

**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, 2017 AND 2016**

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## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of the Productive Living Board for St. Louis County Citizens with Developmental Disabilities (the "Agency"), a component unit of St. Louis County, Missouri, which comprise the statements of net position as of June 30, 2017 and 2016, 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, 2017 and 2016, 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 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.



September 11, 2017

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2017 and 2016**

### **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, 2017. 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 operating revenues decreased by 1% to \$20.7 million from prior year. The decrease was due to reduced transportation tax revenue. Real estate and property tax revenue increased by 2.7%.
- Expenditures for project services for individuals increased by \$2.4 million to \$21.4 million (see last bullet of this summary for details).
- Total operating and project expenses exceeded revenue resulting in a decrease to PLB's total net position of \$2.6 million.
- 1,985 St. Louis County residents received Employment Services.
- 2,998 St. Louis County residents received Community Support Services.
- In addition to ongoing services, during FY'17:
  - \$1.8 million was expended for agency capacity building grants as part of PLB's planned reduction in unassigned funds.
  - A \$0.7 million dollar shortfall in transportation tax revenue was funded with available one-time unassigned funds thus insuring no reduction in services for individuals.

### **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 FY'18.

**Productive Living Board for St. Louis County  
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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 - 21 include additional information that is essential to a full understanding of the financial statements.

**Additional Supplementary Information**

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

**Financial Analysis**

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

**Condensed Statements of Net Position  
June 30, 2017 and 2016**

(In thousands of dollars)

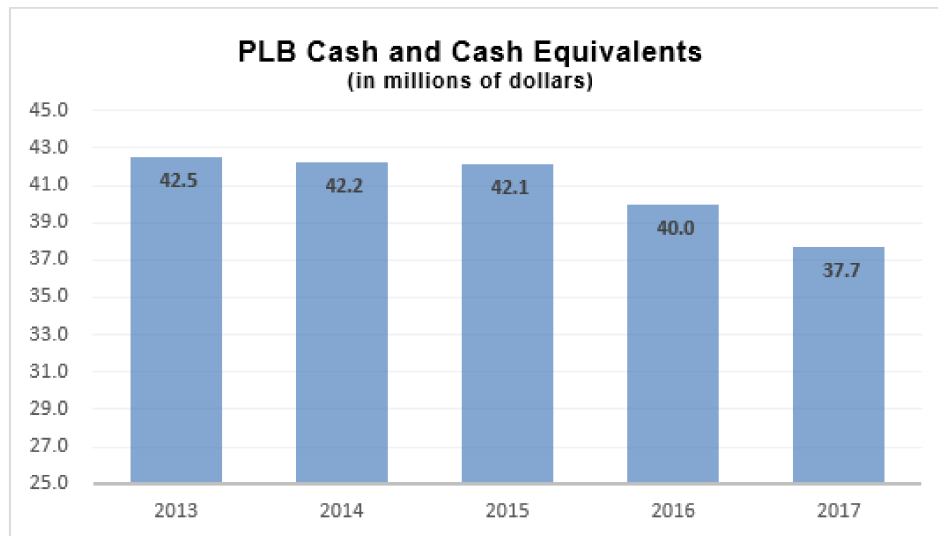
	FY 2017	FY 2016
Current assets	\$ 24,402	\$ 24,894
Noncurrent assets	22,677	24,818
Total Assets	\$ 47,079	\$ 49,712
Current liabilities	\$ 2,950	\$ 3,010
Total Liabilities	2,950	3,010
Net Position		
Investment in capital assets	251	270
Restricted	68	81
Unrestricted	43,810	46,351
Total Net Position	44,129	46,702
Total Liabilities and Net Position	\$ 47,079	\$ 49,712

**Assets**

Total assets are made up primarily of cash and cash equivalents, investments and loans to provider agencies.

**Productive Living Board for St. Louis County  
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Management's Discussion and Analysis (Unaudited)  
Years Ended June 30, 2017 and 2016**

5 year history Cash and Cash Equivalents, and Investments illustrates a reduction of \$2.3 million in FY'17.



**Liabilities**

Total liabilities are made up primarily of payments due for services provided.

**Net Position**

Total net position may, over time, serve as a useful indicator of the organization's financial position. At the end of fiscal year 2017, the PLB's net position was reduced by \$2.6 million, which represents a 5% reduction from the previous year.

**Unrestricted Net Position**

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

**Productive Living Board for St. Louis County  
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**Components of Unrestricted Net Position  
June 30, 2017 and 2016**

(In thousands of dollars)

	FY 2017	FY 2016
Investment in loans	\$ 8,807	\$ 8,960
Committed - Project services	22,887	22,462
Committed - Administration	2,058	2,073
Assigned:		
Working capital reserve	2,053	2,096
Assigned for specific purposes	959	1,504
Unassigned:		
Ongoing services	578	607
Non-recurring projects	6,468	8,649
Total Unrestricted Net Position	\$ 43,810	\$ 46,351

**Unrestricted Net Position Components**

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. While most components remained similar to prior year, the Unassigned balanced was reduced significantly from \$9.3 million to \$7.0 million which is a reduction of 24%. Total Assigned and Unassigned balances were reduced by \$2.3 million. This was primarily driven by a planned one-time capacity building grant for all PLB funded agencies.

**Investments in Loans**

\$8.8 million has been invested in loans to several of the provider agencies for sheltered workshop facilities and residential housing. This component of Net Position remained similar to prior years.

**Committed Funds**

**A total of \$24.9 million has been committed for project services and administration.**

**Committed for Project Services**

Funds totaling \$22.9 million have been committed for FY'18 project services.



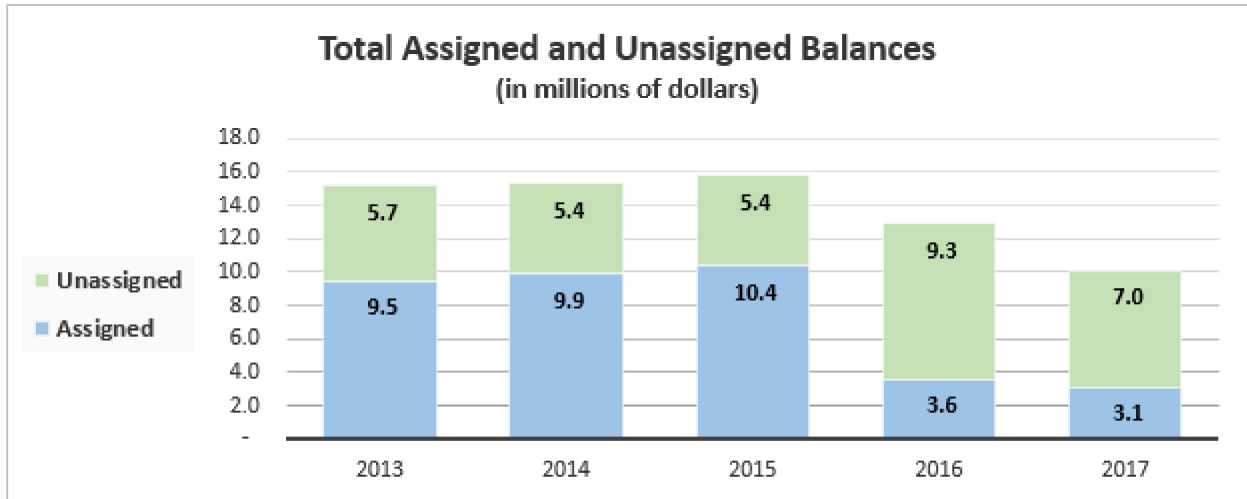
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**Committed for Administration**

\$2.1 million has been committed for FY'18 administrative and special projects that enhance PLB funded services.

The PLB has committed \$4.2 million more for FY'18 projects and administration than FY'17 revenue collected in order to maximize the provision of services. If FY'18 expenditures exceed FY'17 revenue collected the unassigned fund balance will be reduced by the amount of the deficit.

