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, 2026 AND 2025

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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, 2026 and 2025, and the related 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, 2026 and 2025, 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 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 – 35 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

October 14, 2026

St. Louis, Missouri

Productive Living Board for St. Louis County Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2026 and 2025

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 years that ended June 30, 2026 and 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 revenue of $28.6 in FY26 remains consistent with an increase of $0.4 million or 1.4% over the prior year along with a 2.4% increase from FY2024 to FY2025. The increase was primarily due to increased real estate and personal property tax revenue of $0.5 million offset by a reduction in other revenue of $0.1 million. Over the prior three-year period, revenue from property taxes has increased 3.2%.

- Expenditures on services totaled $27.0 million, which was $0.8 million or 3.1% increase over prior year. This follows an increase of $4.1 million in FY2025. These increases over the past 2 years are the result of a planned effort to expend more service dollars in the community.

- Approximately 4,700 St. Louis County residents received services in FY2026.

- Operating expenses exceeded revenue resulting in a planned operating deficit of $572 thousand. Although operating revenues increased, expenses increased at a faster pace, widening the operating deficit in FY2026. This pattern is important for multi-year financial planning because the PLB's mission-driven spending may fluctuate with community needs, contracted service volumes, and program priorities.

- Awarded and funded several one-time initiatives to enhance services in St. Louis County. The key areas funded include:

    - Residential Housing - $2.8 million expended in FY2026 and $2.4 million planned for FY2027

    - Outreach to the Community - $0.2 million expended in FY2026

    - Transportation - $0.2 million expended in FY2026 and $0.5 million planned for FY2027

    - Current or Emerging Needs - $0.3 million expended in FY2026 and $0.1 million planned for FY2027

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 FY 2027.

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.

Condensed Statements of Net Position
June 30, 2026, 2025, and 2024

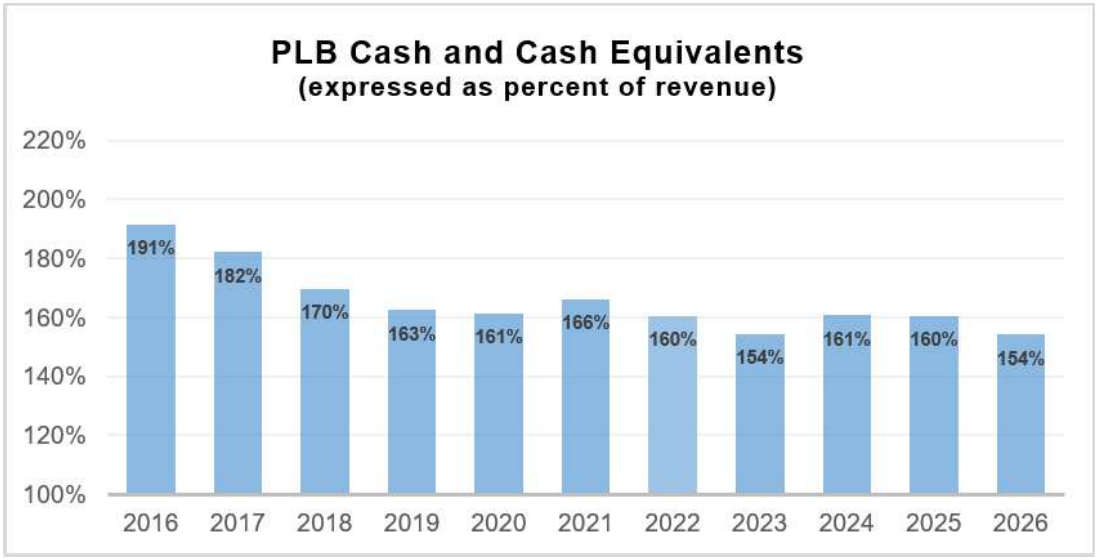
(In thousands of dollars)

	FY 2026	FY 2025	FY 2024
Current assets	$ 36,786	$ 35,302	$ 31,448
Noncurrent assets	19,860	21,120	24,040
Total Assets	$ 56,646	$ 56,422	$ 55,488
Current liabilities	$ 4,350	$ 3,922	$ 3,076
Noncurrent liabilities	310	431	551
Total Liabilities	4,660	4,353	3,627
Net position			
Investment in capital assets	156	141	190
Restricted	451	441	789
Unrestricted	51,379	51,487	50,882
Total Net position	51,986	52,069	51,861
Total Liabilities and Net Position	$ 56,646	$ 56,422	$ 55,488

Assets

Total assets are made up primarily of cash and cash equivalents, investments, and loans to provider agencies. Overall, the Board's capital asset base is relatively small compared to total assets, reflecting an operating model focused on funding services and programs rather than owning significant physical infrastructure.

Cash equivalents and investments decreased over prior year by $2.3 million or 4.9 percent. PLB monitors its asset position closely and has a goal to reduce Cash and Investments based on a percentage of revenue. The following Cash and Cash Equivalent Graph indicates this percentage over time and illustrates this percentage was reduced from 160% to 154% in FY2026.



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 $0.4 million over the prior year due to timing of year end agency reimbursements. These payments were subsequently made in July and August 2026.

Net Position

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of FY2026, the PLB's net position remained relatively unchanged at $52.0 million.

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 decreased by $1.7 million or 4.7% compared to FY2025, however are increased by $3.1 million over FY2024 level. In FY2026, the Unassigned balance decreased by $0.8 million while the total Assigned and Unassigned balances decreased by $1.0 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, 2026, 2025, and 2024

(In thousands of dollars)

	FY 2026	FY 2025	FY 2024
Investment in loans	$ 11,179	$ 8,825	$ 8,855
Committed - Project services	33,703	35,379	30,605
Committed - Administration	2,947	2,762	2,651
Board-designated:			
Emergency working capital reserve	2,912	2,764	2,764
Assigned for specific purposes	230	510	393
Unassigned:			
Ongoing services	-	746	679
Non-recurring projects	409	501	4,935
Total Unrestricted Net Position	$ 51,380	$ 51,487	$ 50,882

Unrestricted Net Position Components

Investments in Loans

$11.2 million has been invested in loans to several of the provider agencies for sheltered workshop facilities and residential housing. The large increase in FY2026 is primarily due to a $2.3 million loan initiated for a transitional residential apartment building in St. Louis County. This loan, along with all others that make up the $11.2 million, are initiated to provide a legal structure to secure the facilities for the intended purposes of serving individuals with Intellectual and Developmental Disabilities (IDD). They are structured as zero interest loans with provisions to defer principal payments each year. As designed, they typically are only paid back when/if a property is sold or the agency changes its intended mission on serving individuals with IDD.

