

**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, 2021 AND 2020**

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Independent Auditors' Report

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

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, 2021 and 2020, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2021 and 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits 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.

Other 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 21 - 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The additional supplementary 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. Such 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 11, 2021

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2021 and 2020**

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, 2021. The overview of the financial statements describes the **Statements of Net Position** and **Statements of Revenues, Expenses, and Changes in Net Position** while the Financial Analysis provides a broad overview of PLB's finances. For a comprehensive understanding of the financial position of the PLB, please review the financial statements, including the notes that follow starting on page 14 of this report.

Financial Highlights

- Total revenues decreased \$0.7 million or 3.0% over the prior year to \$23.6 million. The decrease was primarily due to reduced interest revenue on investments of \$0.2 million and reduced tax revenue of \$0.4 million.
- Expenditures on services totaled \$20.3 million, which was \$2.1 million reduced over prior year. The reduction in service expenditures compared to last year was primarily due to \$2.4 million of one-time expenditures for COVID grants funded in FY2020, which were not repeated in FY2021. This was offset by additional funding of services of \$0.3 million in total.
- Operating revenue exceeded expenses for a surplus of \$1.6 million.
- Approximately 4,900 St. Louis County residents received services in FY2021.
- Key initiatives in FY2021:
 - Funded most services with a flexible grant process versus the traditional purchase of service model throughout the COVID pandemic to demonstrate PLB's commitment to the maintenance and continued provision of core services throughout St. Louis County.
 - Expanded funding for supported living and family navigation services in St. Louis County.
 - Continued seven agencies multi-year pilot funding for new and needed innovative services in St. Louis County.
 - Set the stage for various service expansion initiatives and new agency service investments that will occur in FY2022
 - Continued opportunities for one-time grants for COVID-19 extraordinary expenses, various new agency opportunities, and other agency infrastructure needs.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2021 and 2020**

Overview of the Financial Statements

The **Statements of Net Position** on page 11 present information on all of the PLB's assets and liabilities, with the difference between assets and liabilities reported as net position. Increases and decreases in net position may serve as a useful indicator of whether or not the financial position of the PLB is improving or deteriorating. The statement of net position also provides information on the PLB's net investment in capital assets, restricted net position, and unrestricted net position. Unrestricted net position includes funds committed for services to be provided during FY2022.

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

The **Notes to Financial Statements** on pages 14 - 20 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, 2021 and 2020**

**Condensed Statements of Net Position
June 30, 2021 and 2020**

(In thousands of dollars)

	FY 2021	FY 2020
Current assets	\$ 29,608	\$ 29,552
Noncurrent assets	19,862	20,148
Total Assets	\$ 49,470	\$ 49,700
Current liabilities	\$ 2,628	\$ 4,499
Total Liabilities	2,628	4,499
Net position		
Investment in capital assets	289	394
Restricted	345	318
Unrestricted	46,208	44,489
Total Net Position	46,842	45,201
Total Liabilities and Net Position	\$ 49,470	\$ 49,700

Assets

Total assets are made up primarily of cash and cash equivalents, investments, and loans to provider agencies. PLB strategic planning continues to include a planned reduction of the cash balance. The pandemic resulted in a reduction in service expenditures over prior years. The result was cash and cash equivalents and investments remained relatively unchanged over prior year at \$39.7 million.

Liabilities

Total liabilities are made up primarily of payments due for services provided. Current liabilities consist primarily of accounts payable which were reduced to normal year end levels in FY2021.

Net Position

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of FY2021, the PLB's net position increased by \$1.6 million, which represents a less than 3.6% increase over the previous year.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2021 and 2020**

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 FY2022 increased by \$0.8 million or 3.2%. Primary elements of the increase include \$0.4 million for rate increases, \$0.1 million in emergency relief grants, and \$0.3 million in additional service appropriations. Unassigned balance was increased by \$0.8 million while the total Assigned and Unassigned balances together have increased by \$0.9 million due to the surplus in FY2021.

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, 2021 and 2020**

(In thousands of dollars)

	FY 2021	FY 2020
Investment in loans	\$ 8,953	\$ 8,974
Committed - Project services	26,493	25,681
Committed - Administration	2,388	2,368
Board-designated:		
Emergency working capital reserve	2,381	2,431
Assigned for specific purposes	2,325	2,189
Unassigned:		
Ongoing services	631	619
Non-recurring projects	3,037	2,227
Total Unrestricted Net Position	<u>\$ 46,208</u>	<u>\$ 44,489</u>

Unrestricted Net Position Components

Investments in Loans

\$9.0 million has been invested in loans to several of the provider agencies for sheltered workshop facilities and residential housing. One loan of \$21 thousand was paid off. There were no new investments in loans for agencies in FY2021.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2021 and 2020**

Committed Funds

A total of \$28.9 million has been committed for project services and administration.

Committed for Project Services

Funds totaling \$26.5 million have been committed for FY2022 project services. This represents a \$0.8 million increase over FY2021. Primary elements of the increase include \$0.4 million for a rate increase, \$0.3 million in additional service appropriations, and \$0.1 million in emergency relief grants.

Committed for Administration

\$2.4 million has been committed for FY2022 administrative and special projects that enhance PLB funded services.

Total Assigned and Unassigned Fund Balance was increased by \$0.9 million.

Board Designated Assigned Funds

A total of \$4.7 million has been assigned for future one-time needs.

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

Emergency Reserve

The largest component of assigned funds is the Emergency Reserve Fund. The PLB has established a policy to designate 10 percent of the current year's revenue, \$2.4 million as of June 30, 2021 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

The Board Designated Assigned Funds consist primarily of \$1.0 million for continuation of the pilot program grants, \$0.7 million for COVID and other one-time emergency grants, \$0.2 million for housing development needs, \$0.2 million for PLB's information governance I.T. needs, and \$0.2 million in various individual service needs. Assigned funds are reviewed and a determination made by the Board for these funds each fiscal year.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
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Years Ended June 30, 2021 and 2020**

Unassigned Funds

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

The unassigned balance increased by \$0.8 million primarily due to the surplus in FY2021. Each year the Board reviews the unassigned balance to determine the level of funds that can be sustained for ongoing services for unmet needs. It is anticipated that the PLB will continue to reduce the unassigned fund balance over the next few years. In addition, the Board continues to commit more in funding than it expects to receive in revenues.

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 2021	FY 2020
Operating Revenues	\$ 23,560	\$ 24,285
Operating Expenses	22,171	24,362
Excess of Operating Revenues Over Expenses	1,389	(77)
Non-operating Revenues (Expenses)	252	30
Excess (Deficit) of Total Revenues Over Expenses	1,641	(47)
Beginning Net Position	45,201	45,248
Ending Net Position	\$ 46,842	\$ 45,201

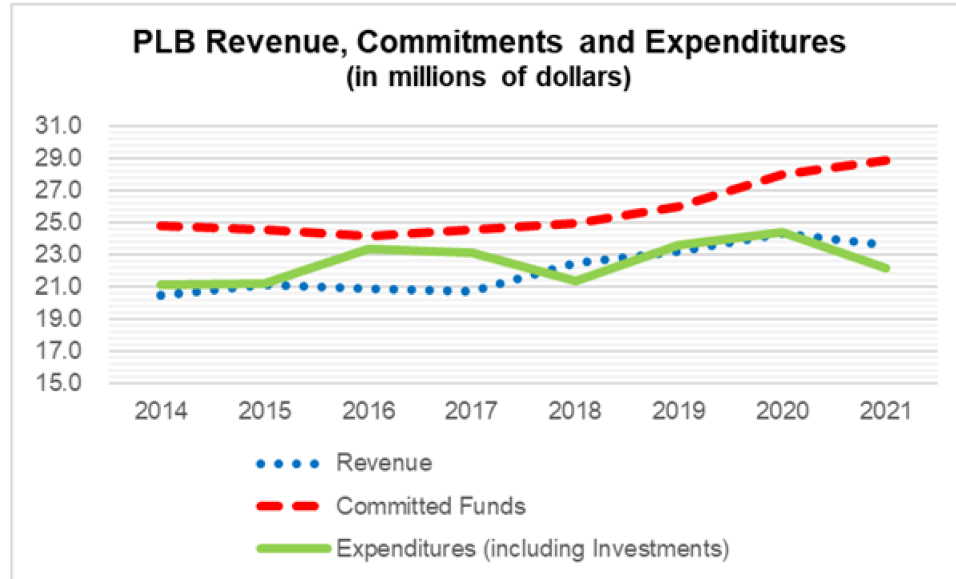
The PLB's operating revenues for the year are primarily from property taxes collected by the St. Louis County Collector.

