



# 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, 2020 AND 2019**



# Contents

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	<b><u>Page</u></b>
<b>Independent Auditors' Report</b>	1 - 2
<b>Required Supplementary Information</b>	
Management's Discussion and Analysis (Unaudited)	3 - 10
<b>Financial Statements</b>	
Statements of Net Position	11
Statements of Revenues, Expenses, and Changes in Net Position	12
Statements of Cash Flows	13
Notes to Financial Statements	14 - 20
<b>Additional Supplementary Information</b>	
Schedule of Changes in Net Position	21
Schedule of Changes in Projects	22 - 30
Schedule of Project Loan Activity	31

## 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, 2020 and 2019, 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, 2020 and 2019, 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 12, 2020

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

### **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, 2020. The overview of the financial statements describes the **Statements of Net Position** and **Statements of Revenues, Expenses, and Changes in Net Position** while the Financial Analysis provides a broad overview of PLB's finances. For a comprehensive understanding of the financial position of the PLB, please review the financial statements, including the notes that follow starting on page 14 of this report.

### **Financial Highlights**

- Total revenues increased \$1.1 million or 4.5% over the prior year to \$24.3 million. The increase was primarily due to increased real estate and property tax revenue of \$0.9 million and \$0.1 million in interest revenue.
- Increases in expenditures totaled \$2.5 million, \$2.3 million for grants related to COVID-19 response and \$0.2 million for other services. However, FY2019 included \$1.7 million in capacity building grants, therefore project services expenditures show only a \$0.8 million increase over the prior year.
- Operating expenses exceeded revenue for a planned deficit of \$48 thousand.
- Approximately 4,900 St. Louis County residents received services in FY2020.
- In addition to PLB's continued funding of core services, during FY2020 PLB:
  - Implemented an alignment of processes and procedures with other similar taxing boards in the St. Louis area. This effort, named the Eastern Region Alliance, has streamlined and created common processes for funded agencies in the St. Louis area, thus leading to improved service and outcomes for individuals in St. Louis County.
  - Funded \$2.4 million in additional grants for agencies in response to the COVID-19 crisis. Agencies were allowed to expend previously appropriated funds in order to maintain and fulfill their mission.
  - Granted seven agencies multi-year funding for new and needed innovative services in St. Louis County.
  - Set aside emergency funding for COVID-19 direct expenses to respond to critical needs for agencies and families they support. As of September 2020, \$328 thousand of those funds have been appropriated.
  - Continued a regional program called "IDDHelp" with United Way of Greater St. Louis, and Developmental Disability Resource Boards in St. Charles and St. Louis City to fund an Information and Assistance service for individuals. Currently in year three of a four year pilot.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

**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 FY2021.

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, 2020 and 2019**

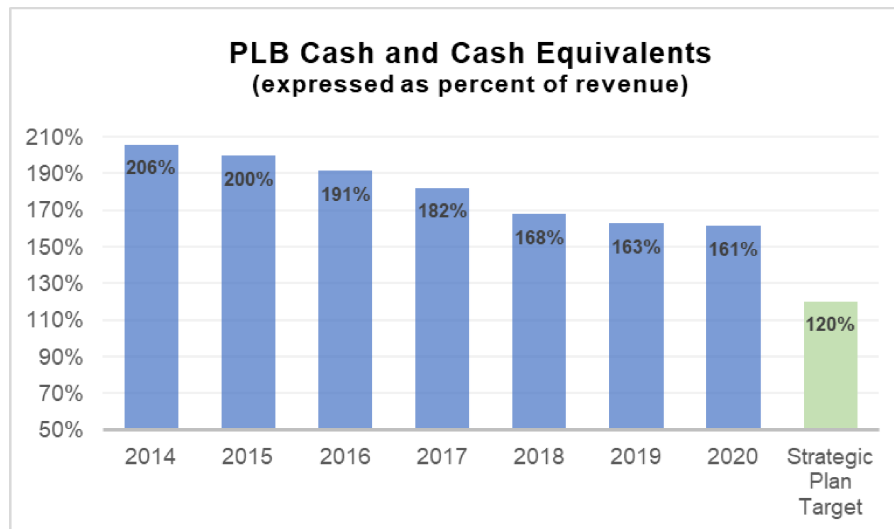
**Condensed Statements of Net Position  
June 30, 2020 and 2019**

(In thousands of dollars)

	FY 2020	FY 2019
Current assets	\$ 29,552	\$ 26,619
Noncurrent assets	<u>20,148</u>	<u>21,601</u>
Total Assets	<u>\$ 49,700</u>	<u>\$ 48,220</u>
Current liabilities	<u>\$ 4,499</u>	<u>\$ 2,972</u>
Total Liabilities	<u>4,499</u>	<u>2,972</u>
Net position		
Investment in capital assets	394	395
Restricted	318	154
Unrestricted	<u>44,489</u>	<u>44,699</u>
Total Net Position	<u>45,201</u>	<u>45,248</u>
Total Liabilities and Net Position	<u>\$ 49,700</u>	<u>\$ 48,220</u>

**Assets**

Total assets are made up primarily of cash and cash equivalents, investments and loans to provider agencies. PLB has continued a planned reduction of the cash balance with a target measurement based on percent of revenue.



**Liabilities**

Total liabilities are made up primarily of payments due for services provided. Increase in liabilities is from accounts payable increase due to timing of payments to agencies.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

**Net Position**

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of FY2020, the PLB's net position decreased by \$48 thousand, which represents a less than 1% change over the previous year.

**Unrestricted Net Position**

Net position is the current balance of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Net Position balances below are listed from the most restrictive to the least restrictive. Funding Commitments for Project Services, which are planned expenditures for FY2021 increased by \$2.1 million or 8.8%. Primary elements of the increase include \$0.9 million for multi-year grants, \$0.5 million for rate increases, \$0.3 million in emergency relief grants, and \$0.4 million in additional service appropriations. Unassigned balance was reduced by \$3.3 million while the total Assigned and Unassigned balances have been reduced by \$2.4 million.

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

**Components of Unrestricted Net Position  
June 30, 2020 and 2019**

(In thousands of dollars)

	FY 2020	FY 2019
Investment in loans	\$ 8,974	\$ 8,992
Committed - Project services	25,681	23,609
Committed - Administration	2,367	2,334
Board-designated:		
Emergency working capital reserve	2,431	2,340
Assigned for specific purposes	2,189	1,323
Unassigned:		
Ongoing services	619	607
Non-recurring projects	2,227	5,494
Total Unrestricted Net Position	<u>\$ 44,488</u>	<u>\$ 44,699</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 \$18 thousand was forgiven. There were no new investments in loans for agencies in FY2020.



**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

**Committed Funds**

**A total of \$28.0 million has been committed for project services and administration.**

**Committed for Project Services**

Funds totaling \$25.7 million have been committed for FY2021 project services. This represents a \$2.1 million increase over FY2020. Primary elements of the increase include \$0.9 million for multi-year grants, \$0.5 million for rate increases, \$0.3 million in emergency relief grants, and \$0.4 million in additional service appropriations.

**Committed for Administration**

\$2.4 million has been committed for FY2021 administrative and special projects that enhance PLB funded services.