Committed Funds

A total of $36.6 million has been committed for project services and administration.

Committed for Project Services

Funds totaling $33.7 million have been committed for FY2027 project services. This represents a $1.7 million decrease from FY2026.

Committed for Administration

$2.9 million has been committed for FY2027 administration and special projects that enhance PLB funded services.

Total Assigned and Unassigned Fund Balance was decreased by $1.0 million.

Board Designated Assigned Funds

A total of $3.1 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, $2.9 million as of June 30, 2026 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 $0.2 million for continuation of various service and housing needs.

Unassigned Funds

$0.4 million remains unassigned for one-time needs.

The unassigned balance decreased by $0.8 million primarily due to the increase in one-time service appropriations for FY2026. Each year the Board reviews the unassigned balance to determine if funds are available 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 2026	FY 2025	FY 2024
Operating Revenues	$ 28,629	$ 28,239	$ 27,639
Operating Expenses	29,201	28,377	24,252
Excess of Operating Revenues Over Expenses	(572)	(138)	3,387
Non-operating Revenues (Expenses)	491	345	626
Excess (Deficit) of Total Revenues Over Expenses	(81)	207	4,013
Beginning Net Position	52,068	51,861	47,848
Ending Net Position	$ 51,987	$ 52,068	$ 51,861

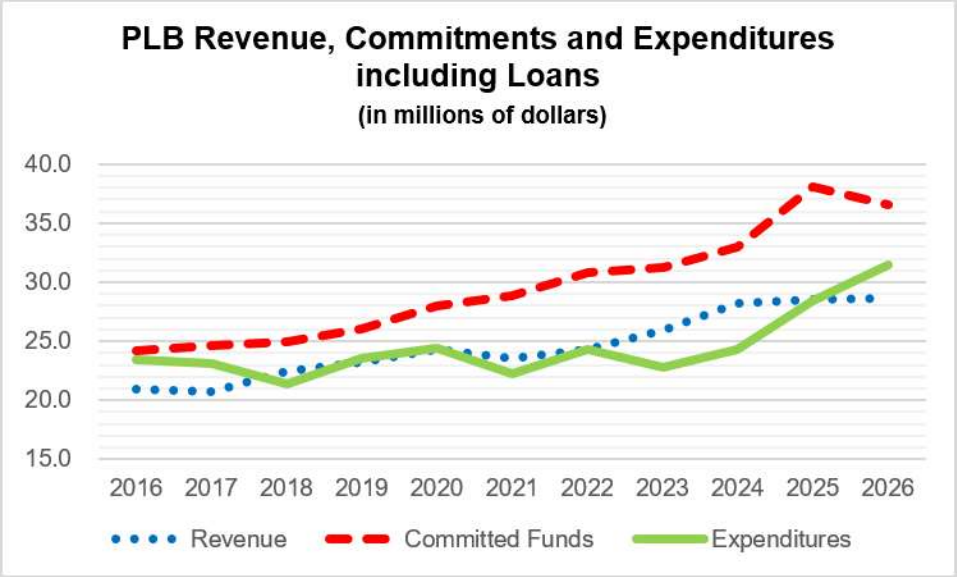
The PLB's operating revenues for the year are primarily from property taxes collected by the St. Louis County Collector.

The PLB's operating revenues of $28.6 million for the year increased by $0.4 million or 1.4% compared to the prior year and $1.9 million increase from the prior two fiscal years. The increase was primarily due to increased personal property and real estate tax revenue.

Operating expenses increased by $0.8 million in FY2026 and $4.9 million cumulatively over a 2 year period. Over the 2 year period, the primary driver in the increase was $2.6 million invested in one-time funding initiatives with the remaining $2.3 million expended on the ongoing provision of services.

Total operating expenses exceeded operating revenues resulting in an operating deficit of $0.6 million.

The 10 Year history of PLB Revenue, Commitments and Actual Expenditures illustrates that the organization continues to "over" appropriate funding to keep pace with increases in revenue. In FY2026, Expenditures, including Loans, exceeded Revenue by $2.9 million.



Economic Factors and Next Year's Budget and Rates

The PLB and management considered many factors when setting the FY2027 budget and analyzed factors that influence future financial performance which include:

- **Property tax base and collections**: Assessed values, collection rates, and timing of receipts remain central to operating capacity.
- **Program/service demand and funding commitments**: Project services spending is the largest cost driver. Changes in community needs and contracted provider volumes and utilization can affect expenditures.
- **Interest-rate environment**: Affects investment income.

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.

2026 property tax collections are received in PLB's FY2027 and are used to fund FY2028 project services and administration which begin July 1, 2027.

Budget Information

Total revenues are expected to increase by 2% over FY2026 to $29.2 million. Property tax and SB3 transportation tax are expected to remain consistent while interest revenue is forecasted to decrease slightly.

Total operating expenses are expected to increase in FY2027 based on one-time funding projects and planned service increases which include a cost-of-living increase of 3.0%. Additionally, one-time funding projects in the amount of $2.5 million were awarded to increase funding for services.

Administration expenses are expected to remain relatively flat compared to prior year's budget at $2.4 million or 8.1% of revenue for FY2027.

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, 2026 and 2025

Assets

	2026	2025
Current Assets		
Cash and cash equivalents	$ 278,748	$ 286,803
Investments, at fair value	35,107,807	33,826,973
Receivables		
Interest receivable	405,170	354,016
Accounts receivable	321,301	185,092
Prepaid expenses	82,334	67,604
Restricted assets		
Cash and cash equivalents	591,512	581,103
Total Current Assets	36,786,872	35,301,591
Noncurrent Assets		
Investments, at fair value	8,101,879	11,612,215
Loans receivable	11,178,613	8,825,483
Security deposits	4,794	4,794
Right-of-use asset	418,201	536,632
Capital assets, net	156,072	141,225
Total Noncurrent Assets	19,859,559	21,120,349
Total Assets	$ 56,646,431	$ 56,421,940

Liabilities and Net Assets

Current Liabilities		
Accounts payable	$ 3,766,201	$ 3,342,183
Accrued liabilities	321,987	320,286
Current portion of lease liability	120,947	119,171
Liabilities payable from restricted assets		
Accounts payable	140,178	140,578
Total Current Liabilities	4,349,313	3,922,218
Long-Term Lease Liability	310,442	431,389
Total Liabilities	4,659,755	4,353,607
Net Position		
Investment in capital assets	156,072	141,225
Restricted	451,334	440,525
Unrestricted	51,379,270	51,486,583
Total Net Position	51,986,676	52,068,333
Total Liabilities and Net Position	$ 56,646,431	$ 56,421,940