The PLB's operating revenues of \$23.6 million for the year decreased by \$0.7 million or 3.0% compared to the prior year. The decrease was due to slightly reduced real estate and property tax revenue of \$0.4 million and \$0.2 million reduction in interest revenue.

Operating expenses decreased by \$2.2 million as expenditures on program services were lower than the prior year. The primary reduction in services expenditures compared to last year was due to \$2.4 million of one-time expenditures for COVID grants funded in FY2020 which were not repeated in FY2021. This was offset by additional funding of services of \$0.3 million. Operating revenues exceeded operating expenses (not including fair market value adjustments of investments) resulting in an operating surplus of \$1.4 million.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2021 and 2020**

The 8 Year history of PLB Revenue, Commitments and Actual Expenditures illustrates that the organization continues “over” appropriating to plan for expenditures to exceed revenue. While funding was available, the COVID pandemic limited actual expenditures in FY2021.



Economic Factors and Next Year's Budget and Rates

The PLB and management considered many factors when setting the FY2022 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. 2021 tax rates are 7.1 cents per \$100 assessed valuation for residential real estate, 8.4 cents per \$100 assessed valuation for commercial real estate, 6.5 cents per \$100 assessed valuation for agricultural real estate, and 9.0 cents per \$100 assessed valuation for personal property.

2021 property tax collections are received in PLB's FY2022 and are used to fund FY2023 project services and administration which begin July 1, 2022.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Management's Discussion and Analysis (Unaudited)
Years Ended June 30, 2021 and 2020**

Budget Information

Total revenues are expected to remain relatively stable compared to the last year at \$23.5 million. Property tax revenue is anticipated to remain flat at \$22.5 million and SB3 transportation tax is expected to remain consistent with the prior year at \$0.9 million.

Total expenses are expected to increase in FY2022. The increase is planned primarily in the provision of services offered. New services and agencies are in the process of being added, emergency use grants offered, and overall on-going expenses are expected to increase based on the assumption of easing pandemic related public activity. Operating expenses are expected to remain at similar levels experienced in FY2021.

The Organization will conduct an annual Board of Directors planning meeting and review in FY2022. During the planning sessions the Board will conduct its annual review of PLB's strategic priorities, with the goal of continued funding for needed services as well as efforts to increase and supplement services with new innovative ideas and new agencies.

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, 2021 and 2020**

Assets

	2021	2020
Current Assets		
Cash and cash equivalents	\$ 384,878	\$ 286,921
Investments, at fair value	28,382,667	28,375,691
Receivables		
Interest receivable	175,083	236,639
Accounts receivable	40,457	205,133
Prepaid expenses	47,614	58,992
Restricted assets		
Cash and cash equivalents	366,273	259,465
Accounts receivable	210,724	129,064
Total Current Assets	29,607,696	29,551,905
Noncurrent Assets		
Investments, at fair value	10,614,996	10,775,385
Loans receivable	8,952,953	8,974,103
Security deposits	4,794	4,794
Capital assets, net	289,185	393,635
Total Noncurrent Assets	19,861,928	20,147,917
Total Assets	\$ 49,469,624	\$ 49,699,822

Liabilities and Net Position

Current Liabilities		
Accounts payable	\$ 2,133,901	\$ 4,215,875
Accrued liabilities	261,848	212,413
Liabilities payable from restricted assets		
Accounts payable	232,130	70,834
Total Current Liabilities	2,627,879	4,499,122
Net Position		
Investment in capital assets	289,185	393,635
Restricted	344,867	317,695
Unrestricted	46,207,693	44,489,370
Total Net Position	46,841,745	45,200,700
Total Liabilities and Net Position	\$ 49,469,624	\$ 49,699,822

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Operating Revenues		
Property taxes	\$ 21,842,764	\$ 22,263,969
S.B.3 transportation tax	840,000	862,063
Government contracts	17,092	16,099
Interest income	622,948	867,676
IDDHelp revenue	22,953	12,037
S.B.40 revenue	115,844	132,663
Other	<u>98,658</u>	<u>130,524</u>
Total Operating Revenues	<u>23,560,259</u>	<u>24,285,031</u>
Operating Expenses		
Project services	19,198,927	21,377,619
S.B.3 transportation	813,131	700,000
Forgiveness of loans	-	18,000
Special projects	228,441	269,234
Administration	<u>1,930,799</u>	<u>1,997,576</u>
Total Operating Expenses	<u>22,171,298</u>	<u>24,362,429</u>
Excess (Deficit) of Operating Revenues Over Expenses	<u>1,388,961</u>	<u>(77,398)</u>
Non-operating Revenues		
Loss on disposal of capital assets	-	(142)
Unrealized gain on investments	<u>252,084</u>	<u>29,743</u>
Total Non-operating Revenues	<u>252,084</u>	<u>29,601</u>
Excess (Deficit) of Revenues Over Expenses	1,641,045	(47,797)
Net Position, Beginning of Year	<u>45,200,700</u>	<u>45,248,497</u>
Net Position, End of Year	<u>\$ 46,841,745</u>	<u>\$ 45,200,700</u>

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Statements of Cash Flows
Years Ended June 30, 2021 and 2020**

	2021	2020
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	\$ 22,761,755	\$ 23,098,625
Interest received	684,504	852,065
Proceeds from other support	258,572	287,298
Cash received from loan repayments	21,150	-
Cash paid for projects	(22,160,706)	(20,650,802)
Cash paid to employees	(1,049,637)	(1,092,694)
Cash paid for other operating activities	(707,910)	(934,405)
Net Cash Provided by (Used in) Operating Activities	(192,272)	1,560,087
Cash Flows From Capital Activities		
Purchase of capital assets	(8,460)	(128,835)
Cash Flows From Investing Activities		
Net sales (purchases) of investments	405,497	(1,481,114)
Net Increase (Decrease) in Cash and Cash Equivalents	204,765	(49,862)
Cash and Cash Equivalents, Beginning of Year	546,386	596,248
Cash and Cash Equivalents, End of Year	\$ 751,151	\$ 546,386
Cash and Cash Equivalents	\$ 384,878	\$ 286,921
Restricted Cash and Cash Equivalents	366,273	259,465
Total Cash and Cash Equivalents	\$ 751,151	\$ 546,386
Reconciliation of Excess (Deficit) of Revenues over Expenses to Net Cash Provided by (Used in) Operating Activities		
Excess (deficit) of revenues over expenses	\$ 1,641,045	\$ (47,797)
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided by (used in) operating activities		
Depreciation	112,910	130,339
Forgiveness of loans	-	18,000
Loss on disposal of capital assets	-	142
Unrealized gain on investments	(252,084)	(29,743)
Change in assets and liabilities		
(Increase) decrease in interest receivable	61,556	(15,611)
Decrease in accounts receivable	164,676	97,632
Decrease in prepaid expenses	11,378	8,470
Increase in restricted accounts receivable	(81,660)	(129,064)
Decrease in loans receivable	21,150	
Increase (decrease) in accounts payable	(2,081,974)	1,627,002
Increase in accrued liabilities	49,435	20,181
Increase (decrease) in liabilities payable from restricted assets	161,296	(119,464)
Net Cash Provided by (Used in) Operating Activities	\$ (192,272)	\$ 1,560,087

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2021 and 2020**

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 2021 and 2020. 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 \$40,457 and \$201,108 at June 30, 2021 and 2020, respectively.