**Total Assigned and Unassigned Fund Balance was reduced by \$2.4 million.**

**Board Designated Assigned Funds**

**A total of \$4.6 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, 2020 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 remaining Board Designated Assigned Funds remained relatively steady with the exception of \$1.0 million being assigned for COVID-19 emergency grants. Other primary assigned funds include \$0.2 million for continuation of the IDDHelp initiative, \$0.3 million for transportation services, and \$0.2 million for housing development 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  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

**Unassigned Funds**

**\$2.8 million remains unassigned for one-time needs.**

The unassigned balance decreased by \$3.3 million primarily due to PLB's planned effort to utilize available funds in the community. Primary reduction of this fund was \$2.1 million in increased project services appropriations primarily due to COVID appropriations and \$1.0 million transferred to assigned funds for COVID-19 emergency relief. 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)**

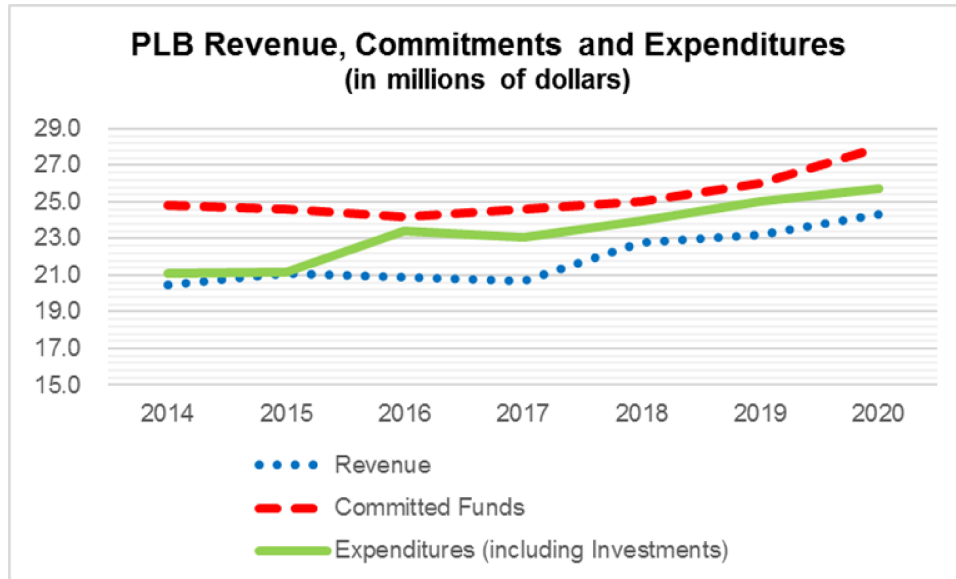
	FY 2020	FY 2019
Operating Revenues	\$ 24,285	\$ 23,246
Operating Expenses	24,362	23,638
Excess of Operating Revenues Over Expenses	(77)	(392)
Non-operating Revenues (Expenses)	30	553
Excess (Deficit) of Total Revenues Over Expenses	(47)	161
Beginning Net Position	45,248	45,087
Ending Net Position	\$ 45,201	\$ 45,248

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 4.5% compared to the prior year. The increase was due to increased real estate and property tax revenue of \$0.9 million and \$0.1 million from interest revenue. Operating expenses increased by \$0.7 million as expenditures on program services increased. Operating expenses exceeded operating revenues (not including fair market value adjustments of investments) resulting in an operating deficit of \$0.1 million.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

The 5 Year history of PLB Revenue, Commitments and Actual Expenditures illustrates that the organization has been “over” appropriating in order to ensure actual expenditures are near to or exceeding annual revenue.



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

The PLB and management considered many factors when setting the FY2021 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. 2020 tax rates are 7.5 cents per \$100 assessed valuation for residential real estate, 8.4 cents per \$100 assessed valuation for commercial real estate, 7.0 cents per \$100 assessed valuation for agricultural real estate, and 9.0 cents per \$100 assessed valuation for personal property.

2019 property tax collections are received in PLB's FY2020 and are used to fund FY2021 project services and administration which begin July 1, 2020.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2020 and 2019**

**Budget Information**

Total revenues are expected to remain relatively stable compared to the last year at \$23.8 million. Property tax revenue is anticipated to remain flat at \$22.3 million and SB3 transportation tax is expected to decrease \$300 thousand due to COVID-19 and anticipated sales tax shortfalls.

Total expenses are expected to remain similar to FY2020. Project services expenses are expected to remain at similar levels experienced in FY2020. In addition, funding of multi-year grants and COVID-19 emergency related expenditures are expected.

The Organization will conduct an annual Board of Directors retreat and review in FY2021. During the retreat the Board will conduct its annual review of PLB's strategic priorities, with the goal of continued funding for needed services, including addressing needs related to the COVID-19 pandemic.

**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, 2020 and 2019**

**Assets**

	2020	2019
<b>Current Assets</b>		
Cash and cash equivalents	\$ 286,921	\$ 252,218
Investments, at fair value	28,375,691	25,431,138
Receivables		
Interest receivable	236,639	221,028
Accounts receivable	205,133	302,765
Prepaid expenses	58,992	67,462
Restricted assets		
Cash and cash equivalents	259,465	344,030
Accounts receivable	129,064	-
<b>Total Current Assets</b>	<b>29,551,905</b>	<b>26,618,641</b>
<b>Noncurrent Assets</b>		
Investments, at fair value	10,775,385	12,209,081
Loans receivable	8,974,103	8,992,103
Security deposits	4,794	4,794
Capital assets, net	393,635	395,281
<b>Total Noncurrent Assets</b>	<b>20,147,917</b>	<b>21,601,259</b>
<b>Total Assets</b>	<b>\$ 49,699,822</b>	<b>\$ 48,219,900</b>

**Liabilities and Net Position**

<b>Current Liabilities</b>		
Accounts payable	\$ 4,215,875	\$ 2,588,873
Accrued liabilities	212,413	192,232
Liabilities payable from restricted assets		
Accounts payable	70,834	190,298
<b>Total Current Liabilities</b>	<b>4,499,122</b>	<b>2,971,403</b>
<b>Net Position</b>		
Investment in capital assets	393,635	395,281
Restricted	317,695	153,732
Unrestricted	44,489,370	44,699,484
<b>Total Net Position</b>	<b>45,200,700</b>	<b>45,248,497</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 49,699,822</b>	<b>\$ 48,219,900</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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Property taxes	\$ 22,263,969	\$ 21,327,480
S.B.3 transportation tax	862,063	866,918
Government contracts	16,099	18,295
Interest income	867,676	762,388
IDDHelp revenue	12,037	54,175
S.B.40 revenue	132,663	132,655
Other	130,524	84,550
Total Operating Revenues	<u>24,285,031</u>	<u>23,246,461</u>
Operating Expenses		
Project services	21,377,619	20,528,107
S.B.3 transportation	700,000	866,701
Forgiveness of loans	18,000	-
Special projects	269,234	366,993
Administration	1,997,576	1,876,660
Total Operating Expenses	<u>24,362,429</u>	<u>23,638,461</u>
Deficit of Operating Revenues Over Expenses	<u>(77,398)</u>	<u>(392,000)</u>
Non-operating Revenues		
Loss on disposal of capital assets	(142)	(1,993)
Unrealized gain on investments	29,743	555,056
Total Non-operating Revenues	<u>29,601</u>	<u>553,063</u>
Excess (Deficit) of Revenues Over Expenses	(47,797)	161,063
Net Position, Beginning of Year	<u>45,248,497</u>	<u>45,087,434</u>
Net Position, End of Year	<u>\$ 45,200,700</u>	<u>\$ 45,248,497</u>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Statements of Cash Flows  
Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	\$ 23,098,625	\$ 22,185,463
Interest received	852,065	802,838
Proceeds from other support	287,298	46,851
Cash paid for projects	(20,650,802)	(21,797,383)
Cash paid to employees	(1,092,694)	(986,553)
Cash paid for other operating activities	<u>(934,405)</u>	<u>(551,698)</u>
Net Cash Provided by (Used in) Operating Activities	<u>1,560,087</u>	<u>(300,482)</u>
Cash Flows From Investing Activities		
Net sales (purchases) of investments	(1,481,114)	634,065
Purchase of capital assets	<u>(128,835)</u>	<u>(265,761)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(1,609,949)</u>	<u>368,304</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(49,862)	67,822
Cash and Cash Equivalents, Beginning of Year	<u>596,248</u>	<u>528,426</u>
Cash and Cash Equivalents, End of Year	<u>\$ 546,386</u>	<u>\$ 596,248</u>
Cash and Cash Equivalents	\$ 286,921	\$ 252,218
Restricted Cash and Cash Equivalents	<u>259,465</u>	<u>344,030</u>
Total Cash and Cash Equivalents	<u>\$ 546,386</u>	<u>\$ 596,248</u>
Reconciliation of Excess (Deficit) of Revenues over Expenses to Net Cash Provided by (Used in) Operating Activities		
Excess (deficit) of revenues over expenses	\$ (47,797)	\$ 161,063
Adjustments to reconcile excess of revenues over expenses to net cash provided by (used in) operating activities		
Depreciation	130,339	71,100
Forgiveness of loans	18,000	-
Loss on disposal of capital assets	142	1,993
Unrealized gain on investments	(29,743)	(555,056)
Change in assets and liabilities		
(Increase) decrease in interest receivable	(15,611)	40,450
(Increase) decrease in accounts receivable	97,632	(253,211)
(Increase) decrease in prepaid expenses	8,470	(29,819)
(Increase) decrease in restricted accounts receivable	(129,064)	1,451
Increase in accounts payable	1,627,002	193,238
Increase in accrued liabilities	20,181	51,874
Decrease in other liabilities	-	(64,945)
Increase (decrease) in liabilities payable from restricted assets	<u>(119,464)</u>	<u>81,380</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 1,560,087</u>	<u>\$ (300,482)</u>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2020 and 2019**