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2026 and 2025

	2026	2025
Operating Revenues		
Property taxes	$ 25,352,604	$ 24,835,535
S.B.3 transportation tax	1,068,567	1,068,157
Government contracts	14,171	22,939
Interest income	1,861,759	1,874,437
S.B.40 revenue	229,982	230,630
Other	102,137	207,653
Total Operating Revenues	28,629,220	28,239,351
Operating Expenses		
Project services	25,603,383	24,431,775
S.B.3 transportation	1,066,167	1,437,459
Special projects	304,240	286,395
Administration	2,227,639	2,221,255
Total Operating Expenses	29,201,429	28,376,884
Excess of Operating Revenues Over Expenses	(572,209)	(137,533)
Non-operating Revenues		
Loss on disposal of capital assets	-	(174)
Unrealized gain on investments	490,552	345,051
Total Non-operating Revenues	490,552	344,877
Excess of Revenues Over Expenses	(81,657)	207,344
Net Position, Beginning of Year	52,068,333	51,860,989
Net Position, End of Year	$ 51,986,676	$ 52,068,333

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statement of Cash Flows
Years Ended June 30, 2026 and 2025

	2026	2025
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	$ 26,284,962	$ 25,828,005
Interest received	1,810,605	1,869,879
Proceeds from other support	346,290	461,224
Cash received for loan repayments	40,470	29,970
Cash paid for loans	(2,393,600)	-
Cash paid for projects	(26,563,934)	(25,315,965)
Cash paid to employees	(1,249,492)	(1,295,236)
Cash paid for other operating activities	(911,437)	(824,584)
Net Cash Provided by (Used in) Operating Activities	(2,636,136)	753,293
Cash Flows From Capital Assets		
Purchases of capital assets	(81,564)	(10,307)
Cash Flows From Investing Activities		
Net sales (purchases) of investments	2,720,054	(1,248,409)
Net Increase (Decrease) in Cash and Cash Equivalents	2,354	(505,423)
Cash and Cash Equivalents, Beginning of the Year	867,906	1,373,329
Cash and Cash Equivalents, End of the Year	$ 870,260	$ 867,906
Cash and Cash Equivalents	$ 278,748	$ 286,803
Restricted Cash and Cash Equivalents	591,512	581,103
Total Cash and Cash Equivalents	$ 870,260	$ 867,906
Reconciliation of Excess of Revenues over Expenses to Net Cash Provided by (Used In) Operating Activities		
Excess (deficit) of revenues over expenses	$ (81,657)	$ 207,344
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided by (used in) operating activities		
Depreciation	66,717	58,545
Loss on disposal of capital assets	-	174
Unrealized (gain) on investments	(490,552)	(345,050)
Change in assets and liabilities		
(Increase) in interest receivable	(51,154)	(4,558)
(Increase) in accounts receivable	(136,209)	(75,687)
(Increase) decrease in prepaid expenses	(14,730)	38,467
Decrease in right-of-use asset	118,431	116,683
(Increase) decrease in loans receivable	(2,353,130)	29,970
Increase in accounts payable	424,018	949,428
Increase in accrued liabilities	1,701	9,515
(Decrease) in lease liability	(119,171)	(116,766)
(Decrease) in liabilities payable from restricted assets	(400)	(114,772)
Net Cash Provided by Operating Activities	$ (2,636,136)	$ 753,293

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
Years Ended June 30, 2026 and 2025

1. Reporting Entity and Basis of Presentation

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 providing by a voter-approved property tax of nine cents per $100 assessed value for calendar years 2026 and 2025. 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 on 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.

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.

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 $321,301 and $185,092 at June 30, 2026 and 2025, 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 these 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

Investments 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 Boad 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.

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 the cash and cash equivalents and investments as of June 30, is as follows:

	2026		2025	
	Cost	Fair Value	Cost	Fair Value
St. Louis County investment pool	$43,339,524	$43,209,685	$46,059,578	$45,439,188
Repurchase agreements	645,261	645,261	642,906	642,906
Cash deposits	225,000	225,000	225,000	225,000
Total Cash and Cash Equivalents and Investments	$44,209,785	$44,079,946	$46,927,484	$46,307,094

Included in the accompanying statements of net position as:

	2026	2025
Cash and cash equivalents	$ 278,748	$ 286,803
Cash and cash equivalents - restricted	591,512	581,103
Investments - current	35,107,807	33,826,973
Investments - noncurrent	8,101,879	11,612,215
Total Investment Income	$ 44,079,946	$ 46,307,094

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 2026 and 2025 are non-interest bearing.

5. Capital Assets

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

	2026			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	$ 1,204,887	$ 81,564	$ 21,681	$ 1,264,770
Leasehold improvements	179,790	-	-	179,790
	1,384,677	81,564	21,681	1,444,560
Less accumulated depreciation	1,243,452	66,717	21,681	1,288,488
Total Capital Assets, net	$ 141,225	$ 14,847	$ -	$ 156,072

	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

6. Leases

During the 2026 and 2025 Fiscal Years, the Agency had one lease for the office space that they occupy. The lease has a remaining 3.42 years, with the rate increasing for the final three years.

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

	2026	2025
Weighted Average Remaining Lease Term Operating Leases	3.42 years	4.42 years
Weighted Average Discount Rate Operating Leases	1.48 %	1.48 %

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

Years Ending December 31,	
2027	$ 126,200
2028	126,200
2029	126,200
2030	52,789
Total lease liability	$ 431,389

The Agency is a lessee under a lease for office facilities. The leased asset totaled $418,201 and $536,632 as of June 30, 2026 and 2025, respectively. Amortization expense for the years ended June 30, 2026 and 2025 was $118,431 and $125,460. respectively. At June 30, 2026 and 2025, accumulated amortization related to the leased asset totaled $715,648 and $597,217, respectively.