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2021 and 2020

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

Capital Assets

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

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

The estimated lives for computing depreciation on capital assets are:

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

Components of Net Position

Investment in Capital Assets

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

Restricted

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

Unrestricted

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

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

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

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2021 and 2020**

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.

Recent Accounting Pronouncements

Leases

The GASB has issued new guidance on leases. The objective of this new statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The guidance will be required for the first fiscal year beginning after June 15, 2021. The Agency has yet to determine if the new guidance will have a significant impact on its financial statements.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2021 and 2020**

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:

	2021		2020	
	Cost	Fair Value	Cost	Fair Value
St. Louis County investment pool	\$38,457,176	\$ 38,997,663	\$ 38,617,662	\$ 39,151,076
Repurchase agreements	526,051	526,051	321,286	321,286
Cash deposits	225,100	225,100	225,100	225,100
Total Cash and Cash Equivalents and Investments	<u>\$39,208,327</u>	<u>\$ 39,748,814</u>	<u>\$ 39,164,048</u>	<u>\$ 39,697,462</u>

Included in the accompanying statements of net position as:

	2021	2020
Cash and cash equivalents	\$ 384,878	\$ 286,921
Cash and cash equivalents - restricted	366,273	259,465
Investments - current	28,382,667	28,375,691
Investments - noncurrent	10,614,996	10,775,385
Total Cash and Cash Equivalents and Investments	<u>\$ 39,748,814</u>	<u>\$ 39,697,462</u>

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

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

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2021 and 2020**

4. Loans Receivable

The Agency loans funds for certain projects, with repayment generally to begin at the completion of the project. The loans are generally secured by a first deed of trust. The terms of the loans range from 30 to 40 years. All of the loans outstanding during 2021 and 2020 are non-interest bearing.

5. Capital Assets

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

	2021			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 1,228,777	\$ 8,460	\$ -	\$1,237,237
Leasehold improvements	<u>191,987</u>	<u>-</u>	<u>-</u>	<u>191,987</u>
	1,420,764	8,460	-	1,429,224
Less accumulated depreciation	<u>1,027,129</u>	<u>112,910</u>	<u>-</u>	<u>1,140,039</u>
Total Capital Assets, Net	<u>\$ 393,635</u>	<u>\$ (104,450)</u>	<u>\$ -</u>	<u>\$ 289,185</u>
	2020			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 1,101,705	\$ 127,246	\$ 174	\$1,228,777
Leasehold improvements	<u>190,398</u>	<u>1,589</u>	<u>-</u>	<u>191,987</u>
	1,292,103	128,835	174	1,420,764
Less accumulated depreciation	<u>896,822</u>	<u>130,339</u>	<u>32</u>	<u>1,027,129</u>
Total Capital Assets, Net	<u>\$ 395,281</u>	<u>\$ (1,504)</u>	<u>\$ 142</u>	<u>\$ 393,635</u>

6. 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, 2021 and 2020, the Agency's retirement contributions were \$123,012 and \$115,088, respectively. Contributions were based on total Agency payroll of \$1,093,824 and \$1,133,952 and total covered payroll of pension plan participants of \$1,077,670 and \$1,059,933 for the years ended June 30, 2021 and 2020, respectively.

7. Operating Lease Obligations

The Agency is a lessee under an operating lease for office facilities. Total rental expense for the years ended June 30, 2021 and 2020 was \$154,208 and \$158,129, respectively.

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Notes to Financial Statements
June 30, 2021 and 2020**

Future base minimum lease payments for this lease are as follows:

<u>Years Ending June 30,</u>	
2022	\$ 124,622
2023	124,622
2024	124,622
2025	125,543
2026	126,200
Thereafter	<u>431,183</u>
	<u>\$ 1,056,792</u>

8. S.B.3 Transportation Tax

During the years ended June 30, 2021 and 2020, 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:

	2021	2020
Balance, beginning of year	\$ 317,695	\$ 153,732
Revenue:		
S.B. 3 transportation tax	840,000	862,063
Interest	303	1,900
	840,303	863,963
Expenses:		
Client transportation	813,131	700,000
Balance, end of year	\$ 344,867	\$ 317,695

Balances at June 30, are comprised of the following:

	2021	2020
Cash and cash equivalents	\$ 366,273	\$ 259,465
Receivable	210,724	129,064
	576,997	388,529
Less:		
Accounts payable	232,130	70,834
Restricted For Future S.B.3 Transportation Expenditures	\$ 344,867	\$ 317,695

**Productive Living Board for St. Louis County
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Notes to Financial Statements
June 30, 2021 and 2020**

9. Unrestricted Net Position

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

	<u>2021</u>	<u>2020</u>
Committed for projects	\$ 26,492,740	\$ 25,680,918
Committed for administration	2,387,560	2,367,439
Investment in loans	8,952,953	8,974,103
Board-designated:		
Emergency working capital reserve	2,381,234	2,431,477
Assigned for specific purposes	2,325,310	2,189,184
Unassigned		
Ongoing services	631,395	619,015
Non-recurring projects	<u>3,036,501</u>	<u>2,227,234</u>
Total Unrestricted Net Position	<u>\$ 46,207,693</u>	<u>\$ 44,489,370</u>

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Net Position
Year Ended June 30, 2021**

	Committed For Projects	Other Committed	Investment In Loans	Investment In Capital Assets	Restricted For S.B. 3	Board-Designated				Undesignated	Total
						Emergency Reserve	Other Assigned	Unassigned	Program Services		
Balance, June 30, 2020	\$25,680,918	\$2,367,439	\$8,974,103	\$393,635	\$317,695	\$2,431,477	\$2,189,184	\$2,846,249	\$ -	\$ -	\$45,200,700
Revenue	-	-	-	-	840,303	-	-	-	-	22,972,038	\$23,812,341
Board Designations	-	-	-	-	-	2,381,234	-	339,680	25,696,600	(28,417,514)	\$0
New Committed	23,734,556	2,387,560	-	-	-	-	(85,836)	(339,680)	(25,696,600)	-	\$0
Committed Cancelled	(3,723,807)	-	-	-	-	-	-	3,723,807	-	-	\$0
Project services	(20,012,058)	-	-	-	-	-	-	-	-	-	(\$20,012,058)
S.B.3 transportation exp.	813,131	-	-	-	(813,131)	-	-	-	-	-	\$0
Loans	-	-	-	-	-	-	-	-	-	-	\$0
Loan repayments	-	-	(21,150)	-	-	-	-	21,150	-	-	\$0
Forgiveness of loans	-	-	-	-	-	-	-	-	-	-	\$0
Special projects	-	-	-	-	-	-	-	(228,442)	-	-	(\$228,442)
Purchase of Equipment	-	-	-	8,460	-	-	-	-	-	(8,460)	\$0
Administration expense	-	-	-	-	-	-	-	(1,930,796)	-	-	(\$1,930,796)
Depreciation Expense	-	-	-	(112,910)	-	-	-	112,910	-	-	\$0
Loss on Disposal of Equipment	-	-	-	-	-	-	-	-	-	-	\$0
Transfers	-	(2,367,439)	-	-	-	(2,431,477)	221,962	(876,982)	-	5,453,936	\$0
Net changes	811,822	20,121	(21,150)	(104,450)	27,172	(50,243)	136,126	821,647	-	-	1,641,045
Balance, June 30, 2021	\$26,492,740	\$2,387,560	\$8,952,953	\$289,185	\$344,867	\$2,381,234	\$2,325,310	\$3,667,896	\$ -	\$ -	\$ 46,841,745

**Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2021**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Easterseals Midwest	1001	36	2021	Community Living	\$ 1,595,768	\$ -	\$ -	\$ 510,646	\$ (1,085,122)	\$ -
Easterseals Midwest	1001	36	2022	Community Living	-	1,595,768	-	-	-	1,595,768
Easterseals Midwest	1001	38	2021	Community Living	-	-	1,085,122	-	1,085,122	-
Sunnyhill, Inc.	1086	36	2021	Community Living	1,631,253	-	-	-	(1,631,253)	-
Sunnyhill, Inc.	1086	36	2022	Community Living	-	1,631,253	-	-	-	1,631,253
Sunnyhill, Inc.	1086	38	2021	Community Living	-	-	1,631,253	-	1,631,253	-
UCP Heartland	1091	36	2021	Community Living	109,214	-	-	-	(109,214)	-
UCP Heartland	1091	36	2022	Community Living	-	111,399	-	-	-	111,399
UCP Heartland	1091	38	2021	Community Living	-	-	109,214	-	109,214	-
St. Louis Arc, Inc.	1196	36	2021	Community Living	636,551	69,917	-	-	(706,468)	-
St. Louis Arc, Inc.	1196	36	2022	Community Living	-	716,239	-	-	-	716,239
St. Louis Arc, Inc.	1196	38	2021	Community Living	-	-	706,468	-	706,468	-
Bridges Community Support Services	1320	36	2021	Community Living	102,430	13,369	-	-	(115,799)	-
Bridges Community Support Services	1320	36	2022	Community Living	-	104,479	-	-	-	104,479
Bridges Community Support Services	1320	38	2021	Community Living	-	-	115,799	-	115,799	-
Sunnyhill, Inc.	1433	20	2020	Community Living	95	-	-	95	-	-
Sunnyhill, Inc.	1434	20	2020	Community Living	92	-	-	92	-	-
Easterseals Midwest	1446	20	2021	Community Living	-	1,450	1,450	-	-	-
St. Louis Arc, Inc.	1447	10	2022	Community Living	-	5,000	-	-	-	5,000
Bridges Community Support Services	1448	10	2022	Community Living	-	44,246	-	-	-	44,246
Easterseals Midwest	1449	10	2022	Community Living	-	43,149	-	-	-	43,149
Sunnyhill, Inc.	1450	10	2022	Community Living	-	46,451	-	-	-	46,451
UCP Heartland	1451	10	2022	Community Living	-	46,834	-	-	-	46,834
St. Louis Arc, Inc.	1452	10	2022	Community Living	-	47,703	-	-	-	47,703
Bridges Community Support Services	1457	10	2022	Community Living	-	5,000	-	-	-	5,000
Easterseals Midwest	1458	10	2022	Community Living	-	5,000	-	-	-	5,000
Sunnyhill, Inc.	1459	10	2022	Community Living	-	5,000	-	-	-	5,000
UCP Heartland	1460	10	2022	Community Living	-	5,000	-	-	-	5,000
The Center For Specialized Services	1461	10	2022	Community Living	-	5,000	-	-	-	5,000
St. Louis Arc, Inc.	1463	10	2021	Community Living	-	1,100	1,100	-	-	-
Easterseals Midwest	2003	12	2021	Support Systems	476,441	-	-	123,875	(352,566)	-
Easterseals Midwest	2003	12	2022	Support Systems	-	479,491	-	-	-	479,491
Easterseals Midwest	2003	16	2021	Support Systems	-	-	352,566	-	352,566	-
FamilyForward	2004	10	2021	Support Systems	70,380	-	-	55,248	(15,132)	-
FamilyForward	2004	12	2021	Support Systems	-	-	-	15,132	15,132	-
UCP Heartland	2011	10	2021	Support Systems	247,269	-	-	81,599	(165,670)	-
UCP Heartland	2011	10	2022	Support Systems	-	252,215	-	-	-	252,215

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
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Year Ended June 30, 2021

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
UCP Heartland	2011	11	2021	Support Systems	45,446	-	-	45,446	-	-
UCP Heartland	2011	14	2021	Support Systems	-	-	165,670	-	165,670	-
Great Circle	2013	10	2021	Support Systems	23,750	-	-	-	(23,750)	-
Great Circle	2013	10	2022	Support Systems	-	24,225	-	-	-	24,225
Great Circle	2013	11	2021	Support Systems	131,420	-	-	39,426	(91,994)	-
Great Circle	2013	11	2022	Support Systems	-	134,049	-	-	(12,113)	121,936
Great Circle	2013	14	2021	Support Systems	-	-	23,750	-	23,750	-
Great Circle	2013	14	2022	Support Systems	-	-	-	-	12,113	12,113
Great Circle	2013	15	2021	Support Systems	-	-	91,994	-	91,994	-
St. Louis Arc, Inc.	2021	10	2021	Support Systems	3,291,356	-	2,917,509	373,847	-	-
St. Louis Arc, Inc.	2021	10	2022	Support Systems	-	3,043,747	-	-	-	3,043,747
St. Louis Arc, Inc.	2021	13	2021	Support Systems	66,028	-	82,728	800	17,500	-
St. Louis Arc, Inc.	2021	13	2022	Support Systems	-	62,943	-	-	-	62,943
St. Louis Arc, Inc.	2021	33	2021	Support Systems	300,828	70,380	238,996	114,712	(17,500)	-
St. Louis Arc, Inc.	2021	33	2022	Support Systems	-	359,044	-	-	-	359,044
St. Louis Arc, Inc.	2021	35	2022	Support Systems	-	337,292	-	-	-	337,292
St. Louis Arc, Inc.	3004	10	2021	Employment Services	611,349	-	-	134,497	(476,852)	-
St. Louis Arc, Inc.	3004	10	2022	Employment Services	-	534,914	-	-	-	534,914
St. Louis Arc, Inc.	3004	12	2021	Employment Services	-	-	476,852	-	476,852	-
Easterseals Midwest	3008	10	2021	Employment Services	465,123	-	-	-	(465,123)	-
Easterseals Midwest	3008	10	2022	Employment Services	-	468,782	-	-	-	468,782
Easterseals Midwest	3008	12	2021	Employment Services	-	-	465,123	-	465,123	-
Paraquad, Inc.	3010	10	2021	Employment Services	51,532	-	-	-	(51,532)	-
Paraquad, Inc.	3010	10	2022	Employment Services	-	52,563	-	-	-	52,563
Paraquad, Inc.	3010	12	2021	Employment Services	-	-	51,532	-	51,532	-
UCP Heartland	3011	10	2021	Employment Services	202,652	-	-	-	(202,652)	-
UCP Heartland	3011	10	2022	Employment Services	-	206,706	-	-	-	206,706
UCP Heartland	3011	12	2021	Employment Services	-	-	202,652	-	202,652	-
MERS/Missouri Goodwill Industries	3012	10	2021	Employment Services	518,815	-	-	-	(518,815)	-
MERS/Missouri Goodwill Industries	3012	10	2022	Employment Services	-	441,082	-	-	-	441,082
MERS/Missouri Goodwill Industries	3012	12	2021	Employment Services	-	-	518,815	-	518,815	-
Canterbury Enterprises, Inc.	3053	10	2021	Sheltered Workshop	368,032	-	-	-	(368,032)	-
Canterbury Enterprises, Inc.	3053	10	2022	Sheltered Workshop	-	375,393	-	-	-	375,393
Canterbury Enterprises, Inc.	3053	12	2021	Sheltered Workshop	-	-	368,032	-	368,032	-
Valley Industries	3054	10	2021	Sheltered Workshop	610,235	-	-	-	(610,235)	-
Valley Industries	3054	10	2022	Sheltered Workshop	-	622,440	-	-	-	622,440
Valley Industries	3054	12	2021	Sheltered Workshop	-	-	610,235	-	610,235	-