**Total Assigned and Unassigned Fund Balance was reduced by \$2.3 million in FY'17.**



**Board Designated Assigned Funds**

**A total of \$3.1 million has been assigned for future one-time needs.**

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

**Emergency Reserve**

The largest component of assigned funds is the Emergency Reserve Fund. The PLB has established a policy to designate 10 percent of the current year's revenue, \$2.1 million as of June 30, 2017 as an emergency reserve. The funds are available to assist with continuation of services or other needs in the event of an emergency.

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**Additional Assigned Funds**

Overall, the remaining Board Designated Assigned Funds decreased by \$0.5 million to \$1.0 million. These funds have been designated by the Board for specific purposes. Key components of the assigned amount include \$0.4 million for transportation services, \$0.3 million for sheltered workshop capital needs, and \$0.1 million for PLB's information governance needs.

**Unassigned Funds**

**\$7.0 million remains unassigned for one-time needs.**

The unassigned balance decreased to \$7.0 million primarily due to PLB's planned effort to utilize available funds in the community. Each year the Board reviews the unassigned balance to determine the level of funds that can be sustained for ongoing services for unmet needs. In the Organization's formal strategic plan, the Board formalized a strategy to reduce the Organization's year ending cash balance to a goal of 120% of annual revenue. Thus, it is anticipated that the PLB will significantly 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 (excess or deficit) to the PLB's financial position (net position).

**Condensed Statements of Revenues,  
Expenses, and Changes in Net Position  
(In thousands of dollars)**

	FY 2017	FY 2016
Operating Revenues	\$ 20,723	\$ 20,906
Operating Expenses	<u>23,104</u>	<u>20,677</u>
Excess of Operating Revenues Over Expenses	(2,381)	229
Non-operating Revenues (Expenses)	<u>(192)</u>	<u>48</u>
Excess (Deficit) of Total Revenues Over Expenses	(2,573)	277
Beginning Net Position	<u>46,702</u>	<u>46,425</u>
Ending Net Position	<u>\$ 44,129</u>	<u>\$ 46,702</u>

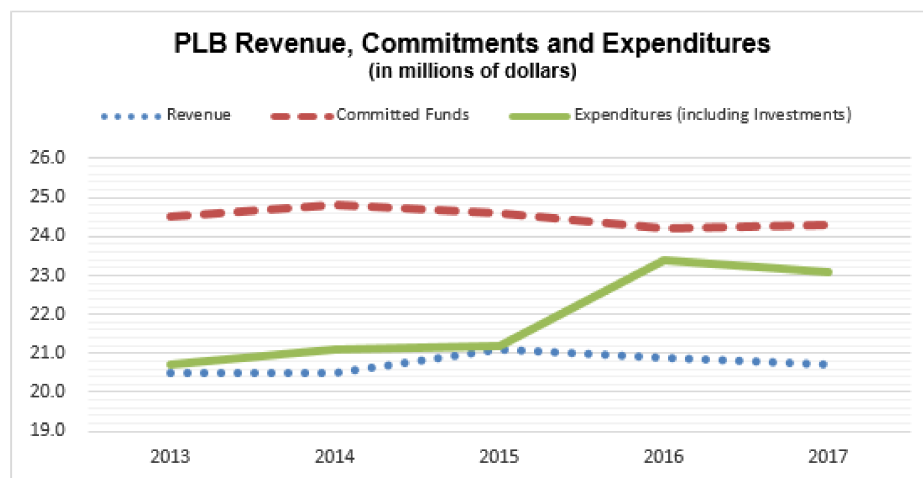
**Productive Living Board for St. Louis County  
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Years Ended June 30, 2017 and 2016**

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 for the year decreased by 1% compared to the prior year at \$20.7 million. A \$0.7 million shortfall in SB-3 transportation tax revenue was partially offset by increased real estate and property taxes of \$0.4 million. Operating expenses increased by \$2.4 million primarily due to the \$1.8 million one-time capacity building grants awarded by PLB. Operating expenses exceeded revenue in FY'17 resulting in a deficit of \$2.6 million.

Non-operating revenues represent unrealized loss on investments.

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 Fiscal Year 2018 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. 2016 tax rates were 8.8 cents per \$100 assessed valuation for residential real estate, 9.0 cents per \$100 assessed valuation for commercial real estate, 7.9 cents per \$100 assessed valuation for agricultural real estate, and 9.0 cents per \$100 assessed valuation for personal property.

2016 property tax collections received in PLB's 2017 fiscal year are used to fund fiscal year 2018 project services and administration which begin July 1, 2017. Due to filing requirements by the state, 2017 tax rates will not be available until October 2017.

**Productive Living Board for St. Louis County  
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**Budget Information**

Total revenues are expected to increase in FY'18 to \$21.5 million. The SB-3 transportation tax is expected to return to historic levels with an increase of \$0.5 million while real estate and property tax revenue are anticipated to increase by \$0.3 million.

Total expenses are expected to remain at similar levels as prior year. Ongoing project expenses are expected to remain at prior years levels based on appropriations, additional residential housing and anticipated agency capital expenditures.

PLB's Strategic Plan indicates a priority to reduce cash balances in a material manner in upcoming years along with an annual Board review. The current plan calls for a goal to reduce the year ending cash balance to 120% of annual revenues. The Organization will conduct an annual Board of Directors review and planning for year-end cash balance and financial position in FY'18.

**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  
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, 2017 and 2016**

**Assets**

	2017	2016
<b>Current Assets</b>		
Cash and cash equivalents	\$ 222,793	\$ 265,994
Investments, at fair value	23,894,175	23,679,183
Receivables		
Loans receivable	-	342,515
Interest receivable	120,546	126,260
Accounts receivable	53,833	20,402
Prepaid expenses	42,662	43,821
Restricted assets		
Cash and cash equivalents	68,123	415,779
<b>Total Current Assets</b>	<b>24,402,132</b>	<b>24,893,954</b>
<b>Noncurrent Assets</b>		
Investments, at fair value	13,613,881	15,925,255
Loans receivable	8,807,333	8,617,708
Security deposits	4,794	4,794
Capital assets, net	251,314	270,365
<b>Total Noncurrent Assets</b>	<b>22,677,322</b>	<b>24,818,122</b>
<b>Total Assets</b>	<b>\$ 47,079,454</b>	<b>\$ 49,712,076</b>