8. S.B.3 Transportation Tax

During the years ended June 30, 2026 and 2025, 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:

	2026	2025
Balance, beginning of year	$ 440,525	$ 789,257
Revenue:		
S.B.3 transportation tax	1,068,567	1,068,157
Interest	8,409	20,570
Total Revenue:	1,076,976	1,088,727
Expenses:		
Client transportation	1,066,167	1,437,459
Balance, end of year	$ 451,334	$ 440,525

Balances at June 30, are comprised of the following:

	2026	2025
Cash and cash equivalents	$ 591,512	$ 581,103
Less:		
Accounts payable	140,178	140,578
Restricted for Future S.B.3 Transportation Expenditures	$ 451,334	$ 440,525

9. Unrestricted Net Position

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

	2026	2025
Committed for projects	$ 33,702,536	$ 35,378,606
Committed for administration	2,947,137	2,762,146
Investment in loans	11,178,613	8,825,483
Board-designated		
Emergency working capital reserve	2,911,977	2,764,000
Assigned for specific purposes	229,991	510,545
Unassigned		
Ongoing services	-	745,608
Non-recurring projects	409,016	500,195
Total Unrestricted Net Position	$ 51,379,270	$ 51,486,583

10. 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, 2026 and 2025, the Agency's retirement contributions were $162,629 and $160,007, respectively. Contributions were based on total payroll of $1,354,841 and $1,332,315 and totaled covered payroll of pension plan participants of $1,338,191 and $1,323,699 for the years ended June 30, 2026 and 2025, respectively.

Productive Living Board for St. Louis County Citizens
With Developmental Disabilities
SCHEDULE OF CHANGES IN NET POSITION
For The Year Ended June 30, 2026

						Board-Designated					
	Committed For Projects	Other Committed	Investment In Loans	Investment In Fixed Assets	Restricted For S.B. 3	Working Capital Reserve	Other Assigned	Unassigned	Program Services	Undesignated	Total
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
Revenue	-	-	-	-	1,076,977	-	-		-	28,042,795	$29,119,772
Board Designations	-	-	-	-	-	2,911,977	(120,009)	445,600	33,692,732	(36,930,300)	$0
New Committed	31,191,195	2,947,137	-	-	-		-	(445,600)	(33,692,732)	-	$0
Committed Cancelled	(4,870,283)	-	-	-	-	-	-	4,870,283	-	-	$0
Project Services	(29,063,150)	-	-	-	-	-	-	-	-		($29,063,150)
Carryover Funds	-	-	-	-	-	-	-	-	-	-	$0
S.B.3 Transportation Exp.	1,066,167	-	-	-	(1,066,167)	-	-	-	-	-	$0
Loans	-	-	2,393,600	-	-	-	-	-	-	-	$2,393,600
Loan Repayments	-	-	(40,470)	-	-	-	-	40,470	-	-	$0
Forgiveness of Loans	-	-	-	-	-	-	-	-	-	-	$0
Special Projects	-	-	-	-	-	-	-	(304,240)	-	-	($304,240)
Purchase of Equipment	-	-	-	81,564	-	-	-	-	-	(81,564)	$0
Administration Expense	-	-	-		-	-	-	(2,227,639)	-	-	($2,227,639)
Depreciation Expense	-	-	-	(66,717)	-	-	-	66,717	-	-	$0
Loss on Disposal of Equipmer	-	-	-	0	-	-	-	0	-	0	$0
Transfers	-	(2,762,146)	-	0	-	(2,764,000)	(160,545)	(3,282,378)	-	8,969,069	$0
Net Changes	**(1,676,071)**	**184,991**	**2,353,130**	**14,847**	**10,810**	**147,977**	**(280,554)**	**(836,787)**	**-**	**-**	**(81,657)**
Balance, June 30, 2026	**$33,702,535**	**$2,947,137**	**$11,178,613**	**$156,072**	**$451,335**	**$2,911,977**	**$229,991**	**$409,016**	**$ -**	**$ -**	**$ 51,986,676**

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Easterseals Midwest	1001	36	2026	Community Living	$ 1,175,837	$ -	$ 1,097,171	$ 78,666	$ -	$ -
Easterseals Midwest	1001	36	2027	Community Living	-	1,211,040	-	-	-	1,211,040
Sunnyhill, Inc.	1086	36	2026	Community Living	2,003,395	16,539	2,019,923	11	-	-
Sunnyhill, Inc.	1086	36	2027	Community Living	-	2,080,531	-	-	-	2,080,531
UCP Heartland	1091	36	2026	Community Living	136,811	9,449	146,260	-	-	-
UCP Heartland	1091	36	2027	Community Living	-	199,311	-	-	-	199,311
St. Louis Arc, Inc.	1196	36	2026	Community Living	1,315,395	-	1,315,299	96	-	-
St. Louis Arc, Inc.	1196	36	2027	Community Living	-	1,354,892	-	-	-	1,354,892
Bridges Community Support Services	1320	36	2026	Community Living	74,662	34,717	104,702	4,677	-	-
Bridges Community Support Services	1320	36	2027	Community Living	-	114,607	-	-	-	114,607
St. Louis Arc, Inc.	1447	10	2026	Community Living	5,905	-	5,723	182	-	-
St. Louis Arc, Inc.	1447	10	2027	Community Living	-	6,082	-	-	-	6,082
Bridges Community Support Services	1448	10	2026	Community Living	12,544	-	7,930	4,614	-	-
Bridges Community Support Services	1448	10	2027	Community Living	-	12,915	-	-	-	12,915
Easterseals Midwest	1449	10	2026	Community Living	94,897	-	74,971	19,926	-	-
Easterseals Midwest	1449	10	2027	Community Living	-	97,744	-	-	-	97,744
Sunnyhill, Inc.	1450	10	2026	Community Living	57,053	-	57,046	7	-	-
Sunnyhill, Inc.	1450	10	2027	Community Living	-	58,765	-	-	-	58,765
UCP Heartland	1451	10	2026	Community Living	48,888	-	15,576	33,312	-	-
UCP Heartland	1451	10	2027	Community Living	-	50,355	-	-	-	50,355
St. Louis Arc, Inc.	1452	10	2026	Community Living	103,587	-	103,564	23	-	-
St. Louis Arc, Inc.	1452	10	2027	Community Living	-	106,695	-	-	-	106,695
Bridges Community Support Services	1457	10	2026	Community Living	5,905	-	1,214	4,691	-	(0)
Bridges Community Support Services	1457	10	2027	Community Living	-	6,082	-	-	-	6,082
Easterseals Midwest	1458	10	2026	Community Living	5,905	-	4,004	1,901	-	-
Easterseals Midwest	1458	10	2027	Community Living	-	6,082	-	-	-	6,082

