

# 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, 2022 AND 2021



**ANDERS**  
CPAs + ADVISORS

# Contents

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	<b><u>Page</u></b>
<b>Independent Auditors' Report</b>	1 - 3
<b>Required Supplementary Information</b>	
Management's Discussion and Analysis (Unaudited)	4 - 11
<b>Financial Statements</b>	
Statements of Net Position	12
Statements of Revenues, Expenses, and Changes in Net Position	13
Statements of Cash Flows	14
Notes to Financial Statements	15 - 22
<b>Additional Supplementary Information</b>	
Schedule of Changes in Net Position	23
Schedule of Changes in Projects	24 - 33
Schedule of Project Loan Activity	34

## 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, 2022 and 2021, and the statements of revenues, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Agency, as of June 30, 2022 and 2021, 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.

As discussed in Note 3 to the financial statements, in 2022, the Agency adopted new accounting guidance, *GASB Statement No. 87, Leases*. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 11 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 - 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

October 10, 2022

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

### **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, 2022. 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 15 of this report.

### **Financial Highlights**

- Total revenues increased \$0.7 million or 3.1% over the prior year to \$24.3 million. The increase was primarily due to increased real estate tax revenue of \$0.5 million and increased personal property tax revenue of \$0.1 million.
- Expenditures on services totaled \$22.2 million, which was \$1.9 million increased over prior year. The increase in service expenditures compared to last year was primarily due to \$0.6 million of one-time expenditures for Partner Agency Grants and non-partner agency mini-grants to address emerging needs in the post COVID landscape. In addition, a 4% increase for all appropriations was added in FY2022, along with new services being funded.
- Operating expenses exceeded revenue for a deficit of \$0.5 million.
- Approximately 4,100 St. Louis County residents received services in FY2022.
- Key initiatives in FY2022:
  - Admitted 5 new partner agencies, expanding service options in St. Louis County.
  - Funded 18 Partner Agency Grants and 15 Mini Grants using one-time funding.
  - Expanded Assistive Technology and Adaptive Equipment services.
  - Completed final year of multi-year grant funding of family and individual navigation services along with innovative employment services totaling \$0.7 million.
  - Expanded pre-independent living services in St. Louis County.
  - Continued refinement of the Eastern Region Alliance collaborative in which similar organizations in St. Charles, St. Louis City, and Jefferson County aligned administrative and funding processes throughout the St. Louis Region.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

**Overview of the Financial Statements**

The **Statements of Net Position** on page 12 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 13 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 15 - 22 include additional information that is essential to a full understanding of the financial statements.

**Additional Supplementary Information**

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

**Financial Analysis**

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

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

**Condensed Statements of Net Position  
June 30, 2022 and 2021**

(In thousands of dollars)

	FY 2022	FY 2021
Current assets	\$ 30,156	\$ 29,608
Noncurrent assets	20,347	20,855
Total Assets	\$ 50,503	\$ 50,463
Current liabilities	\$ 3,399	\$ 2,739
Noncurrent liabilities	759	883
Total Liabilities	4,158	3,622
Net position		
Investment in capital assets	252	289
Restricted	398	345
Unrestricted	45,683	46,207
Total Net Position	46,333	46,841
Total Liabilities and Net Position	\$ 50,491	\$ 50,463

**Assets**

Total assets are made up primarily of cash and cash equivalents, investments, and loans to provider agencies. A right-of-use asset of \$0.9 million was added due to a change in accounting principles. PLB's funding strategy continues to include a planned reduction of the cash balance. Cash equivalents and investments increased slightly over prior year at \$40.1 million. However, it should be noted that the timing of agency payments for FY2022 that were not paid until July/August increased by \$0.7 million. These FY2022 reimbursements were paid in July/August. The net effect on the cash balance given these payments would be a balance of \$39.4 million, which is a reduction of 1.0% from the prior year.

**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 FY2022. A lease liability of \$0.9 million was added in FY2022 due to a change in accounting principles.

**Net Position**

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of FY2022, the PLB's net position decreased by \$0.5 million, which represents a 1.1% decrease 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, 2022 and 2021**

**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 FY2023, increased by \$1.7 million or 6.5%. The Unassigned balance was decreased by \$2.5 million while the total Assigned and Unassigned balances of \$5.9 million remain at planned levels.

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, 2022 and 2021**

(In thousands of dollars)

	FY 2022	FY 2021
Investment in loans	\$ 8,953	\$ 8,953
Committed - Project services	28,221	26,493
Committed - Administration	2,627	2,388
Board-designated:		
Emergency working capital reserve	2,375	2,381
Assigned for specific purposes	2,305	2,325
Unassigned:		
Ongoing services	657	631
Non-recurring projects	545	3,036
Total Unrestricted Net Position	<u>\$ 45,683</u>	<u>\$ 46,207</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. There were no new investments in loans for agencies in FY2022.

**Committed Funds**

**A total of \$30.8 million has been committed for project services and administration.**

**Committed for Project Services**

Funds totaling \$28.2 million have been committed for FY2023 project services. This represents a \$1.7 million increase over FY2022. Primary elements of the increase include \$0.8 million in carry over appropriations for one-time grants, \$0.6 million for a rate increase, and additional services appropriations of \$0.3 million.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

**Committed for Administration**

\$2.6 million has been committed for FY2023 administrative and special projects that enhance PLB funded services.

**Total Assigned and Unassigned Fund Balance was decreased by \$2.5 million.**

**Board Designated Assigned Funds**

**A total of \$2.3 million has been assigned for future one-time needs.**

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

**Emergency Reserve**

The largest component of assigned funds is the Emergency Reserve Fund. The PLB has established a policy to designate 10 percent of the current year's revenue, \$2.4 million as of June 30, 2022 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 \$1.7 million for continuation of the 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 \$0.3 million in various individual independent living and employment service needs. Assigned funds are reviewed and a determination made by the Board for these funds each fiscal year.

**Unassigned Funds**

**\$1.2 million remains unassigned for one-time needs.**

The unassigned balance decreased by \$2.5 million. This planned reduction is a result of increased committed funds over prior year and the deficit of revenue over expenses of \$0.5 million in FY2022. 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.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

**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 2022	FY 2021
Operating Revenues	\$ 24,284	\$ 23,560
Operating Expenses	24,253	22,172
Excess of Operating Revenues Over Expenses	31	1,388
Non-operating Revenues (Expenses)	(539)	252
Excess (Deficit) of Total Revenues Over Expenses	(508)	1,640
Beginning Net Position	46,841	45,201
Ending Net Position	\$ 46,333	\$ 46,841

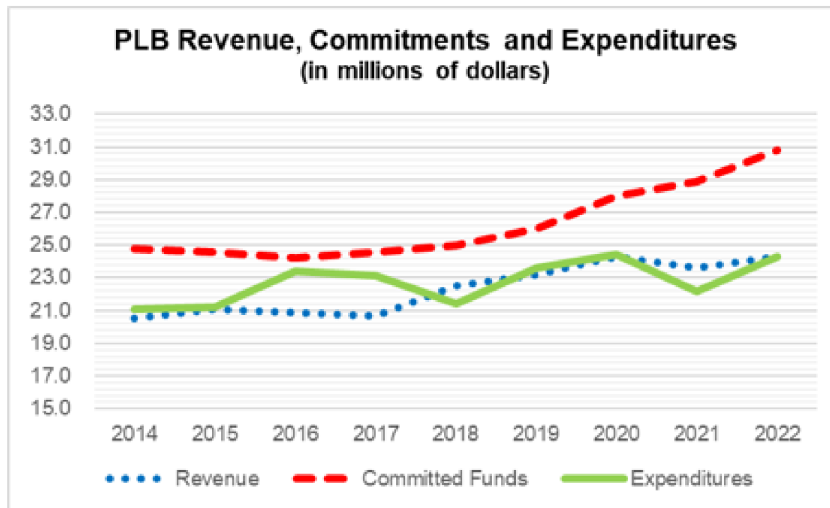
The PLB's operating revenues for the year are primarily from property taxes collected by the St. Louis County Collector.