**Liabilities and Net Position**

<b>Current Liabilities</b>		
Accounts payable	\$ 2,745,631	\$ 2,773,096
Accrued liabilities	85,217	105,169
Other liabilities	119,192	131,261
<b>Total Current Liabilities</b>	<b>2,950,040</b>	<b>3,009,526</b>
<b>Net Position</b>		
Investment in capital assets	251,314	270,365
Restricted	68,123	81,053
Unrestricted	43,809,977	46,351,132
<b>Total Net Position</b>	<b>44,129,414</b>	<b>46,702,550</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 47,079,454</b>	<b>\$ 49,712,076</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Operating Revenues		
Property taxes	\$ 20,065,648	\$ 19,531,219
S.B.3 transportation tax	162,088	852,148
Government contracts	24,388	18,287
Interest income	469,519	457,679
Other	<u>1,297</u>	<u>46,951</u>
Total Operating Revenues	<u>20,722,940</u>	<u>20,906,284</u>
Operating Expenses		
Project services	21,084,693	17,889,602
S.B.3 transportation	175,219	852,148
Special projects	129,645	227,236
Administration	<u>1,714,186</u>	<u>1,707,562</u>
Total Operating Expenses	<u>23,103,743</u>	<u>20,676,548</u>
Excess (Deficit) of Operating Revenues Over Expenses	<u>(2,380,803)</u>	<u>229,736</u>
Non-operating Revenues (Expenses)		
Loss on disposal of capital assets	(523)	(1,894)
Unrealized gain (loss) on investments	<u>(191,810)</u>	<u>49,734</u>
Total Non-operating Revenues (Expenses)	<u>(192,333)</u>	<u>47,840</u>
Excess (Deficit) of Revenues Over Expenses	(2,573,136)	277,576
Net Position, Beginning of Year	<u>46,702,550</u>	<u>46,424,974</u>
Net Position, End of Year	<u>\$ 44,129,414</u>	<u>\$ 46,702,550</u>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Statements of Cash Flows  
Years Ended June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Cash Flows From Operating Activities		
Cash received from property and S.B.3 taxes	\$ 20,194,305	\$ 20,459,117
Interest received	475,233	472,536
Proceeds from other support	25,685	65,239
Cash received from loan repayments	309,910	-
Cash paid for loans	(157,020)	(2,704,099)
Cash paid for projects	(21,423,340)	(18,431,767)
Cash paid to employees	(1,001,661)	(1,092,647)
Cash paid for other operating activities	<u>(675,574)</u>	<u>(549,369)</u>
Net Cash Used in Operating Activities	<u>(2,252,462)</u>	<u>(1,780,990)</u>
Cash Flows From Investing Activities		
Net sales (purchases) of investments	1,904,572	2,253,203
Purchase of capital assets	<u>(42,967)</u>	<u>(249,611)</u>
Net Cash Provided by Investing Activities	<u>1,861,605</u>	<u>2,003,592</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(390,857)	222,602
Cash and Cash Equivalents, Beginning of Year	<u>681,773</u>	<u>459,171</u>
Cash and Cash Equivalents, End of Year	<u>\$ 290,916</u>	<u>\$ 681,773</u>
Cash and Cash Equivalents	\$ 222,793	\$ 265,994
Restricted Cash and Cash Equivalents	<u>68,123</u>	<u>415,779</u>
Total Cash and Cash Equivalents	<u>\$ 290,916</u>	<u>\$ 681,773</u>
Reconciliation of Excess (Deficit) of Revenues over Expenses to Net Cash Used in Operating Activities		
Excess (Deficit) of revenues over expenses	\$ (2,573,136)	\$ 277,576
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash used in operating activities		
Depreciation	61,495	70,321
Loss on disposal of capital assets	523	1,894
Unrealized loss (gain) on investments	191,810	(49,734)
Change in assets and liabilities		
(Increase) decrease in loans receivable	152,890	(2,704,099)
Decrease in interest receivable	5,714	14,857
(Increase) decrease in accounts receivable	(33,431)	75,750
(Increase) decrease in prepaid expenses	1,159	(9,605)
Increase (decrease) in accounts payable	(27,465)	562,731
Decrease in accrued liabilities	(19,952)	(17,955)
Decrease in other liabilities	<u>(12,069)</u>	<u>(2,726)</u>
Net Cash Used in Operating Activities	<u>\$ (2,252,462)</u>	<u>\$ (1,780,990)</u>

**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2017 and 2016**

**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 2017 and 2016. 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 accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental and financial reporting principles. 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 \$53,833 and \$20,402 at June 30, 2017 and 2016, respectively.



**Productive Living Board for St. Louis County  
Citizens with Developmental Disabilities  
Notes to Financial Statements  
June 30, 2017 and 2016**

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  
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Notes to Financial Statements  
June 30, 2017 and 2016**

Assigned 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 December 15, 2019. Based on a preliminary analysis, management has yet to determine what impact, if any, this new guidance will have on its financial statements.

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**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:

	2017		2016	
	Cost	Fair Value	Cost	Fair Value
St. Louis County investment pool	\$37,426,312	\$ 37,508,056	\$ 39,330,883	\$ 39,604,438
Repurchase agreements	65,816	65,816	456,673	456,673
Cash deposits	225,100	225,100	225,100	225,100
Total Cash and Cash Equivalents and Investments	<b>\$37,717,228</b>	<b>\$ 37,798,972</b>	<b>\$ 40,012,656</b>	<b>\$ 40,286,211</b>

Included in the accompanying statements of net position as:

	2017	2016
Cash and cash equivalents	\$ 222,793	\$ 265,994
Cash and cash equivalents - restricted	68,123	415,779
Investments - current	23,894,175	23,679,183
Investments - noncurrent	13,613,881	15,925,255
Total Cash and Cash Equivalents and Investments	<b>\$37,798,972</b>	<b>\$ 40,286,211</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.

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The GASB issued guidance on fair value measurement and application which was effective for the Agency for the year ended June 30, 2016. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement addresses the accounting and financial reporting issues related to fair value measurements, and establishes a hierarchy of inputs to valuation techniques that consist of Levels 1, 2 and 3. 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 has implemented this guidance for its fiscal year ended December 31, 2016. 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.

**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 38 years. All of the loans outstanding during 2017 and 2016 are non-interest bearing.

**5. Capital Assets**

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

	2017			Ending Balances
	Beginning Balances	Increases	Decreases	
Furniture and equipment	\$ 974,807	\$ 42,967	\$ 592	\$1,017,182
Leasehold improvements	106,331	-	-	106,331
	1,081,138	42,967	592	1,123,513
Less accumulated depreciation	810,773	61,495	69	872,199
Total Capital Assets, Net	<u>\$ 270,365</u>	<u>\$ (18,528)</u>	<u>\$ 523</u>	<u>\$ 251,314</u>

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	2016			Ending Balances
	Beginning Balances	Increases	Decreases	
Furniture and equipment	\$ 783,114	\$ 249,611	\$ 57,918	\$ 974,807
Leasehold improvements	<u>106,331</u>	-	-	<u>106,331</u>
	889,445	249,611	57,918	1,081,138
Less accumulated depreciation	<u>796,476</u>	<u>70,321</u>	<u>56,024</u>	<u>810,773</u>
Total Capital Assets, Net	<u>\$ 92,969</u>	<u>\$ 179,290</u>	<u>\$ 1,894</u>	<u>\$ 270,365</u>

**6. Other Liabilities**

The Agency has entered into a Funding Agreement (the "Agreement") with certain Sheltered Workshops (the "Workshops") regarding the utilization of amounts committed for building and major equipment replacement needs. Funds held by the Agency, under the terms of the Agreement, that are available for the Workshops future building and equipment needs totaled \$119,192 and \$131,261 at June 30, 2017 and 2016, respectively.

**7. Defined Contribution Pension Plan**

The Agency participates in a defined contribution pension plan for employees who meet certain eligibility requirements. Monthly amounts ranging from 6 percent to 15 percent, varying upon the length of employment, of an employee's gross salary are contributed to a tax-sheltered annuity. For the years ended June 30, 2017 and 2016, the Agency's retirement contributions were \$82,319 and \$92,454, respectively. Contributions were based on total Agency payroll of \$948,649 and \$919,430 and total covered payroll of pension plan participants of \$747,761 and \$860,545 for the years ended June 30, 2017 and 2016, respectively.

**8. Operating Lease Obligations**

The Agency is a lessee under an operating lease for office facilities. Total rental expense for the years ended June 30, 2017 and 2016 was \$120,616 and \$105,027, respectively.

