

St. Louis Housing Authority
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
For the year ended September 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
St. Louis Housing Authority
St. Louis, Missouri

We have audited the accompanying financial statements of St. Louis Housing Authority as of and for the year ended September 30, 2019, and its blended component unit as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the St. Louis Housing Authority's basic financial statements as listed in the table of contents.

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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 auditor's 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the St. Louis Housing Authority as of September 30, 2019, and its blended component unit as of December 31, 2018, and the respective changes in financial position, and cash flows thereof for the year 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 5 through 16 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 audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Louis Housing Authority's basic financial statements. The financial data schedule, and the statement and certification of actual modernization cost certificates in the accompanying supplemental information, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the St. Louis Housing Authority. The schedule of expenditures of federal awards and related notes on pages 46-47 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, *Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The financial data schedule, the statement and certification of actual modernization cost certificates, and the schedule of expenditures of federal awards in the accompanying supplemental information, are the responsibility of management and were derived from and relate 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 audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial data schedule, the statement and certification of actual modernization cost certificates, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2020, on our consideration of the St. Louis Housing Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the St. Louis Housing Authority's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the St. Louis Housing Authority's September 30, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 15, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hayes & Associates, L.L.C.

Hayes & Associates, L.L.C.
Omaha, Nebraska
July 31, 2020

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2019

The St. Louis Housing Authority's (SLHA) Management's Discussion and Analysis provides readers of the annual financial statement with a narrative overview and analysis of the financial activities of SLHA for the fiscal year ending September 30, 2019. It is designed to (a) assist readers in focusing on significant financial issues, (b) provide an overview of SLHA's financial activity, (c) identify changes in SLHA's financial position and (d) identify individual fund issues or concerns.

FINANCIAL HIGHLIGHTS

In compliance with all GASB pronouncements, SLHA's single business-type activities financial statements for fiscal year (FY) 2019 report on all of SLHA's assets, liabilities, revenues, expenses, and net position for the programs it administers. In summary, SLHA's FY 2019 financial highlights include the following:

- Phase II (total cost of \$4.3 million Capital Fund Program grant) of the multi-year and multi-phase LaSalle Park Renovations includes the next six buildings containing 52 units as well as the investigation and major replacement of site sanitary and storm sewers and site amenities including sidewalks and the parking area began on December 18, 2017 and was substantially complete on August 2, 2019. Phase III of the LaSalle Park Village Renovation (\$4.5 million) will consist of the renovation of the remaining 48 units left at the LaSalle Park development. Construction is projected to start in February of 2020 and is expected to take 12 months to complete.
- New construction of Preservation Square (total cost \$4.5 million RHF grant). The project consists of the construction of 131 new family units of which 19 are public housing units in Phase I. SLHA has amended the Mixed-Finance Master Development Agreement (QBS RD 12-12) with McCormack Baron Salazar to include the CNI Preservation Square project and will close by June of 2020.
- Total revenues (including capital contributions) decreased by \$0.5 million (-.63%) during FY 2019. This was largely due to the reimbursement of revenues from the Jobs Plus Earned Income Disregard (JPEID) that was received in the 2019 fiscal year of the Jobs Plus Grant for the third and fourth quarter 2018 through the first quarter 2019. This is compared to the 2018 reimbursement of the Jobs Plus Earned Income Disregard for the fourth quarter 2016 through the third quarter 2018. Moreover, the decrease in Housing Choice Voucher Program revenues from benchmarked FY 2018 units leased and a reduction in Public Housing tenant revenue added to the total revenue reduction.
- Total expenses increased slightly by \$139,420 (0.2%) in FY 2019. Total expenses were \$84.0 million and \$83.8 million for FY 2019 and FY 2018, respectively.
- The average monthly Housing Assistance Payment paid in 2019 was \$598 per unit, an increase of .67% over the average amount paid in 2018 of \$594 per unit.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

USING THIS ANNUAL REPORT

Implementation of GASB 34 requires a specific presentation of SLHA's financial statements. The following graphic outline provides a guide for the presentation.

Introductory Section Transmittal Letter General Information
--

MD&A Management's Discussion and Analysis (this section)
--

Basic Financial Statements Financial Statements Notes to Financial Statements
--

Other Required Supplemental Information Required Supplementary Information
--

Annual Financial Statements

Financial statements are prepared on a full accrual basis to present information in a more corporate-like presentation.

GASB 34 and 62 also require identification of certain types of financial activities. The activities are:

- **Governmental Activities** – This activity includes a local entity's basic services including public safety, public works, health, parks, planning, cultural and economic development and general administration. These activities are supported primarily with general revenue such as sales taxes, gross receipts taxes; P.I.L.O.T., property taxes, fines and specific program revenue like permit fees and grants.
- **Business-Type Activities** – This activity includes a local entity's activities that derive revenue from charges for services that are intended to recoup the full cost of operations.

