11	2025	Community Integration	82,896	-	82,896	-	-	-
Association on Aging	7011	11	2026	Community Integration	-	82,896	-	-	-	82,896
Paraquad, Inc.	7012	10	2025	Support Systems	11,049	-	11,049	-	-	-
Paraquad, Inc.	7012	10	2026	Support Systems	-	11,381	-	-	-	11,381
Rise Services, Inc.	7014	10	2025	Employment Training	74,423	-	2,597	71,826	-	-
Pathways to Independence	7018	11	2025	Community Integration	8,376	-	3,782	307	(4,286)	4,286
Pathways to Independence	7018	11	2026	Community Integration	-	8,625	-	-	-	8,625
Pathways to Independence	7018	13	2025	Community Integration	129,868	67,097	201,246	6	4,286	(4,286)
Pathways to Independence	7018	13	2026	Community Integration	-	227,874	-	-	-	227,874
St. Louis Arc, Inc.	7019	10	2025	Employment Training	275,049	-	275,007	42	-	0
St. Louis Arc, Inc.	7019	10	2026	Employment Training	-	283,301	-	-	-	283,301
LifeBridge Partnership	7020	10	2025	Community Integration	181,718	-	181,706	12	-	0
LifeBridge Partnership	7020	10	2026	Community Integration	-	187,170	-	-	-	187,170
Rise Services, Inc.	7022	10	2025	Employment Training	337,858	-	145,487	192,371	-	-
Rise Services, Inc.	7022	10	2026	Employment Training	-	243,596	-	-	-	243,596
Mercy	7024	10	2025	Employment Training	281,253	-	253,253	28,000	-	-
Mercy	7024	10	2026	Employment Training	-	289,691	-	-	-	289,691
MERS/Missouri Goodwill Industries	7025	10	2024	Employment Training	33,388	-	19,853	13,534	-	-
MERS/Missouri Goodwill Industries	7025	10	2025	Employment Training	77,766	-	38,028	-	-	39,738
MERS/Missouri Goodwill Industries	7025	10	2026	Employment Training	-	80,102	-	-	-	80,102
MERS/Missouri Goodwill Industries	7025	11	2024	Employment Training	867,094	-	652,347	214,747	-	-
MERS/Missouri Goodwill Industries	7025	11	2025	Employment Training	976,842	-	202,245	-	-	774,597
MERS/Missouri Goodwill Industries	7025	11	2026	Employment Training	-	855,227	-	-	-	855,227
Rise Services, Inc.	7029	10	2025	Employment Training	123,731	-	123,731	-	-	-
Rise Services, Inc.	7029	10	2026	Employment Training	-	127,443	-	-	-	127,443
Epilepsy Foundation of Missouri and Kansas	8005	12	2025	Support Systems	5,904	-	5,902	2	-	(0)
Epilepsy Foundation of Missouri and Kansas	8005	12	2026	Support Systems	-	6,082	-	-	-	6,082
Rise Services, Inc.	8014	11	2025	Professional Services	125,175	-	124,955	220	-	(0)
Rise Services, Inc.	8014	11	2026	Professional Services	-	153,931	-	-	-	153,931
Rise Services, Inc.	8014	13	2025	Professional Services	92,873	-	92,873	-	-	-
Rise Services, Inc.	8014	13	2026	Professional Services	-	95,662	-	-	-	95,662
Easterseals Midwest	8016	10	2025	Support Systems	264,931	-	241,031	23,900	-	-
Easterseals Midwest	8016	10	2026	Support Systems	-	272,879	-	-	-	272,879
Easterseals Midwest	8016	11	2025	Support Systems	28,573	-	25,191	3,382	-	-
Easterseals Midwest	8016	11	2026	Support Systems	-	29,431	-	-	-	29,431
Down Syndrome Association	8017	10	2025	Support Systems	78,975	23,642	102,617	-	-	-
Down Syndrome Association	8017	10	2026	Support Systems	-	105,702	-	-	-	105,702
Epworth Children & Family Services	8026	10	2025	Professional Services	73,158	-	54,171	18,987	-	-
Epworth Children & Family Services	8026	10	2026	Professional Services	-	45,212	-	-	-	45,212
Delta Gamma Center for Children	8029	10	2025	Support Systems	33,638	-	33,638	-	-	-