The PLB's operating revenues of \$24.3 million for the year increased by \$0.7 million or 3.1% compared to the prior year. The change was due to increased real estate tax collections of \$0.5 million over prior year and property tax revenue of \$3.1 million, which is a \$0.1 million increase over prior year.

Operating expenses increased by \$2.1 million as planned expenditures on program services and one-time grants were higher than the prior year. Total expenses exceeded operating revenues resulting in a deficit of \$0.5 million.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

The 9 Year history of PLB Revenue, Commitments and Actual Expenditures illustrates that the organization continues “over” appropriating to plan for expenditures to exceed revenue.



**Economic Factors and Next Year's Budget and Rates**

The PLB and management considered many factors when setting the FY2023 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. Current 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.

2022 property tax collections are received in PLB's FY2023 and are used to fund FY2024 project services and administration which begin July 1, 2023.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2022 and 2021**

**Budget Information**

Total revenues are expected to increase by \$0.4 million compared to FY2022. The primary increase is expected in property tax revenue while the SB3 transportation tax is expected to remain consistent with the prior year at \$0.8 million.

Total expenses are expected to increase in FY2023. The increase is planned primarily in the provision of services offered. New services and agencies have been added, emergency use grants will continue, and overall on-going expenses are expected to increase based on overall economic conditions of high inflation and staffing challenges agencies are experiencing. Operating expenses are expected to be higher than experiences in FY2023.

The Organization will conduct an annual Board of Directors planning meeting and review in FY2023. 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 supplement services and be prepared to address the challenging economic conditions.

**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, 2022 and 2021**

**Assets**

	2022	2021
<b>Current Assets</b>		
Cash and cash equivalents	\$ 329,274	\$ 384,878
Investments, at fair value	28,974,392	28,382,667
Receivables		
Interest receivable	142,169	175,083
Accounts receivable	114,793	40,457
Prepaid expenses	73,305	47,614
Restricted assets		
Cash and cash equivalents	521,596	366,273
Accounts receivable	-	210,724
<b>Total Current Assets</b>	<b>30,155,529</b>	<b>29,607,696</b>
<b>Noncurrent Assets</b>		
Investments, at fair value	10,255,969	10,614,996
Loans receivable	8,952,953	8,952,953
Security deposits	4,794	4,794
Right-of-use asset	881,595	993,246
Capital assets, net	251,896	289,185
<b>Total Noncurrent Assets</b>	<b>20,347,207</b>	<b>20,855,174</b>
<b>Total Assets</b>	<b>\$ 50,502,736</b>	<b>\$ 50,462,870</b>

**Liabilities and Net Position**

<b>Current Liabilities</b>		
Accounts payable	\$ 2,876,904	\$ 2,133,901
Accrued liabilities	286,294	261,848
Current portion of lease liability	112,465	110,813
Liabilities payable from restricted assets		
Accounts payable	123,286	232,130
<b>Total Current Liabilities</b>	<b>3,398,949</b>	<b>2,738,692</b>
<b>Long-Term Lease Liability</b>	<b>770,806</b>	<b>883,271</b>
<b>Total Liabilities</b>	<b>4,169,755</b>	<b>3,621,963</b>
<b>Net Position</b>		
Investment in capital assets	251,896	289,185
Restricted	398,310	344,867
Unrestricted	45,682,775	46,206,855
<b>Total Net Position</b>	<b>46,332,981</b>	<b>46,840,907</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 50,502,736</b>	<b>\$ 50,462,870</b>

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Statements of Revenues, Expenses, and Changes in Net Position  
Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Property taxes	\$ 22,590,534	\$ 21,842,764
S.B.3 transportation tax	875,554	840,000
Government contracts	20,144	17,092
Interest income	495,499	622,948
IDDHelp revenue	12,727	22,953
S.B.40 revenue	203,686	115,844
Other	<u>85,632</u>	<u>98,658</u>
Total Operating Revenues	<u>24,283,776</u>	<u>23,560,259</u>
Operating Expenses		
Project services	21,002,442	19,198,927
S.B.3 transportation	823,286	813,131
Special projects	355,148	228,441
Administration	<u>2,072,038</u>	<u>1,931,637</u>
Total Operating Expenses	<u>24,252,914</u>	<u>22,172,136</u>
Excess of Operating Revenues Over Expenses	<u>30,862</u>	<u>1,388,123</u>
Non-operating Revenues		
Loss on disposal of capital assets	(7,955)	-
Unrealized (loss) gain on investments	<u>(530,833)</u>	<u>252,084</u>
Total Non-operating Revenues	<u>(538,788)</u>	<u>252,084</u>
Excess (Deficit) of Revenues Over Expenses	(507,926)	1,640,207
Net Position, Beginning of Year	<u>46,840,907</u>	<u>45,200,700</u>
Net Position, End of Year	<u>\$ 46,332,981</u>	<u>\$ 46,840,907</u>

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Statements of Cash Flows  
Years Ended June 30, 2022 and 2021**

	2022	2021
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	\$ 23,602,476	\$ 22,761,755
Interest received	528,413	684,504
Proceeds from other support	322,189	258,572
Cash received from loan repayments	-	21,150
Cash paid for projects	(21,544,660)	(22,160,706)
Cash paid to employees	(1,226,581)	(1,049,637)
Cash paid for other operating activities	(763,957)	(707,910)
Net Cash Provided by (Used in) Operating Activities	917,880	(192,272)
Cash Flows From Capital Activities		
Purchase of capital assets	(54,630)	(8,460)
Cash Flows From Investing Activities		
Net sales (purchases) of investments	(763,531)	405,497
Net Increase in Cash and Cash Equivalents	99,719	204,765
Cash and Cash Equivalents, Beginning of Year	751,151	546,386
Cash and Cash Equivalents, End of Year	\$ 850,870	\$ 751,151
Cash and Cash Equivalents	\$ 329,274	\$ 384,878
Restricted Cash and Cash Equivalents	521,596	366,273
Total Cash and Cash Equivalents	\$ 850,870	\$ 751,151
Reconciliation of Excess (Deficit) of Revenues over Expenses to Net Cash Provided by (Used in) Operating Activities		
Excess (deficit) of revenues over expenses	\$ (507,926)	\$ 1,640,207
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided by (used in) operating activities		
Depreciation	83,964	112,910
Loss on disposal of capital assets	7,955	-
Unrealized loss (gain) on investments	530,833	(252,084)
Change in assets and liabilities		
Decrease in interest receivable	32,914	61,556
(Increase) decrease in accounts receivable	(74,336)	164,676
(Increase) decrease in prepaid expenses	(25,691)	11,378
(Increase) decrease in restricted accounts receivable	210,724	(81,660)
(Increase) decrease in right of use assets	111,651	(993,246)
Decrease in loans receivable	-	21,150
Increase (decrease) in accounts payable	743,003	(2,081,974)
Increase in accrued liabilities	24,446	49,435
Increase (decrease) in lease liability	(110,813)	994,084
Increase (decrease) in liabilities payable from restricted assets	(108,844)	161,296
Net Cash Provided by (Used in) Operating Activities	\$ 917,880	\$ (192,272)



**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

**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 2022 and 2021. 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 \$114,793 and \$40,457 at June 30, 2022 and 2021, respectively.

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

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, 2022 and 2021**

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

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

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

### **Compensated Absences**

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

### **Cash and Cash Equivalents**

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

### **Federal Income Tax**

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

### **3. Change in Accounting Principle**

During the year ended June 30, 2022, the Agency changed its method of presentation and disclosure of leases in accordance with Statement No. 87 of the Governmental Accounting Standards Board ("GASB"), *Leases*. The major changes associated with GASB 87 are to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. Adoption of GASB 87 had a current and prior year impact on the Agency's financial statements.