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Sunnyhill, Inc.	1459	10	2026	Community Living	5,905	-	5,467	438	-	(0)
Sunnyhill, Inc.	1459	10	2027	Community Living	-	6,082	-	-	-	6,082
UCP Heartland	1460	10	2026	Community Living	5,905	-	4,676	1,229	-	-
UCP Heartland	1460	10	2027	Community Living	-	6,082	-	-	-	6,082
Rise Services, Inc.	1461	10	2026	Community Living	5,905	-	1,699	4,206	-	-
Rise Services, Inc.	1461	10	2027	Community Living	-	6,082	-	-	-	6,082
St. Louis Arc, Inc.	1892	10	2026	Support Systems	89,753	-	74,182	15,571	-	-
St. Louis Arc, Inc.	1892	10	2027	Support Systems	-	92,447	-	-	-	92,447
Easterseals Midwest	2003	12	2026	Support Systems	343,434	-	410,166	156	66,888	-
Easterseals Midwest	2003	12	2027	Support Systems	-	441,712	-	-	-	441,712
UCP Heartland	2011	10	2026	Support Systems	243,034	-	103,413	139,621	-	-
UCP Heartland	2011	10	2027	Support Systems	-	170,124	-	-	-	170,124
KVC Missouri	2013	10	2026	Support Systems	16,416	-	5,432	10,984	-	-
KVC Missouri	2013	10	2027	Support Systems	-	8,454	-	-	-	8,454
KVC Missouri	2013	11	2026	Support Systems	59,921	-	10,669	49,252	-	-
KVC Missouri	2013	11	2027	Support Systems	-	15,430	-	-	-	15,430
St. Louis Arc, Inc.	2021	10	2026	Support Systems	3,666,049	-	3,019,488	646,561	-	-
St. Louis Arc, Inc.	2021	10	2027	Support Systems	-	3,776,031	-	-	-	3,776,031
St. Louis Arc, Inc.	2021	13	2026	Support Systems	508,286	-	314,836	193,450	-	-
St. Louis Arc, Inc.	2021	13	2027	Support Systems	-	523,535	-	-	-	523,535
St. Louis Arc, Inc.	2021	35	2026	Support Systems	406,272	-	406,272	-	-	-
St. Louis Arc, Inc.	2021	35	2027	Support Systems	-	418,460	-	-	-	418,460
St. Louis Arc, Inc.	3004	10	2026	Employment Services	789,898	59,304	849,156	46	-	-
St. Louis Arc, Inc.	3004	10	2027	Employment Services	-	874,260	-	-	-	874,260
Easterseals Midwest	3008	10	2026	Employment Services	518,165	-	471,470	46,695	-	-

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Easterseals Midwest	3008	10	2027	Employment Services	-	533,710	-	-	-	533,710
Paraquad, Inc.	3010	10	2026	Employment Services	19,366	-	19,366	-	-	-
Paraquad, Inc.	3010	10	2027	Employment Services	-	19,947	-	-	-	19,947
UCP Heartland	3011	10	2026	Employment Services	246,452	48,960	253,596	41,816	-	-
UCP Heartland	3011	10	2027	Employment Services	-	295,412	-	-	-	295,412
MERS/Missouri Goodwill Industries	3012	10	2026	Employment Services	390,665	-	321,478	69,187	-	-
MERS/Missouri Goodwill Industries	3012	10	2027	Employment Services	-	402,385	-	-	-	402,385
Canterbury Enterprises, Inc.	3053	10	2026	Sheltered Workshop	461,176	-	461,176	-	-	-
Canterbury Enterprises, Inc.	3053	10	2027	Sheltered Workshop	-	475,012	-	-	-	475,012
Valley Industries	3054	10	2026	Sheltered Workshop	764,499	-	764,499	-	-	-
Valley Industries	3054	10	2027	Sheltered Workshop	-	787,434	-	-	-	787,434
Lafayette Industries North, Inc.	3055	10	2026	Sheltered Workshop	617,617	-	617,617	-	-	-
Lafayette Industries North, Inc.	3055	10	2027	Sheltered Workshop	-	636,146	-	-	-	636,146
Lafayette Work Center	3056	10	2026	Sheltered Workshop	687,008	-	687,008	-	-	-
Lafayette Work Center	3056	10	2027	Sheltered Workshop	-	707,619	-	-	-	707,619
Heartland Industries, Inc.	3058	10	2026	Sheltered Workshop	589,706	-	589,706	-	-	-
Heartland Industries, Inc.	3058	10	2027	Sheltered Workshop	-	607,398	-	-	-	607,398
BCI	3070	10	2026	Employment Services	21,311	7,794	23,707	5,398	-	-
BCI	3070	10	2027	Employment Services	-	29,979	-	-	-	29,979
Rise Services, Inc.	3072	10	2026	Employment Services	447,923	-	371,704	76,219	-	-
Rise Services, Inc.	3072	10	2027	Employment Services	-	558,144	-	-	-	558,144
Mercy	3073	10	2026	Employment Services	110,022	-	98,417	11,605	-	-
Mercy	3073	10	2027	Employment Services	-	104,258	-	-	-	104,258
St. Luke's Hospital	3082	10	2026	Employment Services	81,898	-	69,718	12,180	-	-
St. Luke's Hospital	3082	10	2027	Employment Services	-	84,355	-	-	-	84,355

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Canterbury Enterprises, Inc.	3098	10	2024	Sheltered Workshop	42,941	-	-	-	(42,941)	-
Canterbury Enterprises, Inc.	3098	10	2025	Sheltered Workshop	6,937	-	3,634	-	42,941	46,244
Canterbury Enterprises, Inc.	3098	10	2026	Sheltered Workshop	-	86,319	-	-	-	86,319
Lafayette Industries North, Inc.	3099	10	2025	Sheltered Workshop	83,049	-	83,049	-	-	-
Lafayette Industries North, Inc.	3099	10	2026	Sheltered Workshop	-	86,680	85,799	-	-	881
Lafayette Work Center	3100	10	2024	Sheltered Workshop	84,383	-	-	-	(84,383)	-
Lafayette Work Center	3100	10	2025	Sheltered Workshop	192,789	-	277,172	-	84,383	-
Lafayette Work Center	3100	10	2026	Sheltered Workshop	-	129,948	129,948	-	-	-
Valley Industries	3102	10	2024	Sheltered Workshop	193,053	-	-	-	(193,053)	-
Valley Industries	3102	10	2025	Sheltered Workshop	122,523	-	47,674	-	193,053	267,902
Valley Industries	3102	10	2026	Sheltered Workshop	-	34,771	-	-	-	34,771
Heartland Industries, Inc.	3103	10	2024	Sheltered Workshop	131,941	-	-	-	(131,941)	-
Heartland Industries, Inc.	3103	10	2025	Sheltered Workshop	89,832	-	90,685	-	131,941	131,088
Heartland Industries, Inc.	3103	10	2026	Sheltered Workshop	-	50,020	-	-	-	50,020
Mercy	3113	10	2026	Employment Services	301,377	-	220,187	81,190	-	-
Mercy	3113	10	2027	Employment Services	-	319,486	-	-	-	319,486
BCI	3462	10	2026	Employment Training	31,882	-	-	31,882	-	-
BCI	3462	10	2027	Employment Training	-	32,839	-	-	-	32,839
Paraquad, Inc.	4003	10	2026	Support Systems	89,835	-	66,971	22,864	-	-
Paraquad, Inc.	4003	10	2027	Support Systems	-	92,531	-	-	-	92,531
ProjectCU, Inc.	4009	11	2026	Sheltered Workshop	113,459	-	113,459	-	-	-
ProjectCU, Inc.	4009	11	2027	Sheltered Workshop	-	116,865	-	-	-	116,865
Promise Community Homes	4034	45	2025	Community Living	48,065	-	47,204	-	-	862
Promise Community Homes	4034	45	2026	Community Living	103,000	-	103,000	-	-	-
Promise Community Homes	4034	45	2027	Community Living	-	106,090	-	-	-	106,090