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Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2021**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Lafayette Industries North, Inc.	3055	10	2021	Sheltered Workshop	493,025	-	-	-	(493,025)	-
Lafayette Industries North, Inc.	3055	10	2022	Sheltered Workshop	-	502,886	-	-	-	502,886
Lafayette Industries North, Inc.	3055	12	2021	Sheltered Workshop	-	-	493,025	-	493,025	-
Lafayette Work Center	3056	10	2021	Sheltered Workshop	548,431	-	-	-	(548,431)	-
Lafayette Work Center	3056	10	2022	Sheltered Workshop	-	559,400	-	-	-	559,400
Lafayette Work Center	3056	12	2021	Sheltered Workshop	-	-	548,431	-	548,431	-
Heartland Industries, Inc.	3058	10	2021	Sheltered Workshop	470,751	-	-	-	(470,751)	-
Heartland Industries, Inc.	3058	10	2022	Sheltered Workshop	-	480,167	-	-	-	480,167
Heartland Industries, Inc.	3058	12	2021	Sheltered Workshop	-	-	470,751	-	470,751	-
The Center For Specialized Services	3072	10	2021	Employment Services	229,169	-	-	-	(229,169)	-
The Center For Specialized Services	3072	10	2022	Employment Services	-	233,753	-	-	-	233,753
The Center For Specialized Services	3072	12	2021	Employment Services	-	-	229,169	-	229,169	-
Mercy	3073	10	2021	Employment Services	90,136	-	82,158	7,978	-	-
Mercy	3073	10	2022	Employment Services	-	91,940	-	-	-	91,940
SSM Healthcare St. Louis	3077	10	2021	Employment Services	77,775	-	75,130	2,645	-	-
SSM Healthcare St. Louis	3077	10	2022	Employment Services	-	79,332	-	-	-	79,332
St. Luke's Hospital	3082	10	2021	Employment Services	50,209	-	37,748	12,461	-	-
St. Luke's Hospital	3082	10	2022	Employment Services	-	51,214	-	-	-	51,214
Canterbury Enterprises, Inc.	3098	10	2021	Sheltered Workshop	-	38,620	-	-	-	38,620
Canterbury Enterprises, Inc.	3098	10	2007	Sheltered Workshop	14,801	-	-	-	-	14,801
Canterbury Enterprises, Inc.	3098	10	2008	Sheltered Workshop	4,820	-	-	-	-	4,820
Canterbury Enterprises, Inc.	3098	10	2009	Sheltered Workshop	60,580	-	-	-	-	60,580
Lafayette Industries North, Inc.	3099	10	2021	Sheltered Workshop	-	69,195	-	-	-	69,195
Lafayette Industries North, Inc.	3099	10	2019	Sheltered Workshop	30,496	-	20,066	-	-	10,430
Lafayette Industries North, Inc.	3099	10	2020	Sheltered Workshop	56,588	-	-	-	-	56,588
Lafayette Work Center	3100	10	2021	Sheltered Workshop	-	169,398	125,452	-	-	43,946
Lafayette Work Center	3100	10	2020	Sheltered Workshop	117,400	-	117,400	-	-	-
Valley Industries	3102	10	2021	Sheltered Workshop	-	116,338	-	-	-	116,338
Valley Industries	3102	10	2019	Sheltered Workshop	43,809	-	43,809	-	-	-
Valley Industries	3102	10	2020	Sheltered Workshop	157,351	-	24,021	-	-	133,330
Heartland Industries, Inc.	3103	10	2021	Sheltered Workshop	-	22,199	-	-	-	22,199
Heartland Industries, Inc.	3103	10	2019	Sheltered Workshop	101,254	-	65,463	-	-	35,792
Heartland Industries, Inc.	3103	10	2020	Sheltered Workshop	111,219	-	-	-	-	111,219
Mercy	3113	10	2022	Employment Services	-	172,474	-	-	-	172,474
Paraquad, Inc.	4003	10	2021	Support Systems	81,247	-	-	813	(80,434)	-
Paraquad, Inc.	4003	10	2022	Support Systems	-	82,872	-	-	-	82,872
Paraquad, Inc.	4003	11	2021	Support Systems	72,446	-	-	34,050	(38,396)	-

Productive Living Board for St. Louis County
Citizens with Developmental Disabilities
Schedule of Changes in Projects
Year Ended June 30, 2021

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Paraquad, Inc.	4003	14	2021	Support Systems	-	-	41,971	38,463	80,434	-
Paraquad, Inc.	4003	15	2021	Support Systems	-	-	22,681	15,715	38,396	-
ProjectCU, Inc.	4009	10	2021	Sheltered Workshop	90,568	-	90,568	-	-	-
ProjectCU, Inc.	4009	10	2022	Sheltered Workshop	-	92,379	-	-	-	92,379
St. Louis Community College	4032	10	2021	Support Systems	163,818	-	-	-	(163,818)	-
St. Louis Community College	4032	10	2022	Support Systems	-	167,095	-	-	-	167,095
St. Louis Community College	4032	12	2021	Support Systems	-	-	163,818	-	163,818	-
Options for Justice	4036	11	2021	Support Systems	208,849	-	179,096	29,753	-	-
Options for Justice	4036	11	2022	Support Systems	-	213,029	-	-	-	213,029
St. Louis Arc, Inc.	4046	10	2022	Support Systems	-	30,000	-	-	-	30,000
OATS, Inc.	5001	50	2021	Employment Transportation	696,774	-	-	5,321	(691,453)	-
OATS, Inc.	5001	50	2022	Employment Transportation	-	710,710	-	-	-	710,710
OATS, Inc.	5001	51	2021	Employment Transportation	51,454	-	-	8,748	(42,706)	-
OATS, Inc.	5001	51	2022	Employment Transportation	-	52,484	-	-	-	52,484
OATS, Inc.	5001	52	2021	Employment Transportation	5,402	-	-	-	(5,402)	-
OATS, Inc.	5001	52	2022	Employment Transportation	-	5,511	-	-	-	5,511
OATS, Inc.	5001	56	2021	Employment Transportation	14,819	-	-	-	(14,819)	-
OATS, Inc.	5001	56	2022	Employment Transportation	-	15,115	-	-	-	15,115
OATS, Inc.	5001	58	2021	Employment Transportation	-	-	630,701	-	630,701	-
OATS, Inc.	5001	59	2021	Employment Transportation	-	-	2,631	-	2,631	-
OATS, Inc.	5001	60	2021	Employment Transportation	-	-	7,916	-	7,916	-
OATS, Inc.	5009	50	2021	Employment Transportation	575,470	-	-	-	(575,470)	-
OATS, Inc.	5009	50	2022	Employment Transportation	-	575,470	-	-	-	575,470
OATS, Inc.	5009	51	2021	Employment Transportation	124,530	-	-	-	(124,530)	-
OATS, Inc.	5009	51	2022	Employment Transportation	-	124,530	-	-	-	124,530
OATS, Inc.	5009	54	2021	Employment Transportation	-	-	794,331	-	794,331	-
OATS, Inc.	5009	54	2022	Employment Transportation	-	-	-	-	-	-
OATS, Inc.	5009	55	2021	Employment Transportation	-	-	18,800	-	18,800	-
LifeBridge Partnership	5038	58	2021	Community Transportation	131,152	-	-	14,426	(116,726)	-
LifeBridge Partnership	5038	58	2022	Community Transportation	-	133,776	-	-	-	133,776
LifeBridge Partnership	5038	60	2021	Community Transportation	-	-	52,153	64,573	116,726	-
OATS, Inc.	5047	55	2021	Agency Supports	22,973	-	-	-	-	22,973
OATS, Inc.	5047	55	2022	Agency Supports	-	23,433	-	-	-	23,433
OATS, Inc.	5047	55	2016	Agency Supports	1,981	-	-	-	-	1,981
OATS, Inc.	5047	55	2017	Agency Supports	21,224	-	-	-	-	21,224
OATS, Inc.	5047	55	2018	Agency Supports	21,437	-	-	-	-	21,437
OATS, Inc.	5047	55	2019	Agency Supports	21,866	-	-	-	-	21,866