### **4. Cash and Cash Equivalents and Investments**

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

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

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

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

	<u>2022</u>		<u>2021</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
St. Louis County investment pool	\$39,220,707	\$ 39,230,361	\$ 38,457,176	\$ 38,997,663
Repurchase agreements	625,770	625,770	526,051	526,051
Cash deposits	<u>225,100</u>	<u>225,100</u>	<u>225,100</u>	<u>225,100</u>
Total Cash and Cash Equivalents and Investments	<u>\$40,071,577</u>	<u>\$40,081,231</u>	<u>\$39,208,327</u>	<u>\$ 39,748,814</u>

Included in the accompanying statements of net position as:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 329,274	\$ 384,878
Cash and cash equivalents - restricted	521,596	366,273
Investments - current	28,974,392	28,382,667
Investments - noncurrent	<u>10,255,969</u>	<u>10,614,996</u>
Total Cash and Cash Equivalents and Investments	<u>\$40,081,231</u>	<u>\$ 39,748,814</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.

**5. 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 2022 and 2021 are non-interest bearing.

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

**6. Capital Assets**

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

	2022			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 1,237,237	\$ 52,510	\$ 66,845	\$1,222,902
Leasehold improvements	191,987	-	-	191,987
	1,429,224	52,510	66,845	1,414,889
Less accumulated depreciation	1,140,039	83,964	61,010	1,162,993
Total Capital Assets, Net	<u>\$ 289,185</u>	<u>\$ (31,454)</u>	<u>\$ 5,835</u>	<u>\$ 251,896</u>
	2021			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 1,228,777	\$ 8,460	\$ -	\$1,237,237
Leasehold improvements	191,987	-	-	191,987
	1,420,764	8,460	-	1,429,224
Less accumulated depreciation	1,027,129	112,910	-	1,140,039
Total Capital Assets, Net	<u>\$ 393,635</u>	<u>\$ (104,450)</u>	<u>\$ -</u>	<u>\$ 289,185</u>

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

**7. Operating Lease Obligations**

During the 2022 Fiscal Year, the Agency had one lease for the office space that they occupy. The lease has a remaining 7.42 years, with the rate increasing for the final 5 years.

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2022:

Weighted Average Remaining Lease Term	
Operating Leases	7.42
Weighted Average Discount Rate	
Operating Leases	1.48 %

The maturities of lease liabilities as of June 30, 2022 are as follows:

<u>Years Ending June 30,</u>	
2023	\$ 124,622
2024	124,622
2025	125,543
2026	126,200
2027	126,200
Thereafter	<u>304,984</u>
Total Lease Payments	932,171
Less: Interest	<u>(48,900)</u>
Present Value of Lease Liability	<u>\$ 883,271</u>

The Agency is a lessee under a lease for office facilities. The leased asset totaled \$881,595 as of June 30, 2022. Amortization expense for the years ended June 30, 2022 and 2021 was \$111,651 and \$110,024, respectively. At June 30, 2022, accumulated amortization related to the leased asset totaled \$221,675.

**8. 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, 2022 and 2021, the Agency's retirement contributions were \$138,985 and \$123,012, respectively. Contributions were based on total Agency payroll of \$1,151,779 and \$1,093,824 and total covered payroll of pension plan participants of \$1,137,779 and \$1,077,670 for the years ended June 30, 2022 and 2021, respectively.

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

**9. S.B.3 Transportation Tax**

During the years ended June 30, 2022 and 2021, the Agency was the recipient of a portion of the one-half cent transportation sales tax levied pursuant to RSMo 94.645. The receipts were used to provide transportation services for clients of the St. Louis Regional Center. The St. Louis Regional Center is responsible for determining the eligibility of individuals receiving these services and referring them to vendors to provide these services.

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

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 344,867	\$ 317,695
Revenue:		
S.B. 3 transportation tax	875,554	840,000
Interest	1,175	303
	<u>876,729</u>	<u>840,303</u>
Expenses:		
Client transportation	<u>823,286</u>	<u>813,131</u>
Balance, end of year	<u>\$ 398,310</u>	<u>\$ 344,867</u>

Balances at June 30, are comprised of the following:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 521,596	\$ 366,273
Receivable	-	210,724
	<u>521,596</u>	<u>576,997</u>
Less:		
Accounts payable	<u>123,286</u>	<u>232,130</u>
Restricted For Future S.B.3 Transportation Expenditures	<u>\$ 398,310</u>	<u>\$ 344,867</u>

**Productive Living Board for St. Louis County Citizens  
with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2022 and 2021**

**10. Unrestricted Net Position**

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

	<u>2022</u>	<u>2021</u>
Committed for projects	\$ 28,221,408	\$ 26,492,740
Committed for administration	2,627,412	2,387,560
Investment in loans	8,952,953	8,952,953
Board-designated:		
Emergency working capital reserve	2,375,294	2,381,234
Assigned for specific purposes	2,305,310	2,325,310
Unassigned		
Ongoing services	656,652	631,395
Non-recurring projects	<u>543,746</u>	<u>3,035,663</u>
Total Unrestricted Net Position	<u>\$ 45,682,775</u>	<u>\$ 46,206,855</u>



**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Net Position  
Year Ended June 30, 2022**

	Board-Designated										
	Committed		Investment	Investment	Restricted	Working			Program	Undesignated	Total
	For	Other	In	In		Capital	Other	Unassigned			
Projects	Committed	Loans	Fixed Assets	For S.B. 3	Reserve	Assigned	Services				
Balance, June 30, 2021	<b>\$26,492,740</b>	<b>\$2,387,560</b>	<b>\$8,952,953</b>	<b>\$289,185</b>	<b>\$344,867</b>	<b>\$2,381,234</b>	<b>\$2,325,310</b>	<b>\$3,667,058</b>	\$ -	\$ -	\$46,840,907
Revenue	-	-	-	-	876,729	-	-	-	-	22,876,212	\$23,752,941
Board Designations	-	-	-	-	-	2,375,294	(20,000)	1,443,351	27,268,939	(31,067,584)	\$0
New Committed	26,084,878	2,627,412	-	-	-	-	-	(1,443,351)	(27,268,939)	-	\$0
Committed Cancelled	(3,353,768)	-	-	-	-	-	-	3,353,768	-	-	\$0
Project services	(21,825,728)	-	-	-	-	-	-	-	-	-	(\$21,825,728)
Carryover Funds	-	-	-	-	-	-	-	-	-	-	\$0
S.B.3 transportation exp.	823,286	-	-	-	(823,286)	-	-	-	-	-	\$0
Loans	-	-	-	-	-	-	-	-	-	-	\$0
Loan repayments	-	-	-	-	-	-	-	-	-	-	\$0
Forgiveness of loans	-	-	-	-	-	-	-	-	-	-	\$0
Special projects	-	-	-	-	-	-	-	(354,309)	-	-	(\$354,309)
Purchase of Equipment	-	-	-	52,510	-	-	-	-	-	(52,510)	\$0
Administration expense	-	-	-	-	-	-	-	(2,072,875)	-	-	(\$2,072,875)
Depreciation Expense	-	-	-	(83,964)	-	-	-	83,964	-	-	\$0
Loss on Disposal of Equipmen	-	-	-	(7,955)	-	-	-	-	-	-	(\$7,955)
Transfers	-	(2,387,560)	-	2,120	-	(2,381,234)	-	(3,477,208)	-	8,243,882	\$0
<b>Net changes</b>	<b>1,728,668</b>	<b>239,852</b>	<b>-</b>	<b>(37,289)</b>	<b>53,443</b>	<b>(5,940)</b>	<b>(20,000)</b>	<b>(2,466,660)</b>	<b>-</b>	<b>-</b>	<b>(507,926)</b>
Balance, June 30, 2022	<b>\$28,221,408</b>	<b>\$2,627,412</b>	<b>\$8,952,953</b>	<b>\$251,896</b>	<b>\$398,310</b>	<b>\$2,375,294</b>	<b>\$2,305,310</b>	<b>\$1,200,398</b>	\$ -	\$ -	<b>\$ 46,332,981</b>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2022**