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Options for Justice	4036	11	2026	Support Systems	256,603	-	254,149	2,454	-	-
Options for Justice	4036	11	2027	Support Systems	-	264,304	-	-	-	264,304
St. Louis Arc, Inc.	4046	10	2026	Support Systems	36,136	-	36,136	-	-	-
St. Louis Arc, Inc.	4046	10	2027	Support Systems	-	37,221	-	-	-	37,221
Easterseals Midwest	4048	10	2026	Support Systems	234,108	-	142,282	24,938	(66,888)	-
Easterseals Midwest	4048	10	2027	Support Systems	-	153,030	-	-	-	153,030
OATS, Inc.	5001	50	2026	Employment Transportation	935,817	-	596,051	-	(339,766)	-
OATS, Inc.	5001	50	2027	Employment Transportation	-	803,892	-	-	-	803,892
OATS, Inc.	5001	51	2026	Employment Transportation	64,425	-	-	64,425	-	-
OATS, Inc.	5001	51	2027	Employment Transportation	-	66,358	-	-	-	66,358
OATS, Inc.	5001	52	2026	Employment Transportation	6,762	-	-	6,762	-	-
OATS, Inc.	5001	52	2027	Employment Transportation	-	6,965	-	-	-	6,965
OATS, Inc.	5009	50	2026	Employment Transportation	677,662	-	1,023,033	-	345,371	-
OATS, Inc.	5009	50	2027	Employment Transportation	-	857,992	-	-	-	857,992
OATS, Inc.	5009	51	2026	Employment Transportation	138,746	-	43,134	90,007	(5,605)	-
OATS, Inc.	5009	51	2027	Employment Transportation	-	142,909	-	-	-	142,909
LifeBridge Partnership	5038	58	2026	Community Transportation	128,890	-	128,853	37	-	-
LifeBridge Partnership	5038	58	2027	Community Transportation	-	132,757	-	-	-	132,757
OATS, Inc.	5047	55	2026	Agency Supports	28,781	-	-	-	-	28,781
OATS, Inc.	5047	55	2027	Agency Supports	-	29,645	-	-	-	29,645
Paraquad, Inc.	5062	50	2026	Community Transportation	35,956	-	31,674	4,282	-	-
Paraquad, Inc.	5062	50	2027	Community Transportation	-	37,035	-	-	-	37,035
Lafayette Work Center	5094	50	2026	Sheltered Workshop	143,102	-	35,808	107,294	-	-
Lafayette Work Center	5094	50	2027	Sheltered Workshop	-	129,046	-	-	-	129,046
Epilepsy Foundation of Missouri and Kansas	5095	50	2025	Community Transportation	5,000	-	5,000	-	-	-

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Pathways to Independence	5096	50	2025	Community Transportation	17,986	-	9,710	8,276	-	-
Southside Wellness Center	5097	50	2026	Employment Transportation	219,720	-	51,576	168,144	-	-
Southside Wellness Center	5097	50	2027	Employment Transportation	-	226,312	-	-	-	226,312
Association on Aging	5098	10	2026	Community Transportation	18,564	-	10,744	7,820	-	-
Association on Aging	5098	10	2027	Community Transportation	-	19,122	-	-	-	19,122
Tree House of Greater St. Louis	6008	10	2026	Professional Services	88,757	-	88,757	-	-	-
Tree House of Greater St. Louis	6008	10	2027	Professional Services	-	91,421	-	-	-	91,421
Jewish Community Center	6013	10	2025	Community Integration	132,238	-	56,621	75,617	-	-
Jewish Community Center	6013	10	2026	Community Integration	141,993	-	68,848	-	-	73,145
Jewish Community Center	6013	10	2027	Community Integration	-	146,253	-	-	-	146,253
Jewish Community Center	6013	12	2025	Community Integration	39,051	-	-	39,051	-	-
Gateway Region YMCA	6019	10	2025	Community Integration	46,569	-	46,569	-	-	-
Gateway Region YMCA	6019	10	2026	Community Integration	61,042	-	55,767	-	-	5,275
Gateway Region YMCA	6019	10	2027	Community Integration	-	62,874	-	-	-	62,874
Gateway Region YMCA	6048	10	2026	Community Integration	92,680	-	92,680	-	-	-
Gateway Region YMCA	6048	10	2027	Community Integration	-	124,055	-	-	-	124,055
St. Louis Arc, Inc.	6053	10	2025	Employment Training	116,534	-	116,533	1	-	-
St. Louis Arc, Inc.	6053	10	2026	Employment Training	202,664	-	83,673	-	-	118,991
St. Louis Arc, Inc.	6053	10	2027	Employment Training	-	208,744	-	-	-	208,744
Recreation Council	6054	10	2025	Community Integration	105,110	-	84,080	21,030	-	-
Recreation Council	6054	10	2026	Community Integration	353,585	-	247,875	-	-	105,710
Recreation Council	6054	10	2027	Community Integration	-	364,195	-	-	-	364,195
Recreation Council	6054	12	2025	Community Integration	447,881	-	349,383	98,498	-	-
Recreation Council	6054	12	2026	Community Integration	673,402	-	220,017	-	-	453,385
Recreation Council	6054	12	2027	Community Integration	-	693,605	-	-	-	693,605