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
OATS, Inc.	5047	55	2020	Agency Supports	22,522	-	-	-	-	22,522
Paraquad, Inc.	5062	50	2021	Community Transportation	29,270	-	-	-	(29,270)	-
Paraquad, Inc.	5062	50	2022	Community Transportation	-	29,856	-	-	-	29,856
Paraquad, Inc.	5062	52	2021	Community Transportation	-	-	29,270	-	29,270	-
Jamestown New Horizons	6001	10	2021	Professional Services	32,161	-	-	-	(32,161)	-
Jamestown New Horizons	6001	10	2022	Professional Services	-	32,805	-	-	-	32,805
Jamestown New Horizons	6001	12	2021	Professional Services	-	-	32,161	-	32,161	-
The Recreation Council	6002	13	2020	Professional Services	295,197	-	90,534	204,663	-	-
The Recreation Council	6002	15	2020	Professional Services	-	-	-	-	-	-
The Recreation Council	6002	16	2020	Community Integration	49,416	-	22,512	26,904	-	-
Tree House of Greater St. Louis	6008	10	2021	Professional Services	44,543	-	-	6,237	(38,306)	-
Tree House of Greater St. Louis	6008	10	2022	Professional Services	-	45,434	-	-	-	45,434
Tree House of Greater St. Louis	6008	12	2021	Professional Services	-	-	38,306	-	38,306	-
Jewish Community Center	6013	10	2021	Community Integration	144,515	-	-	-	(137,290)	7,225
Jewish Community Center	6013	10	2022	Community Integration	-	147,406	-	-	-	147,406
Jewish Community Center	6013	12	2021	Community Integration	32,754	-	-	-	(18,998)	13,756
Jewish Community Center	6013	12	2022	Community Integration	-	33,410	-	-	-	33,410
Jewish Community Center	6013	14	2021	Community Integration	-	-	45,763	-	137,290	91,527
Jewish Community Center	6013	15	2021	Community Integration	-	-	6,333	-	18,998	12,665
Gateway Region YMCA	6019	10	2021	Community Integration	88,353	-	-	-	(56,571)	31,782
Gateway Region YMCA	6019	10	2022	Community Integration	-	90,121	-	-	-	90,121
Gateway Region YMCA	6019	12	2021	Community Integration	-	-	56,571	-	56,571	-
Gateway Region YMCA	6048	10	2021	Community Integration	75,442	-	-	24,896	(50,546)	-
Gateway Region YMCA	6048	10	2022	Community Integration	-	76,951	-	-	-	76,951
Gateway Region YMCA	6048	12	2021	Community Integration	-	-	50,546	-	50,546	-
St. Louis Arc, Inc.	6053	10	2021	Community Integration	161,778	-	-	-	(161,778)	-
St. Louis Arc, Inc.	6053	10	2022	Community Integration	-	165,014	-	-	-	165,014
St. Louis Arc, Inc.	6053	12	2021	Community Integration	-	-	59,327	-	161,778	102,451
The Recreation Council	6054	10	2021	Community Integration	287,107	71,778	249,197	-	-	109,688
The Recreation Council	6054	10	2022	Community Integration	-	366,065	-	-	-	366,065
The Recreation Council	6054	12	2021	Community Integration	33,498	10,000	360	-	(36,750)	6,388
The Recreation Council	6054	12	2022	Community Integration	-	44,368	-	-	-	44,368
The Recreation Council	6054	13	2021	Community Integration	94,885	23,721	720	-	(80,000)	37,886
The Recreation Council	6054	13	2022	Community Integration	-	120,979	-	-	-	120,979
The Recreation Council	6054	14	2021	Community Integration	41,277	11,244	167,614	-	119,750	4,657
The Recreation Council	6054	14	2022	Community Integration	-	53,572	-	-	-	53,572
The Recreation Council	6054	15	2021	Community Integration	5,000	-	225	-	(3,000)	1,775

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
The Recreation Council	6054	15	2022	Community Integration	-	5,100	-	-	-	5,100
The Recreation Council	6054	16	2021	Community Integration	282,702	-	27,050	-	-	255,652
The Recreation Council	6054	16	2022	Community Integration	-	288,357	-	-	-	288,357
The Recreation Council	6054	17	2021	Community Integration	60,000	15,000	51,780	-	-	23,220
The Recreation Council	6054	17	2022	Community Integration	-	76,500	-	-	-	76,500
The Recreation Council	6054	18	2021	Community Integration	27,720	-	1,823	-	-	25,898
The Recreation Council	6054	18	2022	Community Integration	-	28,275	-	-	-	28,275
The Recreation Council	6054	19	2021	Community Integration	82,328	-	41,164	-	-	41,164
The Recreation Council	6054	19	2022	Community Integration	-	83,975	-	-	-	83,975
The Recreation Council	6054	10	2020	Community Integration	18,299	-	-	18,299	-	-
The Recreation Council	6054	12	2020	Community Integration	21,171	-	-	21,171	-	-
The Recreation Council	6054	13	2020	Community Integration	22,891	-	-	22,891	-	-
The Recreation Council	6054	14	2020	Community Integration	13,638	-	-	13,638	-	-
UCP Heartland	6058	10	2021	Community Integration	5,677	-	-	-	-	5,677
UCP Heartland	6058	10	2022	Community Integration	-	5,792	-	-	-	5,792
UCP Heartland	6058	11	2021	Community Integration	26,308	-	1,067	-	-	25,241
UCP Heartland	6058	11	2022	Community Integration	-	26,835	-	-	-	26,835
UCP Heartland	6058	10	2020	Community Integration	5,564	-	5,442	122	-	-
UCP Heartland	6058	11	2020	Community Integration	12,756	-	12,756	-	-	-
St. Louis Arc, Inc.	6060	10	2021	Community Integration	320,059	-	-	-	(320,059)	-
St. Louis Arc, Inc.	6060	10	2022	Community Integration	-	326,461	-	-	-	326,461
St. Louis Arc, Inc.	6060	12	2021	Community Integration	-	-	320,059	-	320,059	-
St. Louis Arc, Inc.	6060	12	2022	Community Integration	-	-	-	-	-	-
Gateway Region YMCA	6061	11	2021	Support Systems	69,529	-	-	45,380	(24,149)	-
Gateway Region YMCA	6061	11	2022	Support Systems	-	70,920	-	-	-	70,920
Gateway Region YMCA	6061	13	2021	Support Systems	-	-	24,149	-	24,149	-
Jewish Community Center	6063	10	2021	Community Integration	52,747	-	-	-	(52,747)	-
Jewish Community Center	6063	10	2022	Community Integration	-	53,802	-	-	-	53,802
Jewish Community Center	6063	11	2021	Community Integration	72,469	-	-	-	(72,469)	-
Jewish Community Center	6063	11	2022	Community Integration	-	73,919	-	-	-	73,919
Jewish Community Center	6063	14	2021	Community Integration	-	-	52,747	-	52,747	-
Jewish Community Center	6063	15	2021	Community Integration	-	-	72,469	-	72,469	-
UCP Heartland	6064	10	2021	Community Integration	69,513	-	-	-	(68,818)	695
UCP Heartland	6064	10	2022	Community Integration	-	70,904	-	-	-	70,904
UCP Heartland	6064	11	2021	Community Integration	10,560	-	-	-	(10,454)	106
UCP Heartland	6064	11	2022	Community Integration	-	10,772	-	-	-	10,772
UCP Heartland	6064	14	2021	Community Integration	-	-	22,939	-	68,818	45,879