Agency	Project No.	Fiscal Year	Comp.	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Easterseals Midwest	1001	2022	36	Community Living	\$ 1,595,768	\$ -	\$ 907,684	\$ 688,084	\$ -	\$ -
Easterseals Midwest	1001	2023	36	Community Living	-	1,659,599	-	-	-	1,659,599
Sunnyhill, Inc.	1086	2022	36	Community Living	1,631,253	-	-	-	(1,631,253)	-
Sunnyhill, Inc.	1086	2023	36	Community Living	-	1,696,504	-	-	-	1,696,504
Sunnyhill, Inc.	1086	2022	38	Community Living	-	-	1,631,253	-	1,631,253	-
UCP Heartland	1091	2022	36	Community Living	111,399	-	52,875	2,824	(55,700)	-
UCP Heartland	1091	2023	36	Community Living	-	115,855	-	-	-	115,855
UCP Heartland	1091	2022	38	Community Living	-	-	55,700	-	55,700	-
St. Louis Arc, Inc.	1196	2022	36	Community Living	716,239	90,890	807,128	1	-	-
St. Louis Arc, Inc.	1196	2023	36	Community Living	-	839,349	-	-	-	839,349
Bridges Community Support Services	1320	2022	36	Community Living	104,479	50,919	-	-	(155,398)	-
Bridges Community Support Services	1320	2023	36	Community Living	-	157,922	-	-	-	157,922
Bridges Community Support Services	1320	2022	38	Community Living	-	-	155,398	-	155,398	-
St. Louis Arc, Inc.	1447	2022	10	Community Living	5,000	-	3,875	1,125	-	-
St. Louis Arc, Inc.	1447	2023	10	Community Living	-	5,200	-	-	-	5,200
Bridges Community Support Services	1448	2022	10	Community Living	44,246	-	-	-	(44,246)	-
Bridges Community Support Services	1448	2023	10	Community Living	-	46,016	-	-	-	46,016
Bridges Community Support Services	1448	2022	11	Community Living	-	-	567	43,679	44,246	-
Easterseals Midwest	1449	2022	10	Community Living	43,149	-	-	-	(43,149)	-
Easterseals Midwest	1449	2023	10	Community Living	-	44,875	-	-	-	44,875
Easterseals Midwest	1449	2022	11	Community Living	-	-	7,192	35,957	43,149	-
Sunnyhill, Inc.	1450	2022	10	Community Living	46,451	-	15,517	7,708	(23,226)	-
Sunnyhill, Inc.	1450	2023	10	Community Living	-	48,310	-	-	-	48,310
Sunnyhill, Inc.	1450	2022	11	Community Living	-	-	-	23,226	23,226	-
UCP Heartland	1451	2022	10	Community Living	46,834	-	2,613	20,804	(23,417)	-
UCP Heartland	1451	2023	10	Community Living	-	48,707	-	-	-	48,707
UCP Heartland	1451	2022	11	Community Living	-	-	-	23,417	23,417	-
St. Louis Arc, Inc.	1452	2022	10	Community Living	47,703	-	35,777	1	(11,925)	-
St. Louis Arc, Inc.	1452	2023	10	Community Living	-	49,612	-	-	-	49,612
St. Louis Arc, Inc.	1452	2022	11	Community Living	-	-	11,925	-	11,925	-
Bridges Community Support Services	1457	2022	10	Community Living	5,000	-	799	4,201	-	-
Bridges Community Support Services	1457	2023	10	Community Living	-	5,200	-	-	-	5,200
Easterseals Midwest	1458	2022	10	Community Living	5,000	-	1,509	3,491	-	-
Easterseals Midwest	1458	2023	10	Community Living	-	5,200	-	-	-	5,200
Sunnyhill, Inc.	1459	2022	10	Community Living	5,000	-	-	5,000	-	-
Sunnyhill, Inc.	1459	2023	10	Community Living	-	5,200	-	-	-	5,200
UCP Heartland	1460	2022	10	Community Living	5,000	-	-	5,000	-	-
UCP Heartland	1460	2023	10	Community Living	-	5,200	-	-	-	5,200
The Center for Specialized Services	1461	2022	10	Community Living	5,000	-	2,488	2,512	-	-

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2022**

Agency	Project No.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
The Center for Specialized Services	1461	10	2023 Community Living	-	5,200	-	-	-	5,200
St. Louis Arc, Inc.	1892	10	2023 Support Systems	-	77,492	-	-	-	77,492
Easterseals Midwest	2003	12	2022 Support Systems	479,491	-	-	-	(479,491)	-
Easterseals Midwest	2003	12	2023 Support Systems	-	498,696	-	-	-	498,696
Easterseals Midwest	2003	16	2022 Support Systems	-	-	479,491	-	479,491	-
UCP Heartland	2011	10	2022 Support Systems	252,215	-	-	-	(252,215)	-
UCP Heartland	2011	10	2023 Support Systems	-	262,299	-	-	-	262,299
UCP Heartland	2011	14	2022 Support Systems	-	-	252,215	-	252,215	-
Great Circle	2013	10	2022 Support Systems	24,225	-	-	-	(24,225)	-
Great Circle	2013	10	2023 Support Systems	-	25,194	-	-	-	25,194
Great Circle	2013	11	2022 Support Systems	121,936	-	-	-	(121,936)	-
Great Circle	2013	11	2023 Support Systems	-	139,411	-	-	-	139,411
Great Circle	2013	14	2022 Support Systems	12,113	-	24,225	-	12,112	-
Great Circle	2013	15	2022 Support Systems	-	-	101,453	32,596	134,049	-
St. Louis Arc, Inc.	2021	10	2022 Support Systems	3,043,747	-	2,664,829	324,398	(54,520)	-
St. Louis Arc, Inc.	2021	10	2023 Support Systems	-	3,165,497	-	-	-	3,165,497
St. Louis Arc, Inc.	2021	13	2022 Support Systems	62,943	-	91,751	56,192	85,000	-
St. Louis Arc, Inc.	2021	13	2023 Support Systems	-	65,461	-	-	-	65,461
St. Louis Arc, Inc.	2021	33	2022 Support Systems	359,044	-	243,110	85,454	(30,480)	-
St. Louis Arc, Inc.	2021	33	2023 Support Systems	-	373,406	-	-	-	373,406
St. Louis Arc, Inc.	2021	35	2022 Support Systems	337,292	-	336,058	1,234	-	-
St. Louis Arc, Inc.	2021	35	2023 Support Systems	-	350,784	-	-	-	350,784
St. Louis Arc, Inc.	3004	10	2022 Employment Services	534,914	-	-	-	(534,914)	-
St. Louis Arc, Inc.	3004	10	2023 Employment Services	-	556,311	-	-	-	556,311
St. Louis Arc, Inc.	3004	12	2022 Employment Services	-	-	479,309	55,605	534,914	-
Easterseals Midwest	3008	10	2022 Employment Services	468,782	-	-	-	(468,782)	-
Easterseals Midwest	3008	10	2023 Employment Services	-	487,534	-	-	-	487,534
Easterseals Midwest	3008	12	2022 Employment Services	-	-	468,782	-	468,782	-
Paraquad, Inc.	3010	10	2022 Employment Services	52,563	-	51,159	1,404	-	-
Paraquad, Inc.	3010	10	2023 Employment Services	-	54,666	-	-	-	54,666
UCP Heartland	3011	10	2022 Employment Services	206,706	-	-	-	(206,706)	-
UCP Heartland	3011	10	2023 Employment Services	-	214,975	-	-	-	214,975
UCP Heartland	3011	12	2022 Employment Services	-	-	206,706	-	206,706	-
MERS/Missouri Goodwill Industries	3012	10	2022 Employment Services	441,082	-	-	-	(441,082)	-
MERS/Missouri Goodwill Industries	3012	10	2023 Employment Services	-	441,082	-	-	-	441,082
MERS/Missouri Goodwill Industries	3012	12	2022 Employment Services	-	-	441,082	-	441,082	-
Canterbury Enterprises, Inc.	3053	10	2022 Sheltered Workshop	375,393	-	175,096	12,600	(187,697)	-
Canterbury Enterprises, Inc.	3053	10	2023 Sheltered Workshop	-	390,513	-	-	-	390,513
Canterbury Enterprises, Inc.	3053	12	2022 Sheltered Workshop	-	-	187,697	-	187,697	-