SLHA only engages in business-type activities and its financial statements include three separate legal entities in this report SLHA, SLHA Capital Fund Corp. and Kingsbury Associates L.P. as well as blended component units; SLHA Capital Fund Corp. and Kingsbury Associates L.P. Component units are described as organizations that are legally separate from the SLHA for which SLHA is financially accountable. Blended component units are component units that are so intertwined with

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

the primary government that they are, in substance, the same as the primary government and are presented as part of the primary government. SLHA's blended component units are described in more detail in Note A (2) on page 22 in the "Notes to Financial Statements" section of the Basic Financial Statements.

Financial Statements

The financial statements are designed to show all business-type activities in a consolidated format. Three components are included:

1. Statement of Net Position, which is similar to a Balance Sheet. The Statement of Net Position reports all financial and capital resources for SLHA. The statement is presented in the format where assets, equals liabilities, plus "Net Position", formerly known as equity. Assets and liabilities are presented in order of liquidity, and are classified as "Current" (convertible into cash within one year) and "Non-current". Net Position is reported in three broad categories:
 - a. Net Investment in Capital Assets: This component of Net Position consists of all Capital Assets, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
 - b. Restricted Net Position: This component of Net Position consists of restricted assets, when constraints are placed on the asset by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc.
 - c. Unrestricted Net Position: Consists of Net Position that do not meet the definition of "Net Investment in Capital Assets", or "Restricted Net Position".
2. The financial statements also include a Statement of Revenues, Expenses and Changes in Net Position (similar to an Income Statement). This Statement includes Operating Revenues, such as rental income, Operating Expenses, such as administrative, utilities, and maintenance, and depreciation, and Non-Operating Revenue and Expenses, such as grant revenue, investment income and interest expense. The focus of the Statement of Revenues, Expenses and Changes in Net Position is similar to Net Income or Loss. The Changes in Net Position section shows how the Net Position is impacted by income and expenses of the current year. In effect, this amount shows the increase or decrease in "Equity" that was added or removed from the Statement of Net Position as a result of the income and expenses of the current year.
3. Finally, a Statement of Cash Flows is included that lists the detailed line items in the financial statements that added cash or removed cash from the SLHA's cash accounts during the year. Consequently, it reveals the change in the cash balance from the beginning of the year to the end of the year.

SLHA's funds consist of exclusively enterprise funds. Enterprise funds utilize the full accrual basis of accounting and are similar to accounting utilized by the private sector accounting. The financial data

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

schedule includes separate columns for different types of funding sources. SLHA has determined that all of the proprietary fund activities fall under one major program of providing housing assistance to the public. As such, SLHA presents its financial statements in a single column format.

FINANCIAL ANALYSIS

Statement of Net Position

SLHA's total net position decreased by \$6.6 million (-3.3%) from \$199.1 million in FY 2018 to \$192.6 million in FY 2019. The following analysis reflects SLHA's condensed summary of the Statement of Net Position as of September 30, 2019.

Assets

The net change in assets overall decreased by \$8.7 million. This decline reflects a decrease in Noncurrent Assets such as notes receivable and the value of capital assets due to depreciation and amortization respectively.

As shown in Table 1 on the next page, overall, current assets decreased slightly by \$0.5 million in 2019, due mainly to HUD's reimbursement of 3rd and 4th Quarters of 2018 and the 1st Quarter of 2019 of the Jobs Plus Earned Income Disregard that was in accounts receivable in the prior year.

Capital Assets, Net of Related Debt decreased just under \$5.1 million primarily because of an annual increase in accumulated depreciation. This decrease was somewhat tempered by the capitalization of Capital Fund expenditures for the modernization of Phase II of the development of LaSalle Park mentioned in the Financial Highlights section of this analysis.

Non-Current assets (notes receivable) decreased \$3.1 million overall as a result of continued amortization and the retirement of notes receivable that were loaned to homeowners in the Darst Webbe and Blumeyer areas as a home buyer requirement of the HOPE VI grants. As mentioned in previous Management Discussion and Analysis reports, costs of construction for mixed-finance projects that are being funded from capital sources (Capital Fund and/or HOPE VI) through a SLHA loan are now recorded as an expense and an increase to the Notes Receivable after each construction draw request is paid. At year end, construction expenditures are analyzed for each independent mixed-finance project to determine the total amount of costs incurred during the current fiscal year for each project where a promissory note has been executed. The balance of the Notes Receivable for each independent project in progress is then transferred from the capital source to the Public Housing Low Rent Program in the corresponding Asset Management Project (AMP) fund through an inter-program transfer.

Liabilities

The net change in overall liabilities decreased by approximately \$2.1 million (-50.8%) in FY 2019. Liabilities are divided into current and long-term liabilities.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

Current liabilities decreased by \$1.5 million over FY 2018. Net position for the year ended September 30, 2018 has been restated to adjust the accounting treatment of inter-fund notes receivable and payable between the Authority and Kingsbury Associates, L.P. to improve consistency across the consolidated entities. As a result of this restatement, the September 30, 2018 net position increased and inter-fund activity decreased by \$989,468 after eliminations. Due to the differences in the year end between the St. Louis Housing Authority and its component units a net amount of \$93,655 has been shown on the statement of net position as inter-fund activity and is included in current liabilities. A decrease in accounts payable related to vendors and accrued interest of nearly \$0.5 million also added to the overall decrease in current liabilities.