**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 2020 and 2019. 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 \$201,108 and \$302,765 at June 30, 2020 and 2019, respectively.



**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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, 2020 and 2019**

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 does not expect 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, 2020 and 2019**

**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:

	2020		2019	
	Cost	Fair Value	Cost	Fair Value
St. Louis County investment pool	\$38,617,662	\$ 39,151,076	\$ 37,136,548	\$ 37,640,219
Repurchase agreements	321,286	321,286	371,148	371,148
Cash deposits	225,100	225,100	225,100	225,100
<b>Total Cash and Cash Equivalents and Investments</b>	<b><u>\$39,164,048</u></b>	<b><u>\$ 39,697,462</u></b>	<b><u>\$ 37,732,796</u></b>	<b><u>\$ 38,236,467</u></b>

Included in the accompanying statements of net position as:

	2020	2019
Cash and cash equivalents	\$ 286,921	\$ 252,218
Cash and cash equivalents - restricted	259,465	344,030
Investments - current	28,375,691	25,431,138
Investments - noncurrent	10,775,385	12,209,081
<b>Total Cash and Cash Equivalents and Investments</b>	<b><u>\$ 39,697,462</u></b>	<b><u>\$ 38,236,467</u></b>

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 allocated within the leveling tables of the County's financial statements, and this information is not available.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2020 and 2019**

**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 2020 and 2019 are non-interest bearing.

**5. Capital Assets**

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

	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>
	2019			
	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 993,390	\$ 171,898	\$ 63,583	\$1,101,705
Leasehold improvements	<u>106,331</u>	<u>93,863</u>	<u>9,796</u>	<u>190,398</u>
	1,099,721	265,761	73,379	1,292,103
Less accumulated depreciation	<u>897,108</u>	<u>71,100</u>	<u>71,386</u>	<u>896,822</u>
Total Capital Assets, Net	<u>\$ 202,613</u>	<u>\$ 194,661</u>	<u>\$ 1,993</u>	<u>\$ 395,281</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, 2020 and 2019, the Agency's retirement contributions were \$115,088 and \$101,791, respectively. Contributions were based on total Agency payroll of \$1,133,952 and \$1,016,213 and total covered payroll of pension plan participants of \$1,059,933 and \$989,825 for the years ended June 30, 2020 and 2019, 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, 2020 and 2019 was \$158,129 and \$124,445, respectively.

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2020 and 2019**

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

<u>Years Ending June 30,</u>	
2021	\$ 124,622
2022	124,622
2023	124,622
2024	124,622
2025	125,543
Thereafter	<u>557,383</u>
	<u>\$ 1,181,414</u>

**8. S.B.3 Transportation Tax**

During the years ended June 30, 2020 and 2019, 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:

	2020	2019
Balance, beginning of year	\$ <u>153,732</u>	\$ <u>149,403</u>
Revenue:		
S.B. 3 transportation tax	862,063	866,918
Interest	<u>1,900</u>	<u>4,112</u>
	<u>863,963</u>	<u>871,030</u>
Expenses:		
Client transportation	<u>700,000</u>	<u>866,701</u>
Balance, end of year	<u>\$ 317,695</u>	<u>\$ 153,732</u>

Balances at June 30, are comprised of the following:

	2020	2019
Cash and cash equivalents	\$ 259,465	\$ 344,030
Receivable	<u>129,064</u>	<u>-</u>
	388,529	344,030
Less:		
Accounts payable	<u>70,834</u>	<u>190,298</u>
Restricted For Future S.B.3 Transportation Expenditures	<u>\$ 317,695</u>	<u>\$ 153,732</u>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2020 and 2019**

**9. Unrestricted Net Position**

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

	<u>2020</u>	<u>2019</u>
Committed for projects	\$ 25,680,918	\$ 23,609,379
Committed for administration	2,367,439	2,334,317
Investment in loans	8,974,103	8,992,103
Board-designated:		
Emergency working capital reserve	2,431,477	2,339,511
Assigned for specific purposes	2,189,184	1,323,152
Unassigned		
Ongoing services	619,015	606,877
Non-recurring projects	<u>2,227,234</u>	<u>5,494,145</u>
Total Unrestricted Net Position	<u>\$ 44,489,370</u>	<u>\$ 44,699,484</u>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Net Position  
Year Ended June 30, 2020**