**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Schedule of Changes in Projects**  
**Year Ended June 30, 2022**

Agency	Project No.	Fiscal Comp. Year	Fiscal Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Valley Industries	3054	10	2022 Sheltered Workshop	622,440	-	311,220	-	(311,220)	-
Valley Industries	3054	10	2023 Sheltered Workshop	-	647,338	-	-	-	647,338
Valley Industries	3054	12	2022 Sheltered Workshop	-	-	311,220	-	311,220	-
Lafayette Industries North, Inc.	3055	10	2022 Sheltered Workshop	502,886	-	251,429	14	(251,443)	-
Lafayette Industries North, Inc.	3055	10	2023 Sheltered Workshop	-	523,002	-	-	-	523,002
Lafayette Industries North, Inc.	3055	12	2022 Sheltered Workshop	-	-	251,443	-	251,443	-
Lafayette Work Center	3056	10	2022 Sheltered Workshop	559,400	-	279,670	30	(279,700)	-
Lafayette Work Center	3056	10	2023 Sheltered Workshop	-	581,776	-	-	-	581,776
Lafayette Work Center	3056	12	2022 Sheltered Workshop	-	-	279,700	-	279,700	-
Heartland Industries, Inc.	3058	10	2022 Sheltered Workshop	480,167	-	236,034	4,049	(240,084)	-
Heartland Industries, Inc.	3058	10	2023 Sheltered Workshop	-	499,374	-	-	-	499,374
Heartland Industries, Inc.	3058	12	2022 Sheltered Workshop	-	-	240,084	-	240,084	-
BCI Skills Center	3070	10	2022 Employment Services	-	12,032	605	11,427	-	-
BCI Skills Center	3070	10	2023 Employment Services	-	24,064	-	-	-	24,064
The Center for Specialized Services	3072	10	2022 Employment Services	233,753	-	168,316	12	(65,425)	-
The Center for Specialized Services	3072	10	2023 Employment Services	-	243,104	-	-	-	243,104
The Center for Specialized Services	3072	12	2022 Employment Services	-	-	65,425	-	65,425	-
Mercy	3073	10	2022 Employment Services	91,940	-	82,304	9,636	-	-
Mercy	3073	10	2023 Employment Services	-	141,940	-	-	-	141,940
SSM Healthcare St. Louis	3077	10	2022 Employment Services	79,332	-	77,727	1,605	-	-
SSM Healthcare St. Louis	3077	10	2023 Employment Services	-	82,507	-	-	-	82,507
St. Luke's Hospital	3082	10	2022 Employment Services	51,214	-	34,064	17,150	-	-
St. Luke's Hospital	3082	10	2023 Employment Services	-	53,263	-	-	-	53,263
Canterbury Enterprises, Inc.	3098	10	2021 Sheltered Workshop	38,620	-	-	-	-	38,620
Canterbury Enterprises, Inc.	3098	10	2022 Sheltered Workshop	-	2,377	-	-	-	2,377
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	10,430	-	10,430	-	-	-
Lafayette Industries North, Inc.	3099	10	2020 Sheltered Workshop	56,588	-	41,993	-	-	14,595
Lafayette Work Center	3100	10	2021 Sheltered Workshop	43,946	-	43,675	-	-	271
Lafayette Work Center	3100	10	2022 Sheltered Workshop	-	172,786	-	-	-	172,786
Valley Industries	3102	10	2021 Sheltered Workshop	116,338	-	-	-	-	116,338
Valley Industries	3102	10	2022 Sheltered Workshop	-	58,879	-	-	-	58,879
Valley Industries	3102	10	2020 Sheltered Workshop	133,330	-	97,439	-	-	35,891
Heartland Industries, Inc.	3103	10	2021 Sheltered Workshop	22,199	-	22,199	-	-	-
Heartland Industries, Inc.	3103	10	2022 Sheltered Workshop	-	70,156	63,429	-	-	6,727
Heartland Industries, Inc.	3103	10	2019 Sheltered Workshop	35,792	-	35,792	-	-	-

**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Schedule of Changes in Projects**  
**Year Ended June 30, 2022**

Agency	Project No.	Fiscal Year	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Heartland Industries, Inc.	3103	10	2020	Sheltered Workshop	111,219	-	111,219	-	-	-
Mercy	3113	10	2022	Employment Services	172,474	-	41,868	44,369	(86,237)	-
Mercy	3113	10	2023	Employment Services	-	179,373	-	-	-	179,373
Mercy	3113	11	2022	Employment Services	-	-	78,684	7,553	86,237	-
BCI Skills Center	3462	10	2022	Employment Training	-	30,000	4,500	25,500	-	-
BCI Skills Center	3462	10	2023	Employment Training	-	60,000	-	-	-	60,000
Paraquad, Inc.	4003	10	2022	Support Systems	82,872	-	-	-	(82,872)	-
Paraquad, Inc.	4003	10	2023	Support Systems	-	86,187	-	-	-	86,187
Paraquad, Inc.	4003	14	2022	Support Systems	-	-	32,887	49,985	82,872	-
ProjectCU, Inc.	4009	10	2022	Sheltered Workshop	92,379	-	92,379	-	-	-
ProjectCU, Inc.	4009	10	2023	Sheltered Workshop	-	96,074	-	-	-	96,074
St. Louis Community College	4032	10	2022	Support Systems	167,095	-	-	-	(167,095)	-
St. Louis Community College	4032	12	2022	Support Systems	-	-	167,095	-	167,095	-
Options for Justice	4036	11	2022	Support Systems	213,029	-	194,618	18,411	-	-
Options for Justice	4036	11	2023	Support Systems	-	221,551	-	-	-	221,551
St. Louis Arc, Inc.	4046	10	2022	Support Systems	30,000	-	30,000	-	-	-
St. Louis Arc, Inc.	4046	10	2023	Support Systems	-	31,200	-	-	-	31,200
OATS, Inc.	5001	50	2022	Employment Transportation	710,710	-	-	-	(710,710)	-
OATS, Inc.	5001	50	2023	Employment Transportation	-	739,139	-	-	-	739,139
OATS, Inc.	5001	51	2022	Employment Transportation	52,484	-	-	-	(52,484)	-
OATS, Inc.	5001	51	2023	Employment Transportation	-	54,584	-	-	-	54,584
OATS, Inc.	5001	52	2022	Employment Transportation	5,511	-	-	-	(5,511)	-
OATS, Inc.	5001	52	2023	Employment Transportation	-	5,731	-	-	-	5,731
OATS, Inc.	5001	56	2022	Employment Transportation	15,115	-	6,217	-	(8,898)	-
OATS, Inc.	5001	56	2023	Employment Transportation	-	15,720	-	-	-	15,720
OATS, Inc.	5001	58	2022	Employment Transportation	-	-	641,258	-	641,258	-
OATS, Inc.	5001	59	2022	Employment Transportation	-	-	13,059	-	13,059	-
OATS, Inc.	5009	50	2022	Employment Transportation	575,470	-	-	-	(575,470)	-
OATS, Inc.	5009	50	2023	Employment Transportation	-	575,470	-	-	-	575,470
OATS, Inc.	5009	51	2022	Employment Transportation	124,530	-	-	-	(124,530)	-
OATS, Inc.	5009	51	2023	Employment Transportation	-	124,530	-	-	-	124,530
OATS, Inc.	5009	54	2022	Employment Transportation	-	-	814,617	-	814,617	-
OATS, Inc.	5009	55	2022	Employment Transportation	-	-	8,669	-	8,669	-
LifeBridge Partnership	5038	58	2022	Community Transportation	133,776	-	-	-	(133,776)	-
LifeBridge Partnership	5038	58	2023	Community Transportation	-	139,128	-	-	-	139,128
LifeBridge Partnership	5038	60	2022	Community Transportation	-	-	53,990	79,786	133,776	-
OATS, Inc.	5047	55	2021	Agency Supports	22,973	-	-	-	-	22,973
OATS, Inc.	5047	55	2022	Agency Supports	23,433	-	-	-	-	23,433
OATS, Inc.	5047	55	2023	Agency Supports	-	24,371	-	-	-	24,371