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

<u>Years Ending June 30,</u>	
2018	\$ 93,339
2019	93,339
2020	93,339
2021	93,339
2022	93,339
Thereafter	<u>38,891</u>
	<u>\$ 505,586</u>

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

During the years ended June 30, 2017 and 2016, 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:

	2017	2016
Balance, beginning of year	\$ 81,053	\$ 80,438
Revenue:		
S.B. 3 transportation tax	162,088	852,148
Interest	201	615
	162,289	852,763
Expenses:		
Client transportation	175,219	852,148
Balance, end of year	\$ 68,123	\$ 81,053

Balances at June 30, are comprised of the following:

	2017	2016
Cash and cash equivalents	\$ 68,123	\$ 415,779
Less:		
Accounts payable	-	334,726
Restricted For Future S.B.3 Transportation Expenditures	\$ 68,123	\$ 81,053

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**10. Unrestricted Net Position**

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

	<u>2017</u>	<u>2016</u>
Committed for projects	\$ 22,887,554	\$ 22,461,875
Committed for administration	2,057,562	2,073,192
Investment in loans	8,807,333	8,960,223
Board-designated:		
Assigned working capital reserve	2,053,113	2,095,602
Assigned for specific purposes	958,783	1,503,895
Unassigned		
Ongoing services	577,648	606,952
Non-recurring projects	<u>6,467,984</u>	<u>8,649,393</u>
Total Unrestricted Net Position	<u>\$ 43,809,977</u>	<u>\$ 46,351,132</u>

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For The Year Ended June 30, 2017**

	Committed For Projects	Other Committed	Investment In Loans	Investment In Capital Assets	Restricted For S.B. 3	Board-Designated					Total
						Working Capital Reserve	Other Assigned	Unassigned	Program Services	Undesignated	
Balance, June 30, 2016	<b>\$22,461,875</b>	<b>\$2,073,192</b>	<b>\$8,960,223</b>	<b>\$270,365</b>	<b>\$81,053</b>	<b>\$2,095,602</b>	<b>\$1,503,895</b>	<b>\$9,256,346</b>	<b>\$</b>	<b>\$</b>	<b>\$46,702,550</b>
Revenue	-	-	-	-	162,289	-	-	-	-	20,368,841	\$20,531,130
Board Designations	-	-	-	-	-	2,053,113	-	1,800,000	23,613,464	(27,466,577)	-
New Committed	24,002,513	1,964,900	-	-	-	-	(553,949)	(1,800,000)	(23,613,464)	-	-
Committed Cancelled	(2,645,033)	-	-	-	-	-	-	2,645,033	-	-	-
Project services	(21,259,910)	-	-	-	-	-	-	-	-	-	(\$21,259,910)
Carryover Funds	-	92,662	-	-	-	-	-	(92,662)	-	-	-
S.B.3 transportation exp.	175,219	-	-	-	(175,219)	-	-	-	-	-	-
Loans	(157,020)	-	157,020	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Forgiveness of loans	-	-	-	-	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-	(129,645)	-	-	(\$129,645)
Purchase of Equipment	-	-	-	42,967	-	-	-	-	-	(42,967)	-
Administration expense	-	-	-	-	-	-	-	(1,714,711)	-	-	(\$1,714,711)
Depreciation Expense	-	-	-	(61,495)	-	-	-	61,495	-	-	-
Loss on Disposal of Equipme	-	-	-	(523)	-	-	-	523	-	-	-
Transfers	309,910	(2,073,192)	(309,910)	-	-	(2,095,602)	8,837	(2,980,746)	-	7,140,703	-
<b>Net changes</b>	<b>425,679</b>	<b>(15,630)</b>	<b>(152,890)</b>	<b>(19,051)</b>	<b>(12,930)</b>	<b>(42,489)</b>	<b>(545,112)</b>	<b>(2,210,713)</b>	<b>-</b>	<b>-</b>	<b>(2,573,136)</b>
Balance, June 30, 2017	<b>\$22,887,554</b>	<b>\$2,057,562</b>	<b>\$8,807,333</b>	<b>\$251,314</b>	<b>\$68,123</b>	<b>\$2,053,113</b>	<b>\$958,783</b>	<b>\$7,045,633</b>	<b>\$</b>	<b>\$</b>	<b>\$ 44,129,414</b>



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Schedule of Changes in Projects  
Year Ended June 30, 2017**

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	2017	Independent Supported Living	\$ 1,747,373	\$ -	\$ 1,368,557	\$ 378,816	\$ -	\$ -
EASTER SEALS MIDWEST	1001	36	2018	Independent Supported Living	-	1,676,611	-	-	-	1,676,611
SUNNYHILL, INC.	1086	36	2017	Independent Supported Living	1,525,235	-	1,525,235	-	-	-
SUNNYHILL, INC.	1086	36	2018	Independent Supported Living	-	1,540,488	-	-	-	1,540,488
COMMUNITY ALTERNATIVES MISSOURI, INC.	1090	36	2017	Independent Supported Living	150,084	-	109,846	40,238	-	-
COMMUNITY ALTERNATIVES MISSOURI, INC.	1090	36	2018	Independent Supported Living	-	135,076	-	-	-	135,076
UCP HEARTLAND	1091	36	2017	Independent Supported Living	90,692	10,250	100,942	-	-	-
UCP HEARTLAND	1091	36	2018	Independent Supported Living	-	101,952	-	-	-	101,952
ST. LOUIS ARC, INC.	1196	36	2017	Independent Supported Living	355,363	63,870	419,227	6	-	-
ST. LOUIS ARC, INC.	1196	36	2018	Independent Supported Living	-	477,620	-	-	-	477,620
BRIDGES COMMUNITY SUPPORT SERVICES	1320	36	2017	Independent Supported Living	173,969	-	86,859	87,110	-	-
BRIDGES COMMUNITY SUPPORT SERVICES	1320	36	2018	Independent Supported Living	-	140,567	-	-	-	140,567
EASTER SEALS MIDWEST	1387	20	2016	Other Residential Services	680	-	-	680	-	-
RAINBOW VILLAGE, PROPERTIES, INC.	1390	45	2016	Other Residential Services	24,522	-	24,522	-	-	-
UCP HEARTLAND	1391	20	2016	Other Residential Services	2,000	-	2,000	-	-	-
ST. LOUIS ARC, INC.	1392	20	2017	Other Residential Services	1,970	-	1,533	437	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1393	10	2017	Other Residential Services	-	42,000	42,000	-	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1394	45	2017	Other Residential Services	-	7,985	7,985	-	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1395	10	2017	Other Residential Services	-	38,550	38,550	-	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1396	45	2017	Other Residential Services	-	5,485	4,423	1,062	-	-
ST. LOUIS ARC, INC.	1397	20	2017	Other Residential Services	-	1,950	1,590	360	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1398	10	2017	Other Residential Services	-	29,970	29,970	-	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1399	45	2017	Other Residential Services	-	1,965	1,390	-	-	575
EASTER SEALS MIDWEST	1400	20	2017	Other Residential Services	-	2,000	1,669	-	-	331
EASTER SEALS MIDWEST	1401	20	2017	Other Residential Services	-	2,000	-	-	-	2,000
ST. LOUIS ARC, INC.	1402	20	2017	Other Residential Services	-	1,825	1,269	-	-	556
RAINBOW VILLAGE PROPERTIES, INC.	1403	10	2017	Other Residential Services	-	44,100	-	-	-	44,100
RAINBOW VILLAGE PROPERTIES, INC.	1404	45	2017	Other Residential Services	-	1,965	-	-	-	1,965
RAINBOW VILLAGE PROPERTIES, INC.	1405	10	2017	Other Residential Services	-	46,500	46,500	-	-	-
RAINBOW VILLAGE PROPERTIES, INC.	1406	45	2017	Other Residential Services	-	1,965	-	-	-	1,965
RAINBOW VILLAGE PROPERTIES, INC.	1407	10	2017	Other Residential Services	-	43,500	-	-	-	43,500
RAINBOW VILLAGE PROPERTIES, INC.	1408	45	2017	Other Residential Services	-	14,015	-	-	-	14,015
EASTER SEALS MIDWEST	2003	12	2017	Individual & Family Support	377,662	-	366,797	1	(10,864)	-
EASTER SEALS MIDWEST	2003	13	2017	Individual & Family Support	37,262	-	48,126	1	10,864	-
EASTER SEALS MIDWEST	2003	12	2018	Individual & Family Support	-	381,439	-	-	-	381,439