	Committed For Projects	Other Committed	Investment In Loans	Investment In Capital Assets	Restricted For S.B. 3	Board-Designated					Total
						Emergency Reserve	Other Assigned	Unassigned	Program Services	Undesignated	
Balance, June 30, 2019	<b>\$23,609,379</b>	<b>\$2,334,317</b>	<b>\$8,992,103</b>	<b>\$395,281</b>	<b>\$153,732</b>	<b>\$2,339,511</b>	<b>\$1,323,152</b>	<b>\$6,101,022</b>	\$ -	\$ -	<b>\$45,248,497</b>
Revenue	-	-	-	-	863,963	-	-	-	-	23,450,811	\$24,314,774
Board Designations	-	-	-	-	-	2,431,477	-	499,525	25,383,429	(28,314,431)	-
New Committed	23,776,761	2,367,439	-	-	-	-	(261,246)	(499,525)	(25,383,429)	-	-
Committed Cancelled	(327,603)	-	-	-	-	-	-	327,603	-	-	-
Project services	(22,077,619)	-	-	-	-	-	-	-	-	-	(\$22,077,619)
S.B.3 transportation exp.	700,000	-	-	-	(700,000)	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Forgiveness of loans	-	-	(18,000)	-	-	-	-	-	-	-	(18,000)
Special projects	-	-	-	-	-	-	-	(269,234)	-	-	(269,234)
Purchase of Equipment	-	-	-	128,835	-	-	-	-	-	(128,835)	-
Administration expense	-	-	-	-	-	-	-	(1,997,718)	-	-	(\$1,997,718)
Depreciation Expense	-	-	-	(130,339)	-	-	-	130,339	-	-	-
Loss on Disposal of Equipment	-	-	-	(142)	-	-	-	142	-	-	-
Transfers	-	(2,334,317)	-	-	-	(2,339,511)	1,127,278	(1,445,905)	-	4,992,455	-
<b>Net changes</b>	<b>2,071,539</b>	<b>33,122</b>	<b>(18,000)</b>	<b>(1,646)</b>	<b>163,963</b>	<b>91,966</b>	<b>866,032</b>	<b>(3,254,773)</b>	<b>-</b>	<b>-</b>	<b>(47,797)</b>
Balance, June 30, 2020	<b>\$25,680,918</b>	<b>\$2,367,439</b>	<b>\$8,974,103</b>	<b>\$393,635</b>	<b>\$317,695</b>	<b>\$2,431,477</b>	<b>\$2,189,184</b>	<b>\$2,846,249</b>	\$ -	\$ -	<b>\$ 45,200,700</b>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
EASTER SEALS MIDWEST	1001	36	2020	Independent Supported Living	\$ 1,760,825	\$ -	\$ 802,705	\$ -	\$ (958,120)	\$ -
EASTER SEALS MIDWEST	1001	37	2020	Independent Supported Living	-	-	958,120	-	958,120	-
EASTER SEALS MIDWEST	1001	36	2021	Independent Supported Living	-	1,595,768	-	-	-	1,595,768
SUNNYHILL, INC.	1086	36	2020	Independent Supported Living	1,624,711	-	1,056,585	-	(568,126)	-
SUNNYHILL, INC.	1086	39	2020	Independent Supported Living	-	-	568,126	-	568,126	-
SUNNYHILL, INC.	1086	36	2021	Independent Supported Living	-	1,631,253	-	-	-	1,631,253
UCP HEARTLAND	1091	36	2020	Independent Supported Living	107,072	-	63,941	-	(43,131)	-
UCP HEARTLAND	1091	40	2020	Independent Supported Living	-	-	43,131	-	43,131	-
UCP HEARTLAND	1091	36	2021	Independent Supported Living	-	109,214	-	-	-	109,214
ST. LOUIS ARC, INC.	1196	36	2020	Independent Supported Living	557,214	66,855	624,068	-	(1)	-
ST. LOUIS ARC, INC.	1196	36	2021	Independent Supported Living	-	636,551	-	-	-	636,551
BRIDGES COMMUNITY SUPPORT SERVICES	1320	36	2020	Independent Supported Living	100,421	-	67,408	-	(33,013)	-
BRIDGES COMMUNITY SUPPORT SERVICES	1320	36	2021	Independent Supported Living	-	102,430	-	-	-	102,430
BRIDGES COMMUNITY SUPPORT SERVICES	1320	37	2020	Independent Supported Living	-	-	33,013	-	33,013	-
UCP HEARTLAND	1420	20	2019	Other Residential Services	444	-	444	-	-	-
ST. LOUIS ARC, INC.	1421	20	2020	Other Residential Services	-	1,250	1,217	33	-	-
BRIDGES COMMUNITY SUPPORT SERVICES	1431	20	2020	Other Residential Services	-	1,862	1,861	1	-	-
ST. LOUIS ARC, INC.	1432	20	2020	Other Residential Services	-	1,450	1,261	189	-	-
SUNNYHILL, INC.	1433	20	2020	Other Residential Services	-	452	357	-	-	95
SUNNYHILL, INC.	1434	20	2020	Other Residential Services	-	1,442	1,350	-	-	92
BRIDGES COMMUNITY SUPPORT SERVICES	1435	20	2020	Other Residential Services	-	328	328	-	-	-
EASTER SEALS MIDWEST	2003	12	2020	Individual & Family Support	434,891	-	197,489	-	(237,402)	-
EASTER SEALS MIDWEST	2003	13	2020	Individual & Family Support	39,386	-	37,686	-	(1,700)	-
EASTER SEALS MIDWEST	2003	15	2020	Individual & Family Support	-	-	239,101	-	239,101	-
EASTER SEALS MIDWEST	2003	12	2021	Individual & Family Support	-	476,441	-	-	-	476,441
FAMILYFORWARD	2004	10	2021	Individual & Family Support	-	70,380	-	-	-	70,380
FAMILYFORWARD	2004	10	2020	Individual & Family Support	69,000	-	16,215	-	(52,785)	-
FAMILYFORWARD	2004	11	2020	Individual & Family Support	-	-	52,785	-	52,785	-
UCP HEARTLAND	2011	10	2020	Individual & Family Support	242,420	-	91,455	-	(150,965)	-
UCP HEARTLAND	2011	11	2020	Individual & Family Support	44,554	-	18,235	-	(26,319)	-
UCP HEARTLAND	2011	13	2020	Individual & Family Support	-	-	177,284	-	177,284	-
UCP HEARTLAND	2011	10	2021	Individual & Family Support	-	247,269	-	-	-	247,269
UCP HEARTLAND	2011	11	2021	Individual & Family Support	-	45,446	-	-	-	45,446
GREAT CIRCLE	2013	10	2020	Individual & Family Support	23,284	-	14,659	-	(8,625)	-
GREAT CIRCLE	2013	11	2020	Individual & Family Support	128,843	-	61,354	-	(67,489)	-
GREAT CIRCLE	2013	15	2020	Individual & Family Support	-	-	76,114	-	76,114	-
GREAT CIRCLE	2013	10	2021	Individual & Family Support	-	23,750	-	-	-	23,750