**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Schedule of Changes in Projects**  
**Year Ended June 30, 2022**

Agency	Project No.	Fiscal Comp. Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
OATS, Inc.	5047	55	2016 Agency Supports	1,981	-	-	-	-	1,981
OATS, Inc.	5047	55	2017 Agency Supports	21,224	-	-	-	-	21,224
OATS, Inc.	5047	55	2018 Agency Supports	21,437	-	-	-	-	21,437
OATS, Inc.	5047	55	2019 Agency Supports	21,866	-	-	-	-	21,866
OATS, Inc.	5047	55	2020 Agency Supports	22,522	-	-	-	-	22,522
Paraquad, Inc.	5062	50	2022 Community Transportation	29,856	-	-	-	(29,856)	-
Paraquad, Inc.	5062	50	2023 Community Transportation	-	31,051	-	-	-	31,051
Paraquad, Inc.	5062	52	2022 Community Transportation	-	-	19,536	10,320	29,856	-
Jamestown New Horizons	6001	10	2022 Professional Services	32,805	-	-	-	(32,805)	-
Jamestown New Horizons	6001	10	2023 Professional Services	-	34,118	-	-	-	34,118
Jamestown New Horizons	6001	12	2022 Professional Services	-	-	32,805	-	32,805	-
Tree House of Greater St. Louis	6008	10	2022 Professional Services	45,434	-	-	-	(45,434)	-
Tree House of Greater St. Louis	6008	10	2023 Professional Services	-	47,252	-	-	(47,252)	-
Tree House of Greater St. Louis	6008	12	2022 Professional Services	-	-	45,434	-	45,434	-
Tree House of Greater St. Louis	6008	12	2023 Professional Services	-	-	-	-	47,252	47,252
Jewish Community Center	6013	10	2021 Community Integration	7,225	-	-	7,225	-	-
Jewish Community Center	6013	10	2022 Community Integration	147,406	-	30,378	-	-	117,028
Jewish Community Center	6013	10	2023 Community Integration	-	153,303	-	-	-	153,303
Jewish Community Center	6013	12	2021 Community Integration	13,756	-	-	13,756	-	-
Jewish Community Center	6013	12	2022 Community Integration	33,410	-	5,054	-	-	28,356
Jewish Community Center	6013	12	2023 Community Integration	-	34,747	-	-	-	34,747
Jewish Community Center	6013	14	2021 Community Integration	91,527	-	91,527	-	-	-
Jewish Community Center	6013	15	2021 Community Integration	12,665	-	12,665	-	-	-
Gateway Region YMCA	6019	10	2021 Community Integration	31,782	-	-	31,782	-	-
Gateway Region YMCA	6019	10	2022 Community Integration	90,121	-	6,596	-	-	83,525
Gateway Region YMCA	6019	10	2023 Community Integration	-	93,726	-	-	-	93,726
Gateway Region YMCA	6048	10	2022 Community Integration	76,951	-	50,689	7,538	(18,724)	-
Gateway Region YMCA	6048	10	2023 Community Integration	-	80,030	-	-	-	80,030
Gateway Region YMCA	6048	12	2022 Community Integration	-	-	18,724	-	18,724	-
St. Louis Arc, Inc.	6053	10	2022 Employment Training	165,014	-	-	-	(165,014)	-
St. Louis Arc, Inc.	6053	10	2023 Employment Training	-	171,615	-	-	-	171,615
St. Louis Arc, Inc.	6053	12	2021 Employment Training	102,451	-	102,451	-	-	-
St. Louis Arc, Inc.	6053	12	2022 Employment Training	-	-	97,670	-	165,014	67,344
The Recreation Council	6054	10	2021 Community Integration	109,688	-	73,583	36,105	-	-
The Recreation Council	6054	10	2022 Community Integration	366,065	-	194,990	-	-	171,075
The Recreation Council	6054	10	2023 Community Integration	-	380,709	-	-	-	380,709
The Recreation Council	6054	12	2021 Community Integration	6,388	-	496	5,892	-	-
The Recreation Council	6054	12	2022 Community Integration	44,368	-	-	-	-	44,368
The Recreation Council	6054	12	2023 Community Integration	-	641,837	-	-	-	641,837

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2022**

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	13	2021	Community Integration	37,886	-	3,391	34,495	-	-
The Recreation Council	6054	13	2022	Community Integration	120,979	-	1,177	-	-	119,802
The Recreation Council	6054	14	2021	Community Integration	4,657	-	6,697	3,960	6,000	-
The Recreation Council	6054	14	2022	Community Integration	53,572	-	41,781	-	-	11,791
The Recreation Council	6054	15	2021	Community Integration	1,775	-	-	1,775	-	-
The Recreation Council	6054	15	2022	Community Integration	5,100	-	-	-	-	5,100
The Recreation Council	6054	16	2021	Community Integration	255,652	-	99,559	150,094	(6,000)	-
The Recreation Council	6054	16	2022	Community Integration	288,357	-	50,870	-	-	237,487
The Recreation Council	6054	17	2021	Community Integration	23,220	-	14,785	8,435	-	-
The Recreation Council	6054	17	2022	Community Integration	76,500	-	20,665	-	-	55,835
The Recreation Council	6054	18	2021	Community Integration	25,898	-	21,496	4,402	-	-
The Recreation Council	6054	18	2022	Community Integration	28,275	-	10,737	-	-	17,538
The Recreation Council	6054	19	2021	Community Integration	41,164	-	13,721	27,443	-	-
The Recreation Council	6054	19	2022	Community Integration	83,975	-	41,988	-	-	41,987
The Recreation Council	6054	19	2023	Community Integration	-	87,334	-	-	-	87,334
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	10	2023	Community Integration	-	6,024	-	-	-	6,024
UCP Heartland	6058	11	2021	Community Integration	25,241	-	15,022	10,219	-	-
UCP Heartland	6058	11	2022	Community Integration	26,835	-	1,560	-	-	25,276
UCP Heartland	6058	11	2023	Community Integration	-	27,909	-	-	-	27,909
St. Louis Arc, Inc.	6060	10	2022	Community Integration	326,461	-	-	-	(326,461)	-
St. Louis Arc, Inc.	6060	10	2023	Community Integration	-	339,508	-	-	-	339,508
St. Louis Arc, Inc.	6060	12	2022	Community Integration	-	-	291,663	34,798	326,461	-
Gateway Region YMCA	6061	11	2022	Support Systems	70,920	-	25,709	33,864	(11,347)	-
Gateway Region YMCA	6061	11	2023	Support Systems	-	73,757	-	-	-	73,757
Gateway Region YMCA	6061	13	2022	Support Systems	-	-	11,347	-	11,347	-
Jewish Community Center	6063	10	2022	Community Integration	53,802	-	-	-	(53,802)	-
Jewish Community Center	6063	10	2023	Community Integration	-	55,955	-	-	-	55,955
Jewish Community Center	6063	11	2022	Community Integration	73,919	-	-	-	(73,919)	-
Jewish Community Center	6063	11	2023	Community Integration	-	76,876	-	-	-	76,876
Jewish Community Center	6063	14	2022	Community Integration	-	-	53,802	-	53,802	-
Jewish Community Center	6063	15	2022	Community Integration	-	-	73,919	-	73,919	-
UCP Heartland	6064	10	2021	Community Integration	695	-	-	695	-	-
UCP Heartland	6064	10	2022	Community Integration	70,904	-	20,504	-	-	50,400
UCP Heartland	6064	10	2023	Community Integration	-	73,741	-	-	-	73,741
UCP Heartland	6064	11	2021	Community Integration	106	-	-	106	-	-
UCP Heartland	6064	11	2022	Community Integration	10,772	-	4,516	-	(2,666)	3,590
UCP Heartland	6064	11	2023	Community Integration	-	11,203	-	-	-	11,203