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
EASTER SEALS MIDWEST	2003	13	2018	Individual & Family Support	-	37,635	-	-	-	37,635
FAMILYFORWARD	2004	10	2017	Individual & Family Support	65,700	-	61,471	4,229	-	-
FAMILYFORWARD	2004	10	2018	Individual & Family Support	-	65,700	-	-	-	65,700
UCP HEARTLAND	2011	10	2017	Individual & Family Support	228,630	-	161,542	66,063	(1,025)	-
UCP HEARTLAND	2011	11	2017	Individual & Family Support	9,758	-	10,781	2	1,025	-
UCP HEARTLAND	2011	12	2017	Individual & Family Support	573,665	-	510,545	63,120	-	-
UCP HEARTLAND	2011	10	2018	Individual & Family Support	-	230,917	-	-	-	230,917
UCP HEARTLAND	2011	12	2018	Individual & Family Support	-	579,402	-	-	-	579,402
GREAT CIRCLE	2013	10	2017	Individual & Family Support	21,967	-	21,965	2	-	-
GREAT CIRCLE	2013	11	2017	Individual & Family Support	89,146	-	89,093	53	-	-
GREAT CIRCLE	2013	10	2018	Individual & Family Support	-	22,187	-	-	-	22,187
GREAT CIRCLE	2013	11	2018	Individual & Family Support	-	90,038	-	-	-	90,038
ST. LOUIS ARC, INC.	2021	10	2017	Individual & Family Support	2,199,902	-	2,193,865	6,037	-	-
ST. LOUIS ARC, INC.	2021	13	2017	Individual & Family Support	61,004	-	60,904	100	-	-
ST. LOUIS ARC, INC.	2021	33	2017	Individual & Family Support	277,944	-	276,279	1,665	-	-
ST. LOUIS ARC, INC.	2021	10	2018	Individual & Family Support	-	2,221,902	-	-	-	2,221,902
ST. LOUIS ARC, INC.	2021	13	2018	Individual & Family Support	-	61,615	-	-	-	61,615
ST. LOUIS ARC, INC.	2021	33	2018	Individual & Family Support	-	280,724	-	-	-	280,724
ST. LOUIS ARC, INC.	3004	10	2017	Employment	411,424	15,870	427,294	-	-	-
ST. LOUIS ARC, INC.	3004	10	2018	Employment	-	415,539	-	-	-	415,539
EASTER SEALS MIDWEST	3008	10	2017	Employment	564,386	-	353,841	210,545	-	-
EASTER SEALS MIDWEST	3008	10	2018	Employment	-	513,027	-	-	-	513,027
PARAQUAD, INC.	3010	10	2017	Employment	164,806	-	34,786	130,020	-	-
PARAQUAD, INC.	3010	10	2018	Employment	-	141,465	-	-	-	141,465
UCP HEARTLAND	3011	10	2017	Employment	103,416	30,802	132,965	1,253	-	-
UCP HEARTLAND	3011	10	2018	Employment	-	127,295	-	-	-	127,295
MERS/MISSOURI GOODWILL	3012	10	2017	Employment	492,081	-	463,513	28,568	-	-
MERS/MISSOURI GOODWILL	3012	10	2018	Employment	-	497,002	-	-	-	497,002
CANTERBURY ENTERPRISES, INC.	3053	10	2017	Sheltered Workshop	171,118	-	171,118	-	-	-
CANTERBURY ENTERPRISES, INC.	3053	10	2018	Sheltered Workshop	-	172,830	-	-	-	172,830
VALLEY INDUSTRIES	3054	10	2017	Sheltered Workshop	314,683	-	314,683	-	-	-
VALLEY INDUSTRIES	3054	10	2018	Sheltered Workshop	-	317,830	-	-	-	317,830
LAFAYETTE INDUSTRIES NORTH, INC.	3055	10	2017	Sheltered Workshop	231,110	-	231,109	1	-	-
LAFAYETTE INDUSTRIES NORTH, INC.	3055	10	2018	Sheltered Workshop	-	233,422	-	-	-	233,422
LAFAYETTE WORK CENTER	3056	10	2017	Sheltered Workshop	327,031	-	327,031	-	-	-

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
LAFAYETTE WORK CENTER	3056	10	2018	Sheltered Workshop	-	330,302	-	-	-	330,302
HEARTLAND INDUSTRIES, INC.	3058	10	2017	Sheltered Workshop	251,578	-	251,578	-	-	-
HEARTLAND INDUSTRIES, INC.	3058	10	2018	Sheltered Workshop	-	254,094	-	-	-	254,094
THE CENTER FOR SPECIALIZED SERVICES	3072	10	2017	Employment	211,797	-	211,797	-	-	-
THE CENTER FOR SPECIALIZED SERVICES	3072	10	2018	Employment	-	213,915	-	-	-	213,915
MERCY	3073	10	2017	Employment	83,276	-	83,202	74	-	-
MERCY	3073	10	2018	Employment	-	84,110	-	-	-	84,110
SSM HEALTH CARE	3077	10	2017	Employment	71,850	-	69,438	2,412	-	-
SSM HEALTH CARE	3077	10	2018	Employment	-	72,574	-	-	-	72,574
ST. LUKE'S HOSPITAL	3082	10	2017	Employment	46,385	-	45,775	610	-	-
ST. LUKE'S HOSPITAL	3082	10	2018	Employment	-	46,853	-	-	-	46,853
CANTERBURY ENTERPRISES, INC.	3086	10	2017	Sheltered Workshop	60,583	-	57,651	2,932	-	-
CANTERBURY ENTERPRISES, INC.	3086	10	2018	Sheltered Workshop	-	61,189	-	-	-	61,189
LAFAYETTE INDUSTRIES NORTH, INC.	3087	10	2017	Sheltered Workshop	34,786	-	30,491	4,295	-	-
LAFAYETTE INDUSTRIES NORTH, INC.	3087	10	2018	Sheltered Workshop	-	35,134	-	-	-	35,134
LAFAYETTE WORK CENTER	3088	10	2017	Sheltered Workshop	34,786	-	34,786	-	-	-
LAFAYETTE WORK CENTER	3088	10	2018	Sheltered Workshop	-	35,134	-	-	-	35,134
VALLEY INDUSTRIES	3090	10	2017	Sheltered Workshop	72,397	-	72,397	-	-	-
VALLEY INDUSTRIES	3090	10	2018	Sheltered Workshop	-	73,121	-	-	-	73,121
HEARTLAND INDUSTRIES, INC.	3091	10	2017	Sheltered Workshop	69,653	-	69,529	124	-	-
HEARTLAND INDUSTRIES, INC.	3091	10	2018	Sheltered Workshop	-	70,350	-	-	-	70,350
CANTERBURY ENTERPRISES, INC.	3098	10	2006	Sheltered Workshop	22,336	-	-	-	-	22,336
CANTERBURY ENTERPRISES, INC.	3098	10	2007	Sheltered Workshop	59,008	-	-	-	-	59,008
CANTERBURY ENTERPRISES, INC.	3098	10	2008	Sheltered Workshop	59,046	-	-	-	-	59,046
CANTERBURY ENTERPRISES, INC.	3098	10	2009	Sheltered Workshop	60,580	-	-	-	-	60,580
LAFAYETTE INDUSTRIES NORTH, INC.	3099	10	2016	Sheltered Workshop	49,342	-	49,342	-	-	-
LAFAYETTE INDUSTRIES NORTH, INC.	3099	10	2017	Sheltered Workshop	-	94,896	84,674	-	-	10,222
LAFAYETTE WORK CENTER	3100	10	2016	Sheltered Workshop	1,325	-	1,325	-	-	-
LAFAYETTE WORK CENTER	3100	10	2017	Sheltered Workshop	-	156,511	7,535	30,964	-	118,012
VALLEY INDUSTRIES	3102	10	2016	Sheltered Workshop	106,038	-	50,470	-	-	55,568
VALLEY INDUSTRIES	3102	10	2017	Sheltered Workshop	-	162,080	-	-	-	162,080
HEARTLAND INDUSTRIES, INC.	3103	10	2009	Sheltered Workshop	-	-	-	-	-	-
HEARTLAND INDUSTRIES, INC.	3103	10	2016	Sheltered Workshop	175,726	-	133,082	-	-	42,644
HEARTLAND INDUSTRIES, INC.	3103	10	2017	Sheltered Workshop	-	125,739	-	-	-	125,739
THE CENTER FOR SPECIALIZED SERVICES	3133	45	2016	Sheltered Workshop	206,234	-	206,234	-	-	-