**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
GREAT CIRCLE	2013	11	2021	Individual & Family Support	-	131,420	-	-	-	131,420
ST. LOUIS ARC, INC.	2021	10	2020	Individual & Family Support	2,930,807	-	2,256,027	-	(674,780)	-
ST. LOUIS ARC, INC.	2021	13	2020	Individual & Family Support	64,733	-	47,146	-	(17,587)	-
ST. LOUIS ARC, INC.	2021	33	2020	Individual & Family Support	294,929	-	214,157	-	(80,772)	-
ST. LOUIS ARC, INC.	2021	34	2020	Individual & Family Support	-	-	773,139	-	773,139	-
ST. LOUIS ARC, INC.	2021	10	2021	Individual & Family Support	-	3,291,356	-	-	-	3,291,356
ST. LOUIS ARC, INC.	2021	13	2021	Individual & Family Support	-	66,028	-	-	-	66,028
ST. LOUIS ARC, INC.	2021	33	2021	Individual & Family Support	-	300,828	-	-	-	300,828
ST. LOUIS ARC, INC.	3004	10	2020	Employment	599,361	-	357,362	-	(241,999)	-
ST. LOUIS ARC, INC.	3004	13	2020	Employment	-	-	241,999	-	241,999	-
ST. LOUIS ARC, INC.	3004	10	2021	Employment	-	611,349	-	-	-	611,349
EASTER SEALS MIDWEST	3008	10	2020	Employment	456,002	-	296,507	-	(159,495)	-
EASTER SEALS MIDWEST	3008	13	2020	Employment	-	-	159,495	-	159,495	-
EASTER SEALS MIDWEST	3008	10	2021	Employment	-	465,123	-	-	-	465,123
PARAQUAD, INC.	3010	10	2020	Employment	50,521	-	32,234	-	(18,287)	-
PARAQUAD, INC.	3010	12	2020	Employment	-	-	18,287	-	18,287	-
PARAQUAD, INC.	3010	10	2021	Employment	-	51,532	-	-	-	51,532
UCP HEARTLAND	3011	10	2021	Employment	-	202,652	-	-	-	202,652
UCP HEARTLAND	3011	10	2020	Employment	198,678	-	121,694	-	(76,984)	-
UCP HEARTLAND	3011	13	2020	Employment	-	-	76,984	-	76,984	-
MERS/MISSOURI GOODWILL	3012	10	2020	Employment	518,815	-	338,035	-	(180,780)	-
MERS.MISSOURI GOODWILL	3012	12	2020	Employment	-	-	180,780	-	180,780	-
MERS/MISSOURI GOODWILL	3012	10	2021	Employment	-	518,815	-	-	-	518,815
CANTERBURY ENTERPRISES, INC.	3053	10	2020	Sheltered Workshop	360,815	-	237,886	-	(122,929)	-
CANTERBURY ENTERPRISES, INC.	3053	13	2020	Sheltered Workshop	-	-	122,929	-	122,929	-
CANTERBURY ENTERPRISES, INC.	3053	10	2021	Sheltered Workshop	-	368,032	-	-	-	368,032
VALLEY INDUSTRIES	3054	10	2020	Sheltered Workshop	598,269	-	414,348	-	(183,921)	-
VALLEY INDUSTRIES	3054	13	2020	Sheltered Workshop	-	-	183,921	-	183,921	-
VALLEY INDUSTRIES	3054	10	2021	Sheltered Workshop	-	610,235	-	-	-	610,235
LAFAYETTE INDUSTRIES NORTH, INC.	3055	10	2020	Sheltered Workshop	483,357	-	298,574	-	(184,783)	-
LAFAYETTE INDUSTRIES NORTH, INC.	3055	13	2020	Sheltered Workshop	-	-	184,783	-	184,783	-
LAFAYETTE INDUSTRIES NORTH, INC.	3055	10	2021	Sheltered Workshop	-	493,025	-	-	-	493,025
LAFAYETTE WORK CENTER	3056	10	2020	Sheltered Workshop	537,677	-	351,814	-	(185,863)	-
LAFAYETTE WORK CENTER	3056	13	2020	Sheltered Workshop	-	-	185,863	-	185,863	-
LAFAYETTE WORK CENTER	3056	10	2021	Sheltered Workshop	-	548,431	-	-	-	548,431
HEARTLAND INDUSTRIES, INC.	3058	10	2020	Sheltered Workshop	461,520	-	300,395	-	(161,125)	-
HEARTLAND INDUSTRIES, INC.	3058	13	2020	Sheltered Workshop	-	-	161,125	-	161,125	-

**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Schedule of Changes in Projects**  
**Year Ended June 30, 2020**

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
HEARTLAND INDUSTRIES, INC.	3058	10	2021	Sheltered Workshop	-	470,751	-	-	-	470,751
THE CENTER FOR SPECIALIZES SERVICES	3072	10	2020	Employment	224,675	-	157,620	-	(67,055)	-
THE CENTER FOR SPECIALIZES SERVICES	3072	13	2020	Employment	-	-	67,055	-	67,055	-
THE CENTER FOR SPECIALIZES SERVICES	3072	10	2021	Employment	-	229,169	-	-	-	229,169
MERCY	3073	10	2020	Employment	88,367	-	88,367	-	-	-
MERCY	3073	10	2021	Employment	-	90,136	-	-	-	90,136
SSM HEALTH CARE	3077	10	2020	Employment	76,248	-	76,248	-	-	-
SSM HEALTH CARE	3077	10	2021	Employment	-	77,775	-	-	-	77,775
ST. LUKE'S HOSPITAL	3082	10	2020	Employment	49,224	-	49,224	-	-	-
ST. LUKE'S HOSPITAL	3082	10	2021	Employment	-	50,209	-	-	-	50,209
CANTERBURY ENTERPRISES	3098	10	2007	Sheltered Workshop	30,692	-	15,891	-	-	14,801
CANTERBURY ENTERPRISES	3098	10	2008	Sheltered Workshop	59,046	-	54,226	-	-	4,820
CANTERBURY ENTERPRISES	3098	10	2009	Sheltered Workshop	60,580	-	-	-	-	60,580
LAFAYETTE INDUSTRIES NORTH, INC.	3099	10	2019	Sheltered Workshop	53,303	-	22,807	-	-	30,496
LAFAYETTE INDUSTRIES NORTH, INC.	3099	10	2020	Sheltered Workshop	-	67,838	11,250	-	-	56,588
LAFAYETTE WORK CENTER	3100	10	2019	Sheltered Workshop	33,819	-	33,819	-	-	-
LAFAYETTE WORK CENTER	3100	10	2020	Sheltered Workshop	-	166,076	48,676	-	-	117,400
VALLEY INDUSTRIES	3102	10	2017	Sheltered Workshop	64,460	-	64,460	-	-	-
VALLEY INDUSTRIES	3102	10	2018	Sheltered Workshop	78,918	-	78,918	-	-	-
VALLEY INDUSTRIES	3102	10	2019	Sheltered Workshop	185,748	-	141,939	-	-	43,809
VALLEY INDUSTRIES	3102	10	2020	Sheltered Workshop	-	171,984	14,633	-	-	157,351
HEARTLAND INDUSTRIES, INC.	3103	10	2019	Sheltered Workshop	103,507	-	2,253	-	-	101,254
HEARTLAND INDUSTRIES, INC.	3103	10	2020	Sheltered Workshop	-	126,564	15,345	-	-	111,219
PARAQUAD, INC.	4003	10	2020	Pre-Employment	66,369	6,637	36,613	-	(36,393)	-
PARAQUAD, INC.	4003	11	2020	Pre-Employment	58,690	6,163	16,179	-	(48,674)	-
PARAQUAD, INC.	4003	12	2020	Pre-Employment	-	-	85,067	-	85,067	-
PARAQUAD, INC.	4003	10	2021	Pre-Employment	-	81,247	-	-	-	81,247
PARAQUAD, INC.	4003	11	2021	Pre-Employment	-	72,446	-	-	-	72,446
PROJECTCU, INC.	4009	10	2021	Employment	-	90,568	-	-	-	90,568
PROJECTCU, INC.	4009	10	2020	Employment	88,788	-	88,788	-	-	-
ST. LOUIS COMMUNITY COLLEGE	4032	10	2020	Employment	160,605	-	151,428	-	(9,177)	-
ST. LOUIS COMMUNITY COLLEGE	4032	11	2020	Employment	-	-	9,177	-	9,177	-
ST. LOUIS COMMUNITY COLLEGE	4032	10	2021	Employment	-	163,818	-	-	-	163,818
OPTIONS FOR JUSTICE	4036	11	2020	Community Support	204,751	-	204,751	-	-	-
OPTIONS FOR JUSTICE	4036	11	2021	Community Support	-	208,849	-	-	-	208,849
OATS, INC.	5001	50	2020	Transportation	683,111	-	428,507	-	(254,604)	-
OATS, INC.	5001	51	2020	Transportation	50,445	-	21,638	-	(28,807)	-