**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Schedule of Changes in Projects**  
**Year Ended June 30, 2022**

Agency	Project No.	Fiscal Year	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
UCP Heartland	6064	14	2021	Community Integration	45,879	-	45,879	-	-	-
UCP Heartland	6064	15	2022	Community Integration	-	-	2,666	-	2,666	-
YWCA Metro St. Louis	6066	40	2022	Support Systems	117,285	-	73,350	43,935	-	-
YWCA Metro St. Louis	6066	40	2023	Support Systems	-	121,977	-	-	-	121,977
The Center for Specialized Services	6067	10	2022	Community Living	336,635	-	-	-	(336,635)	-
The Center for Specialized Services	6067	10	2023	Community Living	-	350,101	-	-	-	350,101
The Center for Specialized Services	6067	14	2022	Community Living	-	-	267,087	69,548	336,635	-
Family Advocacy and Community Training	6068	10	2022	Support Systems	177,058	-	177,058	-	-	-
Family Advocacy and Community Training	6068	10	2023	Support Systems	-	184,142	-	-	-	184,142
ShowMe Aquatics and Fitness	6083	10	2022	Professional Services	-	16,019	8,521	7,498	-	-
ShowMe Aquatics and Fitness	6083	10	2023	Professional Services	-	32,038	-	-	-	32,038
Epilepsy Foundation of Missouri and Kansas	6099	10	2022	Support Systems	-	7,784	-	-	(7,784)	-
Epilepsy Foundation of Missouri and Kansas	6099	10	2023	Support Systems	-	15,568	-	-	-	15,568
Epilepsy Foundation of Missouri and Kansas	6099	12	2022	Support Systems	-	-	7,784	-	7,784	-
St. Louis Arc, Inc.	6104	10	2023	Support Systems	-	85,687	-	-	-	85,687
Easterseals Midwest	7003	10	2022	Employment Training	397,667	-	-	-	(397,667)	-
Easterseals Midwest	7003	10	2023	Employment Training	-	413,574	-	-	-	413,574
Easterseals Midwest	7003	14	2022	Employment Training	-	-	397,667	-	397,667	-
The Oasis Institute	7008	10	2022	Community Integration	71,287	-	71,287	-	-	-
The Oasis Institute	7008	10	2023	Community Integration	-	74,139	-	-	-	74,139
Association on Aging	7010	10	2022	Community Integration	15,612	-	-	-	(15,612)	-
Association on Aging	7010	10	2023	Community Integration	-	16,237	-	-	-	16,237
Association on Aging	7010	12	2022	Community Integration	-	-	15,612	-	15,612	-
Association on Aging	7011	10	2022	Community Integration	17,589	-	-	-	(17,589)	-
Association on Aging	7011	10	2023	Community Integration	-	18,293	-	-	-	18,293
Association on Aging	7011	11	2022	Community Integration	70,894	-	-	-	(70,894)	-
Association on Aging	7011	11	2023	Community Integration	-	73,730	-	-	-	73,730
Association on Aging	7011	14	2022	Community Integration	-	-	17,589	-	17,589	-
Association on Aging	7011	15	2022	Community Integration	-	-	70,894	-	70,894	-
Paraquad, Inc.	7012	10	2022	Support Systems	9,448	-	9,448	-	-	-
Paraquad, Inc.	7012	10	2023	Support Systems	-	9,826	-	-	-	9,826
The Center for Specialized Services	7014	10	2022	Employment Training	62,411	-	12,724	32,212	(17,475)	-
The Center for Specialized Services	7014	10	2023	Employment Training	-	64,908	-	-	-	64,908
The Center for Specialized Services	7014	12	2022	Employment Training	-	-	17,475	-	17,475	-
Pathways to Independence	7018	11	2022	Community Integration	7,452	-	-	-	(7,452)	-
Pathways to Independence	7018	11	2023	Community Integration	-	7,452	-	-	-	7,452
Pathways to Independence	7018	13	2022	Community Integration	101,477	-	-	-	(101,477)	-
Pathways to Independence	7018	13	2023	Community Integration	-	115,516	-	-	-	115,516
Pathways to Independence	7018	15	2022	Community Integration	-	-	7,452	-	7,452	-



**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2022**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Pathways to Independence	7018	16	2022	Community Integration	-	-	101,477	-	101,477	-
St. Louis Arc, Inc.	7019	10	2022	Employment Training	271,404	-	-	-	(271,404)	-
St. Louis Arc, Inc.	7019	10	2023	Employment Training	-	282,261	-	-	-	282,261
St. Louis Arc, Inc.	7019	12	2022	Employment Training	-	-	271,404	-	271,404	-
LifeBridge Partnership	7020	10	2022	Community Integration	205,896	-	-	-	(205,896)	-
LifeBridge Partnership	7020	10	2023	Community Integration	-	214,132	-	-	-	214,132
LifeBridge Partnership	7020	12	2022	Community Integration	-	-	160,712	45,184	205,896	-
The Center for Specialized Services	7022	10	2022	Employment Training	283,346	-	144,427	138,919	-	-
The Center for Specialized Services	7022	10	2023	Employment Training	-	294,680	-	-	-	294,680
Mercy	7024	10	2022	Employment Training	235,878	-	139,154	96,724	-	-
Mercy	7024	10	2023	Employment Training	-	245,314	-	-	-	245,314
MERS/Missouri Goodwill Industries	7025	10	2021	Employment Training	25,945	-	14,322	11,623	-	-
MERS/Missouri Goodwill Industries	7025	10	2022	Employment Training	65,215	-	34,630	-	-	30,585
MERS/Missouri Goodwill Industries	7025	10	2023	Employment Training	-	67,826	-	-	-	67,826
MERS/Missouri Goodwill Industries	7025	11	2021	Employment Training	737,766	-	482,542	255,224	-	-
MERS/Missouri Goodwill Industries	7025	11	2022	Employment Training	819,249	-	226,956	-	-	592,293
MERS/Missouri Goodwill Industries	7025	11	2023	Employment Training	-	852,022	-	-	-	852,022
The Center for Specialized Services	7029	10	2022	Employment Training	103,763	-	69,833	29,497	(4,433)	-
The Center for Specialized Services	7029	10	2023	Employment Training	-	107,914	-	-	-	107,914
The Center for Specialized Services	7029	12	2022	Employment Training	-	-	4,433	-	4,433	-
Epilepsy Foundation of Missouri and Kansas	8005	10	2022	Support Systems	-	2,625	-	-	(2,625)	-
Epilepsy Foundation of Missouri and Kansas	8005	10	2023	Support Systems	-	5,250	-	-	-	5,250
Epilepsy Foundation of Missouri and Kansas	8005	12	2022	Support Systems	-	-	2,625	-	2,625	-
The Center for Specialized Services	8014	10	2022	Professional Services	75,317	-	54,487	20,830	-	-
The Center for Specialized Services	8014	10	2023	Professional Services	-	78,333	-	-	-	78,333
The Center for Specialized Services	8014	11	2022	Professional Services	111,134	-	69,862	41,272	-	-
The Center for Specialized Services	8014	11	2023	Professional Services	-	115,580	-	-	-	115,580
Easterseals Midwest	8016	10	2022	Support Systems	237,769	-	-	-	(237,769)	-
Easterseals Midwest	8016	10	2023	Support Systems	-	247,280	-	-	-	247,280
Easterseals Midwest	8016	11	2022	Support Systems	13,215	-	-	-	(13,215)	-
Easterseals Midwest	8016	11	2023	Support Systems	-	13,744	-	-	-	13,744
Easterseals Midwest	8016	14	2022	Support Systems	-	-	237,769	-	237,769	-
Easterseals Midwest	8016	15	2022	Support Systems	-	-	13,215	-	13,215	-
Down Syndrome Association	8017	10	2022	Support Systems	-	35,113	35,113	-	-	-
Down Syndrome Association	8017	10	2023	Support Systems	-	70,226	-	-	-	70,226
Epworth Children & Family Services,	8026	10	2022	Professional Services	83,419	-	-	-	(83,419)	-
Epworth Children & Family Services,	8026	10	2023	Professional Services	-	86,756	-	-	-	86,756
Epworth Children & Family Services,	8026	12	2022	Professional Services	-	-	83,419	-	83,419	-
Delta Gamma Center for Children	8029	10	2022	Support Systems	28,759	-	28,251	508	-	-