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Schedule of Changes in Projects  
Year Ended June 30, 2017**

Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
LAFAYETTE INDUSTRIES NORTH, INC.	4000	10	2017	Sheltered Workshop	189,623	-	189,623	-	-	-
LAFAYETTE INDUSTRIES NORTH, INC.	4000	10	2018	Sheltered Workshop	-	191,520	-	-	-	191,520
PARAQUAD, INC.	4003	10	2017	Employment	62,605	-	57,212	5,393	-	-
PARAQUAD, INC.	4003	11	2017	Employment	55,333	-	16,437	38,896	-	-
PARAQUAD, INC.	4003	10	2018	Employment	-	63,232	-	-	-	63,232
PARAQUAD, INC.	4003	11	2018	Employment	-	55,887	-	-	-	55,887
LAFAYETTE WORK CENTER	4005	10	2017	Sheltered Workshop	144,895	-	144,895	-	-	-
LAFAYETTE WORK CENTER	4005	10	2018	Sheltered Workshop	-	146,344	-	-	-	146,344
PROJECT, INC.	4009	10	2017	Sheltered Workshop	83,675	-	83,674	1	-	-
PROJECT, INC.	4009	10	2018	Sheltered Workshop	-	84,512	-	-	-	84,512
CANTERBURY ENTERPRISES, INC.	4010	10	2017	Sheltered Workshop	108,333	-	108,333	-	-	-
CANTERBURY ENTERPRISES, INC.	4010	10	2018	Sheltered Workshop	-	109,417	-	-	-	109,417
ST. LOUIS COMMUNITY COLLEGE	4032	10	2017	Pre-Employment	151,358	-	150,277	1,081	-	-
ST. LOUIS COMMUNITY COLLEGE	4032	10	2018	Pre-Employment	-	152,872	-	-	-	152,872
OPTIONS FOR JUSTICE	4036	11	2017	Community Support	192,955	-	137,300	55,655	-	-
OPTIONS FOR JUSTICE	4036	11	2018	Community Support	-	194,889	-	-	-	194,889
HEARTLAND INDUSTRIES, INC.	4040	10	2017	Sheltered Workshop	113,709	-	113,709	-	-	-
HEARTLAND INDUSTRIES, INC.	4040	10	2018	Sheltered Workshop	-	114,847	-	-	-	114,847
VALLEY INDUSTRIES	4041	10	2017	Sheltered Workshop	176,735	-	176,735	-	-	-
VALLEY INDUSTRIES	4041	10	2018	Sheltered Workshop	-	178,503	-	-	-	178,503
OATS, INC.	5001	50	2017	Transportation	1,009,527	318,699	1,293,911	13,693	(20,622)	-
OATS, INC.	5001	51	2017	Transportation	47,540	46,720	102,322	6,760	14,822	-
OATS, INC.	5001	52	2017	Transportation	4,991	1,073	11,294	570	5,800	-
OATS, INC.	5001	56	2017	Transportation	13,691	-	9,223	4,468	-	-
OATS, INC.	5001	50	2018	Transportation	-	1,019,623	-	-	-	1,019,623
OATS, INC.	5001	51	2018	Transportation	-	48,016	-	-	-	48,016
OATS, INC.	5001	52	2018	Transportation	-	5,041	-	-	-	5,041
OATS, INC.	5001	56	2018	Transportation	-	13,828	-	-	-	13,828
OATS, INC.	5009	50	2017	Transportation	575,470	-	122,550	452,920	-	-
OATS, INC.	5009	51	2017	Transportation	124,530	-	52,668	71,862	-	-
OATS, INC.	5009	50	2018	Transportation	-	575,470	-	-	-	575,470
OATS, INC.	5009	51	2018	Transportation	-	124,530	-	-	-	124,530
LIFEBRIDGE PARTNERSHIP	5038	58	2017	Transportation	121,200	-	83,507	37,693	-	-
LIFEBRIDGE PARTNERSHIP	5038	58	2018	Transportation	-	122,412	-	-	-	122,412
OATS, INC.	5047	55	2016	Transportation	13,150	-	-	-	-	13,150

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OATS, INC.	5047	55	2017	Transportation	21,224	-	-	-	-	21,224
OATS, INC.	5047	55	2018	Transportation	-	21,437	-	-	-	21,437
PARAQUAD, INC.	5062	50	2017	Transportation	22,289	-	25,501	-	3,212	-
PARAQUAD, INC.	5062	51	2017	Transportation	4,768	-	1,556	-	(3,212)	-
PARAQUAD, INC.	5062	50	2018	Transportation	-	22,512	-	-	-	22,512
PARAQUAD, INC.	5062	51	2018	Transportation	-	4,816	-	-	-	4,816
JAMESTOWN NEW HORIZONS	6001	10	2017	Community Support	29,718	-	29,718	-	-	-
JAMESTOWN NEW HORIZONS	6001	10	2018	Community Support	-	30,016	-	-	-	30,016
THE RECREATION COUNCIL	6002	13	2016	Community Support	202,896	-	197,188	5,708	-	-
THE RECREATION COUNCIL	6002	15	2016	Community Support	46,629	-	46,629	-	-	-
THE RECREATION COUNCIL	6002	13	2017	Community Support	291,428	-	72,590	-	-	218,838
THE RECREATION COUNCIL	6002	15	2017	Community Support	76,117	-	41,780	-	-	34,337
THE RECREATION COUNCIL	6002	13	2018	Community Support	-	294,343	-	-	-	294,343
THE RECREATION COUNCIL	6002	15	2018	Community Support	-	76,879	-	-	-	76,879
TREE HOUSE OF GREATER ST. LOUIS	6008	10	2017	Community Support	41,159	-	28,334	12,825	-	-
TREE HOUSE OF GREATER ST. LOUIS	6008	10	2018	Community Support	-	41,571	-	-	-	41,571
JEWISH COMMUNITY CENTER	6013	10	2016	Community Support	62,255	-	47,880	14,375	-	-
JEWISH COMMUNITY CENTER	6013	12	2016	Community Support	34,401	-	8,258	26,143	-	-
JEWISH COMMUNITY CENTER	6013	10	2017	Community Support	117,306	-	52,269	-	-	65,037
JEWISH COMMUNITY CENTER	6013	12	2017	Community Support	46,616	-	9,824	-	-	36,792
JEWISH COMMUNITY CENTER	6013	10	2018	Community Support	-	118,480	-	-	-	118,480
JEWISH COMMUNITY CENTER	6013	12	2018	Community Support	-	47,083	-	-	-	47,083
GATEWAY REGION YMCA	6019	10	2016	Community Support	86,761	-	53,410	33,351	-	-
GATEWAY REGION YMCA	6019	10	2017	Community Support	120,139	-	34,997	-	-	85,142
GATEWAY REGION YMCA	6019	10	2018	Community Support	-	121,341	-	-	-	121,341
GATEWAY REGION YMCA	6048	10	2017	Community Support	87,161	-	54,012	33,149	-	-
GATEWAY REGION YMCA	6048	10	2018	Community Support	-	88,033	-	-	-	88,033
ST. LOUIS ARC, INC.	6053	10	2016	Pre-Employment	41,108	-	41,108	-	-	-
ST. LOUIS ARC, INC.	6053	11	2016	Pre-Employment	30,729	-	30,724	5	-	-
ST. LOUIS ARC, INC.	6053	12	2016	Pre-Employment	6,574	-	6,337	237	-	-
ST. LOUIS ARC, INC.	6053	10	2017	Pre-Employment	76,998	-	35,644	-	-	41,354
ST. LOUIS ARC, INC.	6053	11	2017	Pre-Employment	61,599	-	30,938	-	-	30,661
ST. LOUIS ARC, INC.	6053	12	2017	Pre-Employment	10,934	-	4,873	-	-	6,061
ST. LOUIS ARC, INC.	6053	10	2018	Pre-Employment	-	77,768	-	-	-	77,768
ST. LOUIS ARC, INC.	6053	11	2018	Pre-Employment	-	62,215	-	-	-	62,215