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
UCP Heartland	6064	15	2021	Community Integration	-	-	10,454	-	10,454	-
YWCA Metro St. Louis	6066	40	2021	Support Systems	114,984	-	85,180	29,804	-	-
YWCA Metro St. Louis	6066	40	2022	Support Systems	-	117,285	-	-	-	117,285
The Center For Specialized Services	6067	10	2021	Community Living	330,005	-	-	16,501	(313,504)	-
The Center For Specialized Services	6067	10	2022	Community Living	-	336,635	-	-	-	336,635
The Center For Specialized Services	6067	14	2021	Community Living	-	-	313,476	28	313,504	-
Family Advocacy and Community Training	6068	10	2021	Support Systems	173,583	-	152,117	21,466	-	-
Family Advocacy and Community Training	6068	10	2022	Support Systems	-	177,058	-	-	-	177,058
Easterseals Midwest	7003	10	2021	Employment Training	397,667	-	-	67,603	(330,064)	-
Easterseals Midwest	7003	10	2022	Employment Training	-	397,667	-	-	-	397,667
Easterseals Midwest	7003	11	2021	Employment Training	208,710	-	-	35,480	(173,230)	-
Easterseals Midwest	7003	14	2021	Employment Training	-	-	330,064	-	330,064	-
Easterseals Midwest	7003	15	2021	Employment Training	-	-	28,872	144,358	173,230	-
The Oasis Institute	7008	10	2021	Community Integration	69,887	-	69,887	-	-	-
The Oasis Institute	7008	10	2022	Community Integration	-	71,287	-	-	-	71,287
Association on Aging	7010	10	2021	Community Integration	15,426	-	-	-	(15,426)	-
Association on Aging	7010	10	2022	Community Integration	-	15,612	-	-	-	15,612
Association on Aging	7010	12	2021	Community Integration	-	-	15,425	1	15,426	-
Association on Aging	7010	12	2022	Community Integration	-	-	-	-	-	-
Association on Aging	7011	10	2021	Community Integration	17,390	-	-	-	(17,390)	-
Association on Aging	7011	10	2022	Community Integration	-	17,589	-	-	-	17,589
Association on Aging	7011	11	2021	Community Integration	70,094	-	-	-	(70,094)	-
Association on Aging	7011	11	2022	Community Integration	-	70,894	-	-	-	70,894
Association on Aging	7011	14	2021	Community Integration	-	-	17,390	-	17,390	-
Association on Aging	7011	15	2021	Community Integration	-	-	70,093	1	70,094	-
Paraquad, Inc.	7012	10	2021	Support Systems	9,262	-	9,262	-	-	-
Paraquad, Inc.	7012	10	2022	Support Systems	-	9,448	-	-	-	9,448
The Center For Specialized Services	7014	10	2021	Employment Training	61,187	-	-	26,923	(34,264)	-
The Center For Specialized Services	7014	10	2022	Employment Training	-	62,411	-	-	-	62,411
The Center For Specialized Services	7014	12	2021	Employment Training	-	-	34,264	-	34,264	-
Paraquad, Inc.	7017	10	2021	Employment Training	45,835	-	-	16,043	(29,792)	-
Paraquad, Inc.	7017	12	2021	Employment Training	-	-	18,286	11,506	29,792	-
Pathways to Independence	7018	11	2021	Community Integration	7,305	-	-	-	(7,305)	-
Pathways to Independence	7018	11	2022	Community Integration	-	7,452	-	-	-	7,452
Pathways to Independence	7018	13	2021	Community Integration	99,487	-	-	-	(99,487)	-
Pathways to Independence	7018	13	2022	Community Integration	-	101,477	-	-	-	101,477
Pathways to Independence	7018	15	2021	Community Integration	-	-	7,305	-	7,305	-

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Pathways to Independence	7018	15	2022	Community Integration	-	-	-	-	-	-
Pathways to Independence	7018	16	2021	Community Integration	-	-	99,487	-	99,487	-
Pathways to Independence	7018	16	2022	Community Integration	-	-	-	-	-	-
St. Louis Arc, Inc.	7019	10	2021	Employment Training	266,082	-	-	69,182	(196,900)	-
St. Louis Arc, Inc.	7019	10	2022	Employment Training	-	271,404	-	-	-	271,404
St. Louis Arc, Inc.	7019	12	2021	Employment Training	-	-	196,899	1	196,900	-
LifeBridge Partnership	7020	10	2021	Community Integration	201,858	-	-	-	(201,858)	-
LifeBridge Partnership	7020	10	2022	Community Integration	-	205,896	-	-	-	205,896
LifeBridge Partnership	7020	12	2021	Community Integration	-	-	174,712	27,146	201,858	-
The Center For Specialized Services	7022	10	2021	Employment Training	277,790	-	-	-	(277,790)	-
The Center For Specialized Services	7022	10	2022	Employment Training	-	283,346	-	-	-	283,346
The Center For Specialized Services	7022	12	2021	Employment Training	-	-	154,730	123,060	277,790	-
Mercy	7024	10	2021	Employment Training	231,252	-	133,999	97,253	-	-
Mercy	7024	10	2022	Employment Training	-	235,878	-	-	-	235,878
MERS/Missouri Goodwill Industries	7025	10	2021	Employment Training	63,934	-	37,989	-	-	25,945
MERS/Missouri Goodwill Industries	7025	10	2022	Employment Training	-	65,215	-	-	-	65,215
MERS/Missouri Goodwill Industries	7025	11	2021	Employment Training	803,183	-	65,417	-	-	737,766
MERS/Missouri Goodwill Industries	7025	11	2022	Employment Training	-	819,249	-	-	-	819,249
MERS/Missouri Goodwill Industries	7025	10	2020	Employment Training	22,706	-	13,428	9,278	-	-
MERS/Missouri Goodwill Industries	7025	11	2020	Employment Training	736,819	-	168,274	568,546	-	-
The Center For Specialized Services	7029	10	2021	Employment Training	101,728	-	-	18,312	(83,416)	-
The Center For Specialized Services	7029	10	2022	Employment Training	-	103,763	-	-	-	103,763
The Center For Specialized Services	7029	12	2021	Employment Training	-	-	83,416	-	83,416	-
The Center For Specialized Services	8014	10	2021	Professional Services	92,300	-	85,060	7,240	-	-
The Center For Specialized Services	8014	10	2022	Professional Services	-	75,317	-	-	-	75,317
The Center For Specialized Services	8014	11	2021	Professional Services	136,193	-	50,354	85,839	-	-
The Center For Specialized Services	8014	11	2022	Professional Services	-	111,134	-	-	-	111,134
Easterseals Midwest	8016	10	2021	Support Systems	237,769	-	-	-	(237,769)	-
Easterseals Midwest	8016	10	2022	Support Systems	-	237,769	-	-	-	237,769
Easterseals Midwest	8016	11	2021	Support Systems	13,215	-	-	-	(13,215)	-
Easterseals Midwest	8016	11	2022	Support Systems	-	13,215	-	-	-	13,215
Easterseals Midwest	8016	14	2021	Support Systems	-	-	237,769	-	237,769	-
Easterseals Midwest	8016	15	2021	Support Systems	-	-	13,215	-	13,215	-
Epworth Children & Family Services,	8026	10	2021	Professional Services	81,783	-	-	4,089	(77,694)	-
Epworth Children & Family Services,	8026	10	2022	Professional Services	-	83,419	-	-	-	83,419
Epworth Children & Family Services,	8026	12	2021	Professional Services	-	-	77,694	-	77,694	-
Delta Gamma Center for Children	8029	10	2021	Support Systems	28,195	-	28,195	-	-	-