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Recreation Council	6054	19	2025	Community Integration	32,136	-	24,550	7,586	-	-
Recreation Council	6054	19	2026	Community Integration	101,149	-	60,689	-	-	40,460
Recreation Council	6054	19	2027	Community Integration	-	104,184	-	-	-	104,184
Recreation Council	6054	20	2025	Community Integration	49,023	-	25,424	23,599	-	-
Recreation Council	6054	20	2026	Community Integration	148,775	-	85,714	-	-	63,061
Recreation Council	6054	20	2027	Community Integration	-	153,239	-	-	-	153,239
St. Louis Arc, Inc.	6060	10	2026	Community Integration	393,210	-	364,493	28,717	-	-
St. Louis Arc, Inc.	6060	10	2027	Community Integration	-	405,007	-	-	-	405,007
Gateway Region YMCA	6061	11	2026	Support Systems	59,803	-	30,012	29,791	-	-
Gateway Region YMCA	6061	11	2027	Support Systems	-	54,206	-	-	-	54,206
Jewish Community Center	6063	10	2026	Community Integration	98,505	-	98,505	-	-	-
Jewish Community Center	6063	10	2027	Community Integration	-	101,461	-	-	-	101,461
Jewish Community Center	6063	11	2026	Community Integration	90,399	-	90,399	-	-	-
Jewish Community Center	6063	11	2027	Community Integration	-	93,111	-	-	-	93,111
UCP Heartland	6064	10	2025	Community Integration	62,040	-	32,412	29,628	-	-
UCP Heartland	6064	10	2026	Community Integration	85,401	-	18,941	-	12,972	79,432
UCP Heartland	6064	10	2027	Community Integration	-	87,964	-	-	-	87,964
UCP Heartland	6064	11	2025	Community Integration	2,667	-	-	2,667	-	-
UCP Heartland	6064	11	2026	Community Integration	12,972	-	-	-	(12,972)	-
UCP Heartland	6064	11	2027	Community Integration	-	-	-	-	-	-
Rise Services, Inc.	6067	10	2026	Community Living	268,715	-	153,490	115,225	-	-
Rise Services, Inc.	6067	10	2027	Community Living	-	235,260	-	-	-	235,260
Family Advocacy and Community Training	6068	10	2026	Support Systems	313,276	-	313,276	-	-	-
Family Advocacy and Community Training	6068	10	2027	Support Systems	-	322,678	-	-	-	322,678
ShowMe Aquatics	6083	10	2026	Professional Services	16,694	-	16,694	-	-	-

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Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Family Advocacy and Community Training	6097	10	2026	Support Systems	-	-	-	-	-	-
Family Advocacy and Community Training	6097	10	2027	Support Systems	-	100,140	-	-	(100,140)	-
Family Advocacy and Community Training	6097	12	2026	Support Systems	100,140	-	100,140	-	-	-
Family Advocacy and Community Training	6097	12	2027	Support Systems	-	-	-	-	100,140	100,140
Epilepsy Foundation of Missouri and Kansas	6099	10	2026	Support Systems	18,015	-	18,015	-	-	-
Epilepsy Foundation of Missouri and Kansas	6099	10	2027	Support Systems	-	18,556	-	-	-	18,556
St. Louis Arc, Inc.	6104	10	2026	Support Systems	99,244	-	99,244	-	-	-
St. Louis Arc, Inc.	6104	10	2027	Support Systems	-	102,223	-	-	-	102,223
Down Syndrome Association	6110	10	2026	Support Systems	65,000	-	65,000	-	-	-
Easterseals Midwest	6111	10	2026	Support Systems	133,610	-	97,238	36,372	-	-
Sunnyhill, Inc.	6112	10	2026	Support Systems	96,721	-	68,195	28,526	-	-
Neurodiversity Independence Consultants, LLC	6113	10	2026	Support Systems	30,000	-	30,000	-	-	-
The Maren Fund, Inc.	6114	10	2025	Support Systems	10,845	-	10,845	-	-	-
Easterseals Midwest	7003	10	2026	Employment Training	154,387	-	66,104	88,283	-	-
Easterseals Midwest	7003	10	2027	Employment Training	-	119,264	-	-	-	119,264
Association on Aging	7010	10	2026	Community Integration	18,188	-	18,188	-	-	-
Association on Aging	7010	10	2027	Community Integration	-	18,734	-	-	-	18,734
Association on Aging	7011	10	2026	Community Integration	20,571	-	20,571	-	-	-
Association on Aging	7011	10	2027	Community Integration	-	21,189	-	-	-	21,189
Association on Aging	7011	11	2026	Community Integration	82,896	-	82,896	-	-	-
Association on Aging	7011	11	2027	Community Integration	-	85,383	-	-	-	85,383
Paraquad, Inc.	7012	10	2026	Support Systems	11,381	-	10,261	1,120	-	-
Paraquad, Inc.	7012	10	2027	Support Systems	-	11,723	-	-	-	11,723
Pathways to Independence	7018	11	2026	Community Integration	8,625	-	2,544	288	(5,793)	-
Pathways to Independence	7018	13	2026	Community Integration	227,874	-	233,662	5	5,793	-

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Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Pathways to Independence	7018	13	2027	Community Integration	-	243,594	-	-	-	243,594
St. Louis Arc, Inc.	7019	10	2026	Employment Training	283,301	-	264,804	18,497	-	-
St. Louis Arc, Inc.	7019	10	2027	Employment Training	-	331,182	-	-	-	331,182
LifeBridge Partnership	7020	10	2026	Community Integration	187,170	-	187,140	30	-	-
LifeBridge Partnership	7020	10	2027	Community Integration	-	192,786	-	-	-	192,786
Rise Services, Inc.	7022	10	2026	Employment Training	243,596	-	58,542	185,054	-	-
Rise Services, Inc.	7022	10	2027	Employment Training	-	213,268	-	-	-	213,268
Mercy	7024	10	2026	Employment Training	289,691	-	274,653	15,038	-	-
Mercy	7024	10	2027	Employment Training	-	298,383	-	-	-	298,383
MERS/Missouri Goodwill Industries	7025	10	2025	Employment Training	39,738	-	12,222	27,515	-	-
MERS/Missouri Goodwill Industries	7025	10	2026	Employment Training	80,102	-	52,844	-	-	27,258
MERS/Missouri Goodwill Industries	7025	10	2027	Employment Training	-	82,509	-	-	-	82,509
MERS/Missouri Goodwill Industries	7025	11	2025	Employment Training	774,597	-	466,395	308,202	-	-
MERS/Missouri Goodwill Industries	7025	11	2026	Employment Training	855,227	-	350,358	-	-	504,869
MERS/Missouri Goodwill Industries	7025	11	2027	Employment Training	-	880,886	-	-	-	880,886
Rise Services, Inc.	7029	10	2026	Employment Training	127,443	-	109,160	18,283	-	-
Rise Services, Inc.	7029	10	2027	Employment Training	-	131,267	-	-	-	131,267
Epilepsy Foundation of Missouri and Kansas	8005	12	2026	Support Systems	6,082	-	6,082	-	-	-
Epilepsy Foundation of Missouri and Kansas	8005	12	2027	Support Systems	-	6,266	-	-	-	6,266
Rise Services, Inc.	8014	11	2026	Professional Services	153,931	-	127,153	26,778	-	-
Rise Services, Inc.	8014	11	2027	Professional Services	-	158,549	-	-	-	158,549
Rise Services, Inc.	8014	13	2026	Professional Services	95,662	-	95,662	-	-	-
Rise Services, Inc.	8014	13	2027	Professional Services	-	98,536	-	-	-	98,536
Easterseals Midwest	8016	10	2026	Support Systems	272,879	-	233,636	11,518	(27,725)	-
Easterseals Midwest	8016	10	2027	Support Systems	-	281,066	-	-	-	281,066