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
OATS, INC.	5001	52	2020	Transportation	5,296	-	11,815	-	6,519	-
OATS, INC.	5001	56	2020	Transportation	14,528	-	6,976	-	(7,552)	-
OATS, INC.	5001	60	2020	Transportation	-	-	284,443	-	284,443	-
OATS, INC.	5001	50	2021	Transportation	-	696,774	-	-	-	696,774
OATS, INC.	5001	51	2021	Transportation	-	51,454	-	-	-	51,454
OATS, INC.	5001	52	2021	Transportation	-	5,402	-	-	-	5,402
OATS, INC.	5001	56	2021	Transportation	-	14,819	-	-	-	14,819
OATS, INC.	5009	50	2020	Transportation	575,470	-	370,122	-	(205,348)	-
OATS, INC.	5009	51	2020	Transportation	124,530	-	77,747	-	(46,783)	-
OATS, INC.	5009	60	2020	Transportation	-	-	252,131	-	252,131	-
OATS, INC.	5009	50	2021	Transportation	-	575,470	-	-	-	575,470
OATS, INC.	5009	51	2021	Transportation	-	124,530	-	-	-	124,530
LIFEBRIDGE PARTNERSHIP	5038	58	2020	Transportation	128,580	-	66,476	-	(62,104)	-
LIFEBRIDGE PARTNERSHIP	5038	59	2020	Transportation	-	-	62,104	-	62,104	-
LIFEBRIDGE PARTNERSHIP	5038	58	2021	Transportation	-	131,152	-	-	-	131,152
OATS, INC.	5047	55	2016	Transportation	1,981	-	-	-	-	1,981
OATS, INC.	5047	55	2017	Transportation	21,224	-	-	-	-	21,224
OATS, INC.	5047	55	2018	Transportation	21,437	-	-	-	-	21,437
OATS, INC.	5047	55	2019	Transportation	21,866	-	-	-	-	21,866
OATS, INC.	5047	55	2020	Transportation	22,522	-	-	-	-	22,522
OATS, INC.	5047	55	2021	Transportation	-	22,973	-	-	-	22,973
PARAQUAD, INC.	5062	50	2020	Transportation	28,696	-	24,707	-	(3,989)	-
PARAQUAD, INC.	5062	52	2020	Transportation	-	-	3,989	-	3,989	-
PARAQUAD, INC.	5062	50	2021	Transportation	-	29,270	-	-	-	29,270
JAMESTOWN NEW HORIZONS	6001	10	2020	Community Support	31,530	-	7,935	-	(23,595)	-
JAMESTOWN NEW HORIZONS	6001	11	2020	Community Support	-	-	23,595	-	23,595	-
JAMESTOWN NEW HORIZONS	6001	10	2021	Community Support	-	32,161	-	-	-	32,161
THE RECREATION COUNCIL	6002	13	2019	Community Support	199,083	-	199,083	-	-	-
THE RECREATION COUNCIL	6002	15	2019	Community Support	34,211	-	34,211	-	-	-
THE RECREATION COUNCIL	6002	13	2020	Community Support	309,237	-	14,040	-	-	295,197
THE RECREATION COUNCIL	6002	15	2020	Community Support	80,713	-	1,281	-	(79,432)	-
THE RECREATION COUNCIL	6002	16	2020	Community Support	-	-	30,016	-	79,432	49,416
TREE HOUSE OF GREATER ST. LOUIS	6008	10	2020	Community Support	43,669	-	23,590	-	(20,079)	-
TREE HOUSE OF GREATER ST. LOUIS	6008	11	2020	Community Support	-	-	20,079	-	20,079	-
TREE HOUSE OF GREATER ST. LOUIS	6008	10	2021	Community Support	-	44,543	-	-	-	44,543
JEWISH COMMUNITY CENTER	6013	10	2019	Community Support	68,614	-	82,622	5,992	20,000	-
JEWISH COMMUNITY CENTER	6013	12	2019	Community Support	42,935	-	11,410	11,525	(20,000)	-

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
JEWISH COMMUNITY CENTER	6013	10	2020	Community Support	141,681	-	-	-	(141,681)	-
JEWISH COMMUNITY CENTER	6013	12	2020	Community Support	32,111	-	-	-	(32,111)	-
JEWISH COMMUNITY CENTER	6013	13	2020	Community Support	-	-	173,792	-	173,792	-
JEWISH COMMUNITY CENTER	6013	10	2021	Community Support	-	144,515	-	-	-	144,515
JEWISH COMMUNITY CENTER	6013	12	2021	Community Support	-	32,754	-	-	-	32,754
GATEWAY REGION YMCA	6019	10	2019	Community Support	68,284	-	32,915	35,369	-	-
GATEWAY REGION YMCA	6019	10	2020	Community Support	101,906	-	-	-	(101,906)	-
GATEWAY REGION YMCA	6019	11	2020	Community Support	-	-	101,906	-	101,906	-
GATEWAY REGION YMCA	6019	10	2021	Community Support	-	88,353	-	-	-	88,353
GATEWAY REGION YMCA	6048	10	2020	Community Support	73,962	-	50,027	-	(23,935)	-
GATEWAY REGION YMCA	6048	15	2020	Community Support	-	-	23,935	-	23,935	-
GATEWAY REGION YMCA	6048	10	2021	Community Support	-	75,442	-	-	-	75,442
ST. LOUIS ARC, INC.	6053	10	2019	Community Support	41,341	-	41,340	1	-	-
ST. LOUIS ARC, INC.	6053	11	2019	Community Support	30,658	-	30,658	-	-	-
ST. LOUIS ARC, INC.	6053	12	2019	Community Support	5,703	-	5,703	-	-	-
ST. LOUIS ARC, INC.	6053	10	2020	Community Support	81,667	-	-	-	(81,667)	-
ST. LOUIS ARC, INC.	6053	11	2020	Community Support	65,334	-	-	-	(65,334)	-
ST. LOUIS ARC, INC.	6053	12	2020	Community Support	11,603	-	-	-	(11,603)	-
ST. LOUIS ARC, INC.	6053	13	2020	Community Support	-	-	158,604	-	158,604	-
ST. LOUIS ARC, INC.	6053	10	2021	Community Support	-	161,778	-	-	-	161,778
THE RECREATION COUNCIL	6054	10	2020	Community Support	281,475	-	263,176	-	-	18,299
THE RECREATION COUNCIL	6054	12	2020	Community Support	91,664	-	60,493	-	(10,000)	21,171
THE RECREATION COUNCIL	6054	13	2020	Community Support	93,024	-	70,133	-	-	22,891
THE RECREATION COUNCIL	6054	14	2020	Community Support	40,467	-	36,829	-	10,000	13,638
THE RECREATION COUNCIL	6054	10	2021	Community Support	-	287,107	-	-	-	287,107
THE RECREATION COUNCIL	6054	12	2021	Community Support	-	33,498	-	-	-	33,498
THE RECREATION COUNCIL	6054	13	2021	Community Support	-	94,885	-	-	-	94,885
THE RECREATION COUNCIL	6054	14	2021	Community Support	-	41,277	-	-	-	41,277
THE RECREATION COUNCIL	6054	15	2021	Community Support	-	5,000	-	-	-	5,000
THE RECREATION COUNCIL	6054	16	2021	Community Support	-	282,702	-	-	-	282,702
THE RECREATION COUNCIL	6054	17	2021	Community Support	-	60,000	-	-	-	60,000
THE RECREATION COUNCIL	6054	18	2021	Community Support	-	27,720	-	-	-	27,720
THE RECREATION COUNCIL	6054	19	2021	Community Support	-	82,328	-	-	-	82,328
UCP HEARTLAND	6058	10	2021	Community Support	-	5,677	-	-	-	5,677
UCP HEARTLAND	6058	10	2019	Community Support	5,402	-	5,205	197	-	-
UCP HEARTLAND	6058	11	2019	Community Support	21,878	-	19,768	2,110	-	-
UCP HEARTLAND	6058	10	2020	Community Support	5,564	-	-	-	-	5,564