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Agency	Project No.	Fiscal Year	Comp.	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Delta Gamma Center for Children	8029	10		2022 Support Systems	-	28,759	-	-	-	28,759
The Center For Specialized Services	8042	10		2021 Professional Services	59,611	-	56,856	2,755	-	-
The Center For Specialized Services	8042	10		2022 Professional Services	-	60,804	-	-	-	60,804
The Center For Specialized Services	8042	11		2021 Professional Services	6,620	-	-	-	(6,620)	-
The Center For Specialized Services	8042	11		2022 Professional Services	-	6,752	-	-	-	6,752
The Center For Specialized Services	8042	15		2021 Professional Services	-	-	6,620	-	6,620	-
Easterseals Midwest	9167	10		2021 Support Systems	125,000	-	107,670	17,330	-	-
Easterseals Midwest	9167	10		2022 Support Systems	-	151,161	-	-	-	151,161
Easterseals Midwest	9168	10		2021 Agency Supports	121,193	-	105,167	16,026	-	-
Easterseals Midwest	9168	10		2022 Agency Supports	-	119,688	-	-	-	119,688
Mercy	9170	10		2021 Agency Supports	63,485	-	52,339	11,146	-	-
Mercy	9170	10		2022 Agency Supports	-	59,636	-	-	-	59,636
Pathways to Independence	9171	10		2021 Agency Supports	30,000	-	30,000	-	-	-
Pathways to Independence	9171	10		2022 Agency Supports	-	12,000	-	-	-	12,000
St. Louis Arc, Inc.	9172	10		2021 Agency Supports	215,522	-	215,522	-	-	-
St. Louis Arc, Inc.	9172	10		2022 Agency Supports	-	159,972	-	-	-	159,972
Sunnyhill, Inc.	9173	10		2021 Support Systems	109,215	-	101,019	8,196	-	-
Sunnyhill, Inc.	9173	10		2022 Support Systems	-	110,448	-	-	-	110,448
UCP Heartland	9174	10		2021 Support Systems	61,508	-	58,878	2,630	-	-
UCP Heartland	9174	10		2022 Support Systems	-	50,000	-	-	-	50,000
Lafayette Work Center	9176	10		2021 Sheltered Workshop	271,497	-	148,272	123,225	-	-
Lafayette Work Center	9176	10		2022 Sheltered Workshop	-	201,088	-	-	-	201,088
Bridges Community Support Services	9217	10		2021 Agency Supports	-	80,274	80,274	-	-	-
Lafayette Industries North, Inc.	9218	10		2021 Sheltered Workshop	-	19,208	19,208	-	-	-
Lafayette Work Center	9219	10		2021 Sheltered Workshop	-	37,421	37,421	-	-	-
ProjectCU, Inc.	9220	10		2021 Sheltered Workshop	-	8,044	8,044	-	-	-
Jewish Community Center	9221	10		2021 Agency Supports	-	75,000	26,723	48,277	-	-
Valley Industries	9222	10		2021 Sheltered Workshop	-	23,733	23,733	-	-	-
Great Circle	9223	10		2021 Agency Supports	-	12,000	12,000	-	-	-
Department of Mental Health	9900	10		2021 Support Systems	200,000	-	44,133	-	-	155,867
Department of Mental Health	9900	10		2022 Support Systems	-	200,000	-	-	-	200,000
Department of Mental Health	9900	10		2017 Support Systems	52,658	-	-	-	-	52,658
Department of Mental Health	9900	10		2019 Support Systems	130,365	-	-	-	-	130,365
Department of Mental Health	9900	10		2020 Support Systems	175,837	-	58,432	-	-	117,405
Department of Mental Health	9900	11		2020 Support Systems	11,245	-	-	-	-	11,245
					\$ 25,680,918	\$ 24,547,687	\$ 20,012,058	\$ 3,723,807	\$ -	\$ 26,492,740

**Productive Living Board for St. Louis County
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Schedule of Project Loan Activity
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Agency	Nature of Request	Beginning Balance	Additional Loans	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
Rainbow Village	1017/75 Acquisition	34,730	-	-	34,730
Rainbow Village	1023/00 Acquisition	350,037	-	-	350,037
Rainbow Village	1046/75 Acquisition	70,913	-	-	70,913
Rainbow Village	1056/75 Acquisition	65,323	-	-	65,323
Rainbow Village	1295/10 Down Payment Assistance	33,000	-	-	33,000
Rainbow Village	1299/10 Down Payment Assistance	45,000	-	-	45,000
Rainbow Village	1301/10 Down Payment Assistance	29,400	-	-	29,400
Rainbow Village	1303/10 Down Payment Assistance	60,000	-	-	60,000
Rainbow Village	1306/10 Down Payment Assistance	48,000	-	-	48,000
Rainbow Village	1309/10 Down Payment Assistance	49,500	-	-	49,500
Rainbow Village	1313/10 Down Payment Assistance	34,200	-	-	34,200
Rainbow Village	1322/10 Down Payment Assistance	34,500	-	-	34,500
Rainbow Village	1328/10 Down Payment Assistance	33,000	-	-	33,000
Rainbow Village	1331/10 Down Payment Assistance	40,000	-	-	40,000
Rainbow Village	1342/10 Down Payment Assistance	20,550	-	-	20,550
Rainbow Village	1350/10 Down Payment Assistance	33,000	-	-	33,000
Rainbow Village	1358/10 Down Payment Assistance	16,500	-	-	16,500
Rainbow Village	1360/10 Down Payment Assistance	36,000	-	-	36,000
Rainbow Village	1364/10 Down Payment Assistance	13,500	-	-	13,500
Rainbow Village	1366/10 Down Payment Assistance	28,500	-	-	28,500
Rainbow Village	1367/10 Down Payment Assistance	45,000	-	-	45,000
Rainbow Village	1369/10 Down Payment Assistance	47,940	-	-	47,940
Rainbow Village	1371/10 Down Payment Assistance	51,000	-	-	51,000
Rainbow Village	1375/10 Down Payment Assistance	21,150	-	(21,150)	-
Rainbow Village	1377/10 Down Payment Assistance	39,000	-	-	39,000
Rainbow Village	1379/10 Down Payment Assistance	39,000	-	-	39,000
Rainbow Village	1381/10 Down Payment Assistance	35,000	-	-	35,000
Rainbow Village	1383/10 Down Payment Assistance	36,150	-	-	36,150
Rainbow Village	1385/10 Down Payment Assistance	32,100	-	-	32,100
Rainbow Village	1388/10 Down Payment Assistance	42,000	-	-	42,000
Rainbow Village	1393/10 Down Payment Assistance	42,000	-	-	42,000
Rainbow Village	1395/10 Down Payment Assistance	38,550	-	-	38,550
Rainbow Village	1398/10 Down Payment Assistance	29,970	-	-	29,970
Rainbow Village	1405/10 Down Payment Assistance	46,500	-	-	46,500
Rainbow Village	1403/10 Down Payment Assistance	44,100	-	-	44,100
Rainbow Village	1407/10 Down Payment Assistance	43,500	-	-	43,500
Rainbow Village	1411/10 Down Payment Assistance	56,700	-	-	56,700
Rainbow Village	1414/10 Down Payment Assistance	40,470	-	-	40,470
Valley Industries	3128/75 Acquisition	52,350	-	-	52,350
Valley Industries	3130/42 Mortgage Debt Payoff	271,328	-	-	271,328
Lafayette Industries North, Inc.	3132/82 Renovations	2,300,000	-	-	2,300,000
		<u>\$ 8,974,103</u>	<u>\$ -</u>	<u>\$ (21,150)</u>	<u>\$ 8,952,953</u>