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Citizens with Developmental Disabilities

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Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Easterseals Midwest	8016	11	2026	Support Systems	29,431	-	55,954	1,202	27,725	-
Easterseals Midwest	8016	11	2027	Support Systems	-	30,314	-	-	-	30,314
Down Syndrome Association	8017	10	2026	Support Systems	105,702	-	105,702	-	-	-
Down Syndrome Association	8017	10	2027	Support Systems	-	108,879	-	-	-	108,879
Epworth Children & Family Services,	8026	10	2026	Professional Services	45,212	-	43,351	1,861	-	-
Epworth Children & Family Services,	8026	10	2027	Professional Services	-	46,569	-	-	-	46,569
Delta Gamma Center for Children	8029	10	2026	Support Systems	31,183	-	31,183	-	-	-
Delta Gamma Center for Children	8029	10	2027	Support Systems	-	32,119	-	-	-	32,119
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	10	2027	Professional Services	-	214,727	-	-	-	214,727
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	11	2027	Professional Services	-	33,033	-	-	-	33,033
Variety the Children's Charity of St. Louis	8045	12	2026	Professional Services	100,000	-	99,390	610	-	-
Variety the Children's Charity of St. Louis	8045	12	2027	Professional Services	-	100,000	-	-	-	100,000
UCP Heartland	8047	10	2026	Professional Services	59,965	-	59,886	79	-	-
UCP Heartland	8047	10	2027	Professional Services	-	61,764	-	-	-	61,764
UCP Heartland	8047	11	2026	Professional Services	22,948	-	22,923	25	-	-
UCP Heartland	8047	11	2027	Professional Services	-	23,637	-	-	-	23,637
Bridges Community Support Services	8052	10	2026	Professional Services	80,000	-	71,073	8,927	-	-
Bridges Community Support Services	8052	10	2027	Professional Services	-	82,403	-	-	-	82,403
Bridges Community Support Services	8054	10	2026	Support Systems	141,275	-	141,263	12	-	-
Bridges Community Support Services	8054	10	2027	Support Systems	-	145,515	-	-	-	145,515
Easterseals Midwest	9167	10	2026	Support Systems	127,411	-	122,504	4,907	-	-
Easterseals Midwest	9167	10	2027	Support Systems	-	131,236	-	-	-	131,236
Easterseals Midwest	9168	10	2026	Support Systems	115,826	-	110,143	5,683	-	-

Productive Living Board for St. Louis County

Citizens with Developmental Disabilities

Schedule of Changes in Projects

Year Ended June 30, 2026

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
Easterseals Midwest	9168	10	2027	Support Systems	-	119,306	-	-	-	119,306
Sunnyhill, Inc.	9173	10	2026	Support Systems	127,927	-	102,787	25,140	-	-
Sunnyhill, Inc.	9173	10	2027	Support Systems	-	131,766	-	-	-	131,766
UCP Heartland	9174	10	2026	Support Systems	57,911	-	57,761	150	-	-
UCP Heartland	9174	10	2027	Support Systems	-	59,649	-	-	-	59,649
Lafayette Work Center	9176	10	2026	Sheltered Workshop	118,098	-	118,098	-	-	-
Lafayette Work Center	9176	10	2027	Sheltered Workshop	-	121,641	-	-	-	121,641
BCI	9210	10	2026	Support Systems	68,750	-	67,137	1,613	-	-
BCI	9210	10	2027	Support Systems	-	70,814	-	-	-	70,814
Starkloff Disability Institute	9358	12	2025	Support Systems	1,244	-	1,244	-	-	-
Promise Community Homes	9363	10	2025	Agency Supports	30,170	-	30,170	-	-	-
Promise Community Homes	9363	10	2026	Agency Supports	1,646,176	-	495,442	1,136,176	(14,558)	-
Promise Community Homes	9363	10	2027	Agency Supports	-	2,430,131	-	-	14,558	2,444,689
L'Arche St. Louis Inc.	9368	10	2025	Agency Supports	125,000	-	75,845	49,155	-	-
Southside Wellness Center	9372	10	2026	Agency Supports	150,000	-	-	150,000	-	-
Promise Community Homes	9377	10	2026	Agency Supports	-	52,000	52,000	-	-	-
Department of Mental Health	9900	10	2024	Support Systems	154,728	-	-	154,728	-	-
Department of Mental Health	9900	10	2025	Support Systems	155,226	-	2,400	-	-	152,825
Department of Mental Health	9900	10	2026	Support Systems	200,000	-	30,564	-	-	169,436
Department of Mental Health	9900	10	2027	Support Systems	-	200,000	-	-	-	200,000
					$33,378,606	$31,863,763	$26,669,549	$4,870,283	-	$33,702,536

Productive Living Board for St Louis County Citizens
With Developmental Disabilities

Schedule of Project Loan Activity
June 30, 2026

Agency	Nature of Request	Beginning Balance	Loans Payoff	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
Lafayette Industries North, Inc.	3132/82 Renovations	2,300,000	-	2,300,000
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	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	(40,470.00)	-
Promise Community Homes	9376/10 Down Payment Assistance	93,600	-	93,600
St. Louis Arc	9362/10/Acquisition	2,300,000		2,300,000
Valley Industries	3128/75 Acquisition	52,350	-	52,350
Valley Industries	3130/42 Mortgage Debt Payoff	271,328	-	271,328
		$ 11,219,083	$ (40,470)	$ 11,178,613