**Productive Living Board for St. Louis County**  
**Citizens with Developmental Disabilities**  
**Schedule of Changes in Projects**  
**Year Ended June 30, 2020**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
UCP HEARTLAND	6058	11	2020	Community Support	25,792	-	13,037	-	-	12,755
UCP HEARTLAND	6058	11	2021	Community Support	-	26,308	-	-	-	26,308
ST. LOUIS ARC, INC.	6060	10	2020	Community Support	313,783	-	217,549	-	(96,234)	-
ST. LOUIS ARC, INC.	6060	11	2020	Community Support	-	-	96,235	-	96,235	-
ST. LOUIS ARC, INC.	6060	10	2021	Community Support	-	320,059	-	-	-	320,059
GATEWAY REGION YMCA	6061	11	2020	Community Support	80,167	-	37,070	-	(43,097)	-
GATEWAY REGION YMCA	6061	12	2020	Community Support	-	-	43,097	-	43,097	-
GATEWAY REGION YMCA	6061	11	2021	Community Support	-	69,529	-	-	-	69,529
JEWISH COMMUNITY CENTER	6063	10	2020	Community Support	51,712	-	40,691	-	(11,021)	-
JEWISH COMMUNITY CENTER	6063	11	2020	Community Support	71,048	-	54,764	-	(16,284)	-
JEWISH COMMUNITY CENTER	6063	12	2020	Community Support	-	-	27,305	-	27,305	-
JEWISH COMMUNITY CENTER	6063	10	2021	Community Support	-	52,747	-	-	-	52,747
JEWISH COMMUNITY CENTER	6063	11	2021	Community Support	-	72,469	-	-	-	72,469
UCP HEARTLAND	6064	10	2019	Community Support	29,994	-	29,842	152	-	-
UCP HEARTLAND	6064	11	2019	Community Support	-	-	-	-	-	-
UCP HEARTLAND	6064	10	2020	Community Support	68,150	-	-	-	(68,150)	-
UCP HEARTLAND	6064	11	2020	Community Support	10,352	-	10,350	-	(2)	-
UCP HEARTLAND	6064	12	2020	Community Support	-	-	68,152	-	68,152	-
UCP HEARTLAND	6064	10	2021	Community Support	-	69,513	-	-	-	69,513
UCP HEARTLAND	6064	11	2021	Community Support	-	10,560	-	-	-	10,560
YWCA METRO ST. LOUIS	6066	40	2020	Community Support	112,728	-	112,728	-	-	-
YWCA METRO ST. LOUIS	6066	40	2021	Community Support	-	114,984	-	-	-	114,984
THE CENTER FOR SPECIALIZES SERVICES	6067	10	2020	Community Support	323,505	-	179,209	-	(144,296)	-
THE CENTER FOR SPECIALIZES SERVICES	6067	12	2020	Community Support	-	-	144,296	-	144,296	-
THE CENTER FOR SPECIALIZES SERVICES	6067	10	2021	Community Support	-	330,005	-	-	-	330,005
FAMILY ADVOCACY & COMMUNITY TRAINING	6068	10	2020	Community Support	86,598	-	86,598	-	-	-
FAMILY ADVOCACY & COMMUNITY TRAINING	6068	11	2020	Community Support	-	85,250	85,250	-	-	-
FAMILY ADVOCACY & COMMUNITY TRAINING	6068	10	2021	Community Support	-	173,583	-	-	-	173,583
EASTERSEALS MIDWEST	7003	10	2020	Pre-Employment	395,044	-	292,256	-	(102,788)	-
EASTERSEALS MIDWEST	7003	11	2020	Pre-Employment	204,617	-	39,096	-	(165,521)	-
EASTERSEALS MIDWEST	7003	14	2020	Pre-Employment	-	-	268,309	-	268,309	-
EASTERSEALS MIDWEST	7003	10	2021	Pre-Employment	-	397,667	-	-	-	397,667
EASTERSEALS MIDWEST	7003	11	2021	Pre-Employment	-	208,710	-	-	-	208,710
THE OASIS INSTITUTE	7008	10	2021	Pre-Employment	-	69,887	-	-	-	69,887
THE OASIS INSTITUTE	7008	10	2020	Pre-Employment	35,907	2,728	38,635	-	-	-
ASSOCIATION ON AGING	7010	10	2020	Pre-Employment	15,123	-	10,218	-	(4,905)	-
ASSOCIATION ON AGING'	7010	11	2020	Pre-Employment	-	-	4,905	-	4,905	-

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
ASSOCIATION ON AGING	7010	10	2021	Pre-Employment	-	15,426	-	-	-	15,426
ASSOCIATION ON AGING	7011	10	2020	Pre-Employment	17,049	-	13,144	-	(3,905)	-
ASSOCIATION ON AGING	7011	11	2020	Pre-Employment	68,719	-	42,920	-	(25,799)	-
ASSOCIATION ON AGING	7011	12	2020	Pre-Employment	-	-	29,704	-	29,704	-
ASSOCIATION ON AGING	7011	10	2021	Pre-Employment	-	17,390	-	-	-	17,390
ASSOCIATION ON AGING	7011	11	2021	Pre-Employment	-	70,094	-	-	-	70,094
PARAQUAD, INC.	7012	10	2020	Pre-Employment	9,079	-	9,079	-	-	-
PARAQUAD, INC.	7012	10	2021	Pre-Employment	-	9,262	-	-	-	9,262
THE CENTER FOR SPECIALIZES SERVICES	7014	10	2020	Pre-Employment	59,987	-	19,637	-	(40,350)	-
THE CENTER FOR SPECIALIZES SERVICES	7014	11	2020	Pre-Employment	-	-	40,350	-	40,350	-
THE CENTER FOR SPECIALIZES SERVICES	7014	10	2021	Pre-Employment	-	61,187	-	-	-	61,187
PARAQUAD, INC.	7017	10	2020	Pre-Employment	44,936	-	17,147	-	(27,789)	-
PARAQUAD, INC.	7017	11	2020	Pre-Employment	-	-	27,789	-	27,789	-
PARAQUAD, INC.	7017	10	2021	Pre-Employment	-	45,835	-	-	-	45,835
PATHWAYS TO INDEPENDENCE	7018	10	2020	Pre-Employment	92,232	-	72,688	-	(19,544)	-
PATHWAYS TO INDEPENDENCE	7018	11	2020	Pre-Employment	7,161	-	4,583	-	(2,578)	-
PATHWAYS TO INDEPENDENCE	7018	12	2020	Pre-Employment	5,304	-	5,304	-	-	-
PATHWAYS TO INDEPENDENCE	7018	14	2020	Pre-Employment	-	-	22,122	-	22,122	-
PATHWAYS TO INDEPENDENCE	7018	11	2021	Pre-Employment	-	7,305	-	-	-	7,305
PATHWAYS TO INDEPENDENCE	7018	13	2021	Pre-Employment	-	99,487	-	-	-	99,487
ST. LOUIS ARC, INC.	7019	10	2020	Pre-Employment	260,864	-	129,163	-	(131,701)	-
ST. LOUIS ARC, INC.	7019	11	2020	Pre-Employment	-	-	131,701	-	131,701	-
ST. LOUIS ARC, INC.	7019	10	2021	Pre-Employment	-	266,082	-	-	-	266,082
LIFEBRIDGE PARTNERSHIP	7020	10	2020	Community Support	197,900	-	133,256	-	(64,644)	-
LIFEBRIDGE PARTNERSHIP	7020	12	2020	Community Support	-	-	64,644	-	64,644	-
LIFEBRIDGE PARTNERSHIP	7020	10	2021	Community Support	-	201,858	-	-	-	201,858
THE CENTER FOR SPECIALIZES SERVICES	7022	10	2020	Pre-Employment	272,343	-	92,759	-	(179,584)	-
THE CENTER FOR SPECIALIZES SERVICES	7022	11	2020	Pre-Employment	-	-	179,584	-	179,584	-
THE CENTER FOR SPECIALIZES SERVICES	7022	10	2021	Pre-Employment	-	277,790	-	-	-	277,790
MERCY	7024	10	2020	Pre-Employment	226,717	-	226,717	-	-	-
MERCY	7024	10	2021	Pre-Employment	-	231,252	-	-	-	231,252
MERS/MISSOURI GOODWILL, INC.	7025	10	2019	Pre-Employment	7,405	-	7,405	-	-	-
MERS/MISSOURI GOODWILL, INC.	7025	11	2019	Pre-Employment	449,102	-	384,219	64,883	-	-
MERS/MISSOURI GOODWILL, INC.	7025	10	2020	Pre-Employment	62,678	-	39,972	-	-	22,706
MERS/MISSOURI GOODWILL, INC.	7025	11	2020	Pre-Employment	787,432	-	50,613	-	-	736,819
MERS/MISSOURI GOODWILL, INC.	7025	10	2021	Pre-Employment	-	63,934	-	-	-	63,934
MERS/MISSOURI GOODWILL, INC.	7025	11	2021	Pre-Employment	-	803,183	-	-	-	803,183