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
ST. LOUIS ARC, INC.	6053	12	2018	Pre-Employment	-	11,044	-	-	-	11,044
THE RECREATION COUNCIL	6054	10	2017	Community Support	265,260	-	261,022	4,238	-	-
THE RECREATION COUNCIL	6054	12	2017	Community Support	28,143	-	3,065	25,079	-	-
THE RECREATION COUNCIL	6054	13	2017	Community Support	87,666	-	84,790	2,876	-	-
THE RECREATION COUNCIL	6054	14	2017	Community Support	38,136	-	30,316	7,820	-	-
THE RECREATION COUNCIL	6054	10	2018	Community Support	-	267,917	-	-	-	267,917
THE RECREATION COUNCIL	6054	12	2018	Community Support	-	28,425	-	-	-	28,425
THE RECREATION COUNCIL	6054	13	2018	Community Support	-	88,543	-	-	-	88,543
THE RECREATION COUNCIL	6054	14	2018	Community Support	-	38,518	-	-	-	38,518
UCP HEARTLAND	6058	10	2016	Community Support	5,137	-	4,683	454	-	-
UCP HEARTLAND	6058	11	2016	Community Support	21,760	-	19,722	2,037	-	-
UCP HEARTLAND	6058	10	2017	Community Support	5,240	-	-	-	-	5,240
UCP HEARTLAND	6058	11	2017	Community Support	24,305	-	1,147	-	-	23,158
UCP HEARTLAND	6058	10	2018	Community Support	-	5,296	-	-	-	5,296
UCP HEARTLAND	6058	11	2018	Community Support	-	24,549	-	-	-	24,549
ST. LOUIS ARC, INC.	6060	10	2017	Community Support	295,882	-	274,452	21,430	-	-
ST. LOUIS ARC, INC.	6060	10	2018	Community Support	-	298,841	-	-	-	298,841
GATEWAY REGION YMCA	6061	11	2017	Community Support	94,515	-	51,407	43,108	-	-
GATEWAY REGION YMCA	6061	11	2018	Community Support	-	95,461	-	-	-	95,461
JEWISH COMMUNITY CENTER	6063	10	2017	Community Support	48,763	-	48,026	737	-	-
JEWISH COMMUNITY CENTER	6063	11	2017	Community Support	66,977	-	38,772	28,205	-	-
JEWISH COMMUNITY CENTER	6063	10	2018	Community Support	-	49,251	-	-	-	49,251
JEWISH COMMUNITY CENTER	6063	11	2018	Community Support	-	67,647	-	-	-	67,647
UCP HEARTLAND	6064	10	2016	Community Support	48,701	-	21,871	26,830	-	-
UCP HEARTLAND	6064	10	2017	Community Support	64,249	-	17,791	-	-	46,458
UCP HEARTLAND	6064	10	2018	Community Support	-	64,892	-	-	-	64,892
UCP HEARTLAND	6064	11	2018	Community Support	-	9,856	-	-	-	9,856
YWCA METRO ST. LOUIS	6066	40	2017	Community Support	106,227	-	95,892	10,335	-	-
YWCA METRO ST. LOUIS	6066	40	2018	Community Support	-	107,296	-	-	-	107,296
THE CENTER FOR SPECIALIZED SERVICES	6067	10	2017	Community Support	304,980	-	272,547	32,433	-	-
THE CENTER FOR SPECIALIZED SERVICES	6067	10	2018	Community Support	-	308,030	-	-	-	308,030
EASTER SEALS MIDWEST	7003	10	2017	Pre-Employment	372,369	-	359,342	13,027	-	-
EASTER SEALS MIDWEST	7003	11	2017	Pre-Employment	192,960	-	-	167,960	(25,000)	-
EASTER SEALS MIDWEST	7003	12	2017	Pre-Employment	-	-	25,000	-	25,000	-
EASTER SEALS MIDWEST	7003	10	2018	Pre-Employment	-	376,093	-	-	-	376,093

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
EASTER SEALS MIDWEST	7003	11	2018	Pre-Employment	-	194,890	-	-	-	194,890
THE OASIS INSTITUTE	7008	10	2017	Pre-Employment	33,838	-	33,838	-	-	-
THE OASIS INSTITUTE	7008	10	2018	Pre-Employment	-	34,177	-	-	-	34,177
ASSOCIATION ON AGING	7010	10	2017	Pre-Employment	14,252	-	14,252	-	-	-
ASSOCIATION ON AGING	7010	10	2018	Pre-Employment	-	14,395	-	-	-	14,395
ASSOCIATION ON AGING	7011	10	2017	Pre-Employment	16,073	-	16,073	-	-	-
ASSOCIATION ON AGING	7011	11	2017	Pre-Employment	64,780	-	64,780	-	-	-
ASSOCIATION ON AGING	7011	10	2018	Pre-Employment	-	16,234	-	-	-	16,234
ASSOCIATION ON AGING	7011	11	2018	Pre-Employment	-	65,428	-	-	-	65,428
PARAQUAD, INC.	7012	10	2016	Pre-Employment	50	-	-	50	-	-
PARAQUAD, INC.	7012	10	2017	Pre-Employment	8,555	-	8,555	-	-	-
PARAQUAD, INC.	7012	10	2018	Pre-Employment	-	8,642	-	-	-	8,642
THE CENTER FOR SPECIALIZED SERVICES	7014	10	2017	Pre-Employment	56,546	-	54,620	1,926	-	-
THE CENTER FOR SPECIALIZED SERVICES	7014	10	2018	Pre-Employment	-	57,112	-	-	-	57,112
PARAQUAD, INC.	7017	10	2017	Pre-Employment	42,352	-	25,815	16,537	-	-
PARAQUAD, INC.	7017	10	2018	Pre-Employment	-	42,776	-	-	-	42,776
PATHWAYS TO INDEPENDENCE	7018	10	2017	Pre-Employment	-	86,940	69,638	17,302	-	-
PATHWAYS TO INDEPENDENCE	7018	11	2017	Pre-Employment	-	6,750	5,468	1,283	-	-
PATHWAYS TO INDEPENDENCE	7018	12	2017	Pre-Employment	-	5,000	2,444	2,556	-	-
PATHWAYS TO INDEPENDENCE	7018	10	2018	Pre-Employment	-	87,810	-	-	-	87,810
PATHWAYS TO INDEPENDENCE	7018	11	2018	Pre-Employment	-	6,818	-	-	-	6,818
PATHWAYS TO INDEPENDENCE	7018	12	2018	Pre-Employment	-	5,050	-	-	-	5,050
ST. LOUIS ARC, INC.	7019	10	2017	Pre-Employment	245,884	-	188,020	57,864	-	-
ST. LOUIS ARC, INC.	7019	10	2018	Pre-Employment	-	248,343	-	-	-	248,343
LIFEBRIDGE PARTNERSHIP	7020	10	2017	Community Support	186,550	-	167,820	18,730	-	-
LIFEBRIDGE PARTNERSHIP	7020	10	2018	Community Support	-	188,416	-	-	-	188,416
THE CENTER FOR SPECIALIZED SERVICES	7022	10	2017	Pre-Employment	256,723	-	161,956	94,767	-	-
THE CENTER FOR SPECIALIZED SERVICES	7022	10	2018	Pre-Employment	-	259,291	-	-	-	259,291
MERCY	7024	10	2017	Pre-Employment	213,656	-	212,815	841	-	-
MERCY	7024	10	2018	Pre-Employment	-	215,796	-	-	-	215,796
MERS/MISSOURI GOODWILL	7025	10	2016	Pre-Employment	20,528	-	5,882	14,646	-	-
MERS/MISSOURI GOODWILL	7025	11	2016	Pre-Employment	496,136	-	422,876	73,260	-	-
MERS/MISSOURI GOODWILL	7025	10	2017	Pre-Employment	37,378	-	13,949	-	-	23,429
MERS/MISSOURI GOODWILL	7025	11	2017	Pre-Employment	763,767	-	358,562	-	-	405,205
MERS/MISSOURI GOODWILL	7025	10	2018	Pre-Employment	-	37,757	-	-	-	37,757