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Delta Gamma Center for Children	8029	10	2026	Support Systems	-	31,183	-	-	-	31,183
Rise Services, Inc.	8042	10	2025	Professional Services	71,100	-	1,580	69,520	-	-
Rise Services, Inc.	8042	11	2025	Professional Services	7,896	-	-	7,896	-	-
Variety the Children's Charity of St. Louis	8045	10	2025	Professional Services	101,200	250,000	351,200	-	-	-
Variety the Children's Charity of St. Louis	8045	10	2026	Professional Services	-	208,472	-	-	-	208,472
Variety the Children's Charity of St. Louis	8045	11	2025	Professional Services	11,245	19,890	31,135	-	-	-
Variety the Children's Charity of St. Louis	8045	11	2026	Professional Services	-	32,070	-	-	-	32,070
Variety the Children's Charity of St. Louis	8045	12	2025	Professional Services	-	100,000	100,000	-	-	-
Variety the Children's Charity of St. Louis	8045	12	2026	Professional Services	-	100,000	-	-	-	100,000
UCP Heartland	8047	10	2025	Professional Services	33,946	41,000	52,599	22,347	-	-
UCP Heartland	8047	10	2026	Professional Services	-	59,965	-	-	-	59,965
UCP Heartland	8047	11	2025	Professional Services	22,279	-	21,575	704	-	(0)
UCP Heartland	8047	11	2026	Professional Services	-	22,948	-	-	-	22,948
Bridges Community Support Services	8052	10	2026	Professional Services	-	80,000	-	-	-	80,000
Bridges Community Support Services	8054	10	2026	Support Systems	-	141,275	-	-	-	141,275
Easterseals Midwest	9167	10	2025	Support Systems	123,697	-	120,160	3,537	-	0
Easterseals Midwest	9167	10	2026	Support Systems	-	127,411	-	-	-	127,411
Easterseals Midwest	9168	10	2025	Support Systems	112,447	-	106,082	6,365	-	-
Easterseals Midwest	9168	10	2026	Support Systems	-	115,826	-	-	-	115,826
Sunnyhill, Inc.	9173	10	2025	Support Systems	124,200	-	93,032	31,168	-	-
Sunnyhill, Inc.	9173	10	2026	Support Systems	-	127,927	-	-	-	127,927
UCP Heartland	9174	10	2025	Support Systems	56,223	-	56,223	-	-	-
UCP Heartland	9174	10	2026	Support Systems	-	57,911	-	-	-	57,911
Lafayette Work Center	9176	10	2025	Sheltered Workshop	114,653	-	114,653	-	-	-
Lafayette Work Center	9176	10	2026	Sheltered Workshop	-	118,098	-	-	-	118,098
BCI	9210	10	2025	Support Systems	-	55,138	28,132	27,006	-	-
BCI	9210	10	2026	Support Systems	-	68,750	-	-	-	68,750
Starkloff Disability Institute	9358	12	2025	Support Systems	-	15,000	13,756	-	-	1,244
Heartland Industries, Inc.	9360	10	2025	Agency Supports	-	30,000	30,000	-	-	-
Paraquad, Inc.	9361	10	2025	Agency Supports	-	92,995	92,000	995	-	-
St. Louis Arc, Inc.	9362	10	2025	Agency Supports	-	1,500,000	-	-	-	1,500,000
St. Louis Arc, Inc.	9362	10	2026	Agency Supports	-	500,000	-	-	-	500,000
Promise Community Homes	9363	10	2025	Agency Supports	-	59,869	29,699	-	-	30,170
Promise Community Homes	9363	10	2026	Agency Supports	-	1,646,176	-	-	-	1,646,176
Jewish Community Center	9364	10	2025	Agency Supports	-	120,000	120,000	-	-	-
L'Arche St. Louis Inc.	9365	10	2025	Agency Supports	-	30,000	30,000	-	-	-
LifeBridge Partnership	9366	10	2025	Agency Supports	-	43,450	43,450	-	-	-
KVC Missouri	9367	10	2025	Agency Supports	-	500,000	500,000	-	-	-
L'Arche St. Louis Inc.	9368	10	2025	Agency Supports	-	125,000	-	-	-	125,000
LifeBridge Partnership	9369	10	2025	Agency Supports	-	4,444	4,200	244	-	-
Recreation Council of Greater St. Louis	9370	10	2025	Agency Supports	-	4,500	4,324	176	-	0
Waigand Wheels	9371	10	2025	Agency Supports	-	25,000	24,940	60	-	0

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2025

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Southside Wellness Center	9372	10	2025	Agency Supports	-	136,000	115,945	20,055	-	-
Southside Wellness Center	9372	10	2026	Agency Supports	-	150,000	-	-	-	150,000
Department of Mental Health	9900	10	2023	Support Systems	145,044	-	-	145,044	-	-
Department of Mental Health	9900	10	2024	Support Systems	154,728	-	-	-	-	154,728
Department of Mental Health	9900	10	2025	Support Systems	200,000	-	44,774	-	-	155,226
Department of Mental Health	9900	10	2026	Support Systems	-	200,000	-	-	-	200,000
					$ 30,604,986	$ 35,907,414	$ 25,869,234	$ 5,264,561	$ -	$ 35,378,606

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Project Loan Activity
Year Ended June 30, 2025

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	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	135810 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
		$ 8,855,453	$ (29,970)	$ -	$ 8,825,483