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2022**

Agency	Project No.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Delta Gamma Center for Children	8029	10	2023 Support Systems	-	29,910	-	-	-	29,910
The Center for Specialized Services	8042	10	2022 Professional Services	60,804	-	51,873	8,931	-	-
The Center for Specialized Services	8042	10	2023 Professional Services	-	63,237	-	-	-	63,237
The Center for Specialized Services	8042	11	2022 Professional Services	6,752	-	-	-	(6,752)	-
The Center for Specialized Services	8042	11	2023 Professional Services	-	7,023	-	-	-	7,023
The Center for Specialized Services	8042	15	2022 Professional Services	-	-	5,974	778	6,752	-
Variety the Children's Charity of St. Louis	8045	10	2022 Professional Services	-	50,000	50,000	-	-	-
Variety the Children's Charity of St. Louis	8045	10	2023 Professional Services	-	100,000	-	-	-	100,000
St. Louis Arc, Inc.	8046	10	2022 Professional Services	-	81,242	-	-	(81,242)	-
St. Louis Arc, Inc.	8046	10	2023 Professional Services	-	162,484	-	-	-	162,484
St. Louis Arc, Inc.	8046	11	2022 Professional Services	-	-	44,461	36,781	81,242	-
UCP Heartland	8047	10	2022 Professional Services	-	25,000	16,325	8,675	-	-
UCP Heartland	8047	10	2023 Professional Services	-	50,000	-	-	-	50,000
Easterseals Midwest	9167	10	2022 Support Systems	151,161	-	133,885	17,276	-	-
Easterseals Midwest	9167	10	2023 Support Systems	-	110,000	-	-	-	110,000
Easterseals Midwest	9168	10	2023 Agency Supports	-	100,000	-	-	-	100,000
Easterseals Midwest	9168	10	2022 Agency Supports	119,688	-	98,717	20,971	-	-
Mercy	9170	10	2022 Agency Supports	59,636	-	57,420	2,216	-	-
Pathways to Independence	9171	10	2022 Agency Supports	12,000	-	12,000	-	-	-
St. Louis Arc, Inc.	9172	10	2022 Agency Supports	159,972	-	159,972	-	-	-
Sunnyhill, Inc.	9173	10	2022 Support Systems	110,448	-	102,752	7,696	-	-
Sunnyhill, Inc.	9173	10	2023 Support Systems	-	110,448	-	-	-	110,448
UCP Heartland	9174	10	2022 Support Systems	50,000	-	50,000	-	-	-
UCP Heartland	9174	10	2023 Support Systems	-	50,000	-	-	-	50,000
Lafayette Work Center	9176	10	2022 Sheltered Workshop	201,088	-	195,620	5,468	-	-
Lafayette Work Center	9176	10	2023 Sheltered Workshop	-	100,000	-	-	-	100,000
Paraquad, Inc.	9270	10	2022 Agency Supports	-	100,000	36,815	-	-	63,185
BCI Skills Center	9271	10	2022 Agency Supports	-	15,000	6,000	9,000	-	-
Adam Morgan Foundation	9272	10	2022 Agency Supports	-	15,000	15,000	-	-	-
Judevine Center for Autism	9273	10	2022 Agency Supports	-	15,000	15,000	-	-	-
Gateway Human Trafficking	9277	10	2022 Agency Supports	-	15,000	15,000	-	-	-
Great Circle	9278	10	2022 Agency Supports	-	37,826	29,929	-	-	7,897
Jewish Community Center	9279	10	2022 Agency Supports	-	100,000	99,845	155	-	-
Pathways to Independence	9281	10	2022 Agency Supports	-	23,400	23,213	187	-	-
Promise Community Homes	9282	10	2022 Agency Supports	-	100,000	99,970	30	-	-
Individuals First	9283	10	2022 Agency Supports	-	14,700	13,654	1,046	-	-
Emmaus Homes, Inc.	9284	10	2022 Agency Supports	-	9,884	8,916	968	-	-
Wyman Center	9285	10	2022 Agency Supports	-	15,000	4,350	-	-	10,650
Giant Steps	9286	10	2022 Agency Supports	-	15,000	-	-	-	15,000

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2022**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfers	Ending Balance
Latitude Therapy	9287	10	2022	Agency Supports	-	15,000	250	-	-	14,750
Lafayette Work Center	9289	10	2022	Sheltered Workshop	-	100,000	60,172	-	-	39,828
Artists First	9291	10	2022	Agency Supports	-	15,000	5,215	-	-	9,785
Midwest Music Therapy Services, Inc	9292	10	2022	Agency Supports	-	15,000	11,303	-	-	3,697
LifeBridge Partnership	9293	10	2022	Agency Supports	-	58,740	58,740	-	-	-
Epworth Children & Family Services,	9294	10	2022	Agency Supports	-	26,228	1,370	-	-	24,858
Bridges Community Support Services	9295	10	2022	Agency Supports	-	12,360	3,419	-	-	8,941
OATS, Inc.	9328	10	2022	Agency Supports	-	100,000	100,000	-	-	-
MERS/Missouri Goodwill Industries	9343	10	2022	Agency Supports	-	7,085	-	-	-	7,085
UCP Heartland	9344	10	2022	Agency Supports	-	100,000	-	-	-	100,000
Easterseals Midwest	9346	10	2022	Agency Supports	-	89,148	22,287	-	-	66,861
Achievements Unlimited	9348	10	2022	Agency Supports	-	15,000	15,000	-	-	-
Coeur Academy	9349	10	2022	Agency Supports	-	3,950	-	-	-	3,950
Starkloff Disability Institute	9350	10	2022	Agency Supports	-	15,000	15,000	-	-	-
L'Arche St. Louis	9351	10	2022	Agency Supports	-	15,000	5,571	-	-	9,429
Down Syndrome Association	9352	10	2022	Agency Supports	-	73,200	-	-	-	73,200
Family Advocacy and Community Train	9353	10	2022	Agency Supports	-	89,621	-	-	-	89,621
MERS/Missouri Goodwill Industries	9354	10	2022	Agency Supports	-	78,109	-	-	-	78,109
St. Louis Arc, Inc.	9355	10	2022	Agency Supports	-	100,000	-	-	-	100,000
The Center for Specialized Services	9356	10	2022	Agency Supports	-	39,092	27,622	-	-	11,470
Department of Mental Health	9900	10	2021	Support Systems	155,866	-	4,695	-	-	151,171
Department of Mental Health	9900	10	2022	Support Systems	200,000	-	67,567	-	-	132,433
Department of Mental Health	9900	10	2023	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	117,405	-	-	117,405	-	-
Department of Mental Health	9900	11	2020	Support Systems	11,245	-	-	11,245	-	-
					<b>\$ 26,492,740</b>	<b>\$ 26,908,164</b>	<b>\$ 21,825,728</b>	<b>\$ 3,353,768</b>	<b>\$ -</b>	<b>\$ 28,221,408</b>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Project Loan Activity  
Year Ended June 30, 2022**

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