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Agency	Project No.	Project Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
MERS/MISSOURI GOODWILL	7025	11	2018	Pre-Employment	-	771,408	-	-	-	771,408
UCP HEARTLAND	7028	10	2017	Pre-Employment	47,250	-	9,237	38,013	-	-
UCP HEARTLAND	7028	10	2018	Pre-Employment	-	47,723	-	-	-	47,723
THE CENTER FOR SPECIALIZED SERVICES	7029	10	2017	Pre-Employment	94,000	-	74,910	19,090	-	-
THE CENTER FOR SPECIALIZED SERVICES	7029	10	2018	Pre-Employment	-	94,942	-	-	-	94,942
THE CENTER FOR SPECIALIZED SERVICES	8014	10	2017	Community Support	85,274	-	75,974	4,538	(4,762)	-
THE CENTER FOR SPECIALIZED SERVICES	8014	11	2017	Community Support	125,832	-	130,554	41	4,762	-
THE CENTER FOR SPECIALIZED SERVICES	8014	10	2018	Community Support	-	86,129	-	-	-	86,129
THE CENTER FOR SPECIALIZED SERVICES	8014	11	2018	Community Support	-	127,091	-	-	-	127,091
EASTER SEALS MIDWEST	8016	10	2017	Community Support	226,313	-	210,707	2	(15,604)	-
EASTER SEALS MIDWEST	8016	11	2017	Community Support	12,621	-	28,225	-	15,604	-
EASTER SEALS MIDWEST	8016	10	2018	Community Support	-	226,313	-	-	-	226,313
EASTER SEALS MIDWEST	8016	11	2018	Community Support	-	12,621	-	-	-	12,621
EPWORTH CHILDREN & FAMILY SERVICES, INC.	8026	10	2017	Community Support	75,562	-	55,108	20,454	-	-
EPWORTH CHILDREN & FAMILY SERVICES, INC.	8026	10	2018	Community Support	-	76,318	-	-	-	76,318
DELTA GAMMA CENTER	8029	10	2017	Community Support	9,362	-	13,452	-	4,090	-
DELTA GAMMA CENTER	8029	11	2017	Community Support	16,687	-	12,597	-	(4,090)	-
DELTA GAMMA CENTER	8029	10	2018	Community Support	-	9,456	-	-	-	9,456
DELTA GAMMA CENTER	8029	11	2018	Community Support	-	16,854	-	-	-	16,854
THE CENTER FOR SPECIALIZED SERVICES	8042	10	2017	Community Support	55,080	-	55,080	-	-	-
THE CENTER FOR SPECIALIZED SERVICES	8042	11	2017	Community Support	6,118	-	6,118	-	-	-
THE CENTER FOR SPECIALIZED SERVICES	8042	10	2018	Community Support	-	55,631	-	-	-	55,631
THE CENTER FOR SPECIALIZED SERVICES	8042	11	2018	Community Support	-	6,180	-	-	-	6,180
ASSOCIATION ON AGING	9095	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
BRIDGES COMMUNITY SUPPORT SERVICES	9096	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
CANTERBURY ENTERPRISES, INC.	9097	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
FAMILYFORWARD	9098	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
COMMUNITY ALTERNATIVES MISSOURI, INC.	9099	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
DELTA GAMMA CENTER	9100	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
EASTER SEALS MIDWEST	9101	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
EPWORTH CHILDREN & FAMILY SERVICES, INC.	9102	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
GATEWAY REGION YMCA	9103	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
GREAT CIRCLE	9104	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
HEARTLAND INDUSTRIES, INC.	9105	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
JAMESTOWN NEW HORIZONS	9106	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-



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Agency	Project No.	Comp.	Fiscal Year	Nature of Request	Beginning Balance	New Projects	Project Services	Projects Cancelled	Transfer	Ending Balance
JEWISH COMMUNITY CENTER	9107	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
LAFAYETTE INDUSTRIES NORTH, INC.	9108	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
LAFAYETTE WORK CENTER	9109	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
LIFEBRIDGE PARTNERSHIP	9110	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
MERCY	9111	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
MERS/MISSOURI GOODWILL	9112	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
OATS, INC.	9113	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
OPTIONS FOR JUSTICE	9114	10	2017	Capacity Building Grant	-	32,500	32,500	-	-	-
PARAQUAD, INC.	9115	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
PATHWAYS TO INDEPENDENCE	9116	10	2017	Capacity Building Grant	-	38,500	38,500	-	-	-
PROJECT, INC.	9117	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
RAINBOW VILLAGE PROPERTIES, INC.	9118	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
THE RECREATION COUNCIL	9119	10	2017	Capacity Building Grant	-	34,000	34,000	-	-	-
SSM HEALTH CARE	9120	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
ST. LOUIS ARC, INC.	9121	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
ST. LOUIS COMMUNITY COLLEGE	9122	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
ST. LUKE'S HOSPITAL	9123	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
SUNNYHILL, INC.	9124	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
THE CENTER FOR SPECIALIZED SERVICES	9125	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
THE OASIS INSTITUTE	9126	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
TREE HOUSE OF GREATER ST. LOUIS	9127	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
UCP HEARTLAND	9128	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
VALLEY INDUSTRIES	9129	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
YWCA METRO ST. LOUIS	9130	10	2017	Capacity Building Grant	-	50,000	50,000	-	-	-
DEPARTMENT OF MENTAL HEALTH	9900	10	2016	Partnership for Hope	-	70,000	-	-	-	70,000
DEPARTMENT OF MENTAL HEALTH	9900	10	2017	Partnership for Hope	-	70,000	4,529	-	-	65,471
DEPARTMENT OF MENTAL HEALTH	9900	10	2018	Partnership for Hope	-	70,000	-	-	-	70,000
					\$ 22,461,875	\$ 24,177,732	\$ 21,107,020	\$ 2,645,033	\$ -	\$ 22,887,554

**Productive Living Board for St. Louis County  
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Schedule of Project Loan Activity  
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Agency	Nature of Request	Beginning Balance	Additional Loans	Payment Repayments	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
Valley Industries	3128/75 Acquisition	52,350	-	-	52,350
Valley Industries	3130/42 Mortgage Debt Payoff	271,328	-	-	271,328
Valley Industries	3129/82 Parking Lot Renovations	309,910	(309,910)	-	-
Lafayette Industries North, Inc.	3132/82 Renovations	2,300,000	-	-	2,300,000
		<u>8,960,223</u>	<u>(152,890)</u>	<u>-</u>	<u>8,807,333</u>