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
THE CENTER FOR SPECIALIZES SERVICES	7029	10	2020	Pre-Employment	99,733	-	47,577	-	(52,156)	-
THE CENTER FOR SPECIALIZES SERVICES	7029	11	2020	Pre-Employment	-	-	52,156	-	52,156	-
THE CENTER FOR SPECIALIZES SERVICES	7029	10	2021	Pre-Employment	-	101,728	-	-	-	101,728
THE CENTER FOR SPECIALIZES SERVICES	8014	10	2020	Community Support	90,489	-	90,489	-	-	-
THE CENTER FOR SPECIALIZES SERVICES	8014	11	2020	Community Support	133,522	-	78,153	55,369	-	-
THE CENTER FOR SPECIALIZES SERVICES	8014	10	2021	Community Support	-	92,300	-	-	-	92,300
THE CENTER FOR SPECIALIZES SERVICES	8014	11	2021	Community Support	-	136,193	-	-	-	136,193
EASTERSEALS MIDWEST	8016	10	2020	Community Support	237,769	-	136,713	-	(101,056)	-
EASTERSEALS MIDWEST	8016	11	2020	Community Support	13,215	-	18,604	-	5,389	-
EASTERSEALS MIDWEST	8016	13	2020	Community Support	-	-	95,667	-	95,667	-
EASTERSEALS MIDWEST	8016	10	2021	Community Support	-	237,769	-	-	-	237,769
EASTERSEALS MIDWEST	8016	11	2021	Community Support	-	13,215	-	-	-	13,215
EPWORTH CHILDREN & FAMILY SERVICES	8026	10	2020	Community Support	80,179	-	49,283	-	(30,896)	-
EPWORTH CHILDREN & FAMILY SERVICES	8026	11	2020	Community Support	-	-	30,896	-	30,896	-
EPWORTH CHILDREN & FAMILY SERVICES	8026	10	2021	Community Support	-	81,783	-	-	-	81,783
DELTA GAMMA CENTER	8029	10	2020	Community Support	27,641	-	27,641	-	-	-
DELTA GAMMA CENTER	8029	10	2021	Community Support	-	28,195	-	-	-	28,195
THE CENTER FOR SPECIALIZES SERVICES	8042	10	2020	Community Support	58,442	-	58,422	20	-	-
THE CENTER FOR SPECIALIZES SERVICES	8042	11	2020	Community Support	6,491	-	4,114	-	(2,377)	-
THE CENTER FOR SPECIALIZES SERVICES	8042	12	2020	Community Support	-	-	2,377	-	2,377	-
THE CENTER FOR SPECIALIZES SERVICES	8042	10	2021	Community Support	-	59,611	-	-	-	59,611
THE CENTER FOR SPECIALIZES SERVICES	8042	11	2021	Community Support	-	6,620	-	-	-	6,620
EASTERSEALS MIDWEST	9167	10	2020	Multi-Year Grant	-	50,000	46,788	3,212	-	-
EASTERSEALS MIDWEST	9167	10	2021	Multi-Year Grant	-	125,000	-	-	-	125,000
EASTERSEALS MIDWEST	9168	10	2020	Multi-Year Grant	-	50,524	26,020	24,504	-	-
EASTERSEALS MIDWEST	9168	10	2021	Multi-Year Grant	-	121,193	-	-	-	121,193
MERCY	9170	10	2020	Multi-Year Grant	-	8,600	3,020	5,580	-	-
MERCY	9170	10	2021	Multi-Year Grant	-	63,485	-	-	-	63,485
PATHWAYS TO INDEPENDENCE	9171	10	2020	Multi-Year Grant	-	20,000	20,000	-	-	-
PATHWAYS TO INDEPENDENCE	9171	10	2021	Multi-Year Grant	-	30,000	-	-	-	30,000
ST. LOUIS ARC, INC.	9172	10	2020	Multi-Year Grant	-	65,313	32,664	32,649	-	-
ST. LOUIS ARC, INC.	9172	10	2021	Multi-Year Grant	-	215,522	-	-	-	215,522
SUNNYHILL, INC.	9173	10	2020	Multi-Year Grant	-	53,162	47,502	5,660	-	-
SUNNYHILL, INC.	9173	10	2021	Multi-Year Grant	-	109,215	-	-	-	109,215
UCP HEARTLAND	9174	10	2020	Multi-Year Grant	-	25,000	13,492	11,508	-	-
UCP HEARTLAND	9174	10	2021	Multi-Year Grant	-	61,508	-	-	-	61,508
LAFAYETTE WORK CENTER	9176	10	2020	Multi-Year Grant	-	72,462	3,815	68,647	-	-

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Changes in Projects  
Year Ended June 30, 2020**

Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance						
LAFAYETTE WORK CENTER	9176	10	2021	Multi-Year Grant	-	271,497	-	-	-	271,497						
PARAQUAD, INC.	9216	10	2020	Multi-Year Grant	-	100,000	100,000	-	-	-						
DEPARTMENT OF MENTAL HEALTH	9900	10	2017	Partnership for Hope	52,658	-	-	-	-	52,658						
DEPARTMENT OF MENTAL HEALTH	9900	10	2019	Partnership for Hope	136,070	-	5,705	-	-	130,365						
DEPARTMENT OF MENTAL HEALTH	9900	10	2020	Partnership for Hope	200,000	-	12,918	-	(11,245)	175,837						
DEPARTMENT OF MENTAL HEALTH	9900	11	2020	Partnership for Hope	-	-	-	-	11,245	11,245						
DEPARTMENT OF MENTAL HEALTH	9900	10	2021	Partnership for Hope	-	200,000	-	-	-	200,000						
					<u>\$</u>	<u>23,609,379</u>	<u>\$</u>	<u>24,476,761</u>	<u>\$</u>	<u>22,077,619</u>	<u>\$</u>	<u>327,603</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>25,680,918</u>



**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Schedule of Project Loan Activity  
Year Ended June 30, 2020**

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	70,912	-	-	70,912
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	1362/10 Down Payment Assistance	18,000	-	(18,000)	-
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>\$ 8,992,103</u>	<u>\$ -</u>	<u>\$ (18,000)</u>	<u>\$ 8,974,103</u>