Long-term liabilities decreased approximately \$0.6 million. The long-term liabilities will continue to decrease annually as a result of the payment of long-term bonds outstanding, including principle and interest, for the rehabilitation of Kingsbury and Cochran Plaza.

Net Position

Net Investment in Capital Assets decreased by approximately \$4.4 million. Restricted Net Position and Unrestricted Net Position decreased by \$3.4 million and increased by \$1.2 million respectively, because of a number of factors as discussed in the asset and liability sections above including the recording of amortization expenses and the elimination of component unit activity and the restatement of eliminating entries.

**TABLE 1
STATEMENT OF NET POSITION**

	FY 2019	FY 2018
Current Assets	\$29,666,495	\$30,147,095
Capital Assets	\$96,151,179	\$101,222,360
Other Non-Current Assets	\$75,743,711	\$78,867,557
Total Assets	\$201,561,385	\$210,237,012
Current Liabilities	\$1,998,161	\$3,475,002
Long-Term Liabilities	\$7,008,043	\$7,642,894
Total Liabilities	\$9,006,204	\$11,117,896
Net Investment in Capital Assets	\$88,993,996	\$93,369,460
Restricted Net Position	\$88,121,980	\$91,566,159
Unrestricted Net Position	\$15,439,205	\$14,183,497
Total Net Position	\$192,555,181	\$199,119,116

Changes in Revenues, Expenses and Net Position

Total revenues (including capital contributions) decreased by \$0.5 million (-0.63%) from \$76.9 million in FY 2018 to \$76.4 million in FY 2019. Total expenses increased slightly in the current fiscal year by \$0.1 million (0.17%) from \$83.8 million in FY 2018 to \$83.9 million in FY 2019. This results in a total decrease of net position of \$0.6 million. A further explanation of each of these components is included below:

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

Revenues

Rents and other tenant charges reduced substantially by \$0.6 million (-14.1%) in 2019 primarily from lower rents charged in some developments due to income changes and revenues received from the Jobs Plus Earned Income Disregard (JPEID) that was received in the current year for the third and fourth quarter 2018 through the first quarter 2019. This is compared to the 2018 reimbursement of the Jobs Plus Earned Income Disregard for the fourth quarter 2016 through the third quarter 2018.

Capital Fund Grants, however increased by \$158,618 (4.7%) in part due to a slight increase in costs for Phase II of the LaSalle Park modernization from the previous year.

Operating Subsidy and Grant revenues decreased overall by \$0.7 million (-1.0%) in FY 2019. A closer look at the individual program breakdown shows Capital Funds for operating/soft costs declined by \$0.5 million due to many of the Capital Grants expending all of their soft costs in the previous year and closing. The three remaining grants had reduced planning, legal and other architectural and engineering costs. Further, there was a substantial decrease in the number of units leased over the prior year. As a result, there was a decrease in grant revenues from the Housing Choice Voucher Program (HCV or Section 8) of \$0.5 million. The "benchmark" using calendar year 2018 leasing statistics determines the amount of the FY 2019 renewal amount. In addition, revenues received by the (ROSS) Jobs Plus grant awarded in mid-year 2015 and extended until 2020 coupled with the completion of the Juvenile Re-entry Assistance Program (JRAP) reduced the reimbursement of ROSS grants by \$0.6 million overall. In particular, the Jobs Plus Earned Income Disregard (JPEID) that was received in the current year for the third and fourth quarter 2018 through the first quarter 2019 as compared to the 2018 reimbursement of the Jobs Plus Earned Income Disregard for the fourth quarter 2016 through the second quarter further illustrates this decrease. However, these decreases were somewhat alleviated by a Public Housing Operating Subsidy increase of slightly more than \$0.7 million due to a rise in the proration percentage in FY 2019 from approximately 94.742% in 2018 to 97.777% in 2019.

Unrestricted and Restricted Investment Income increased marginally in FY 2019 by \$18,243 (21.4%) and \$29,315 (27.8%) respectively. In 2019, the interest rates again continue to rise as first mentioned in the prior Management Discussion and Analysis from an average of 1.5% in FY 2018 to 2.0% in 2019. Restricted Investment income also increased because of rising interest rates.

Other Revenues increased by \$601,499 (81.7%) mostly due to the setting up of the Authority Operating Subsidy Reserve for North Sarah III in FY 2019.

Expenditures

In FY 2019, Administrative expenditures stayed relatively flat by increasing only slightly \$16,872 (0.18%) from the previous year. In addition, smaller reductions were seen in the cost of individual public housing developments as allocated overhead was reduced by approximately \$126,000. However, these cost savings were nullified by the increase in the cost of administrative benefits as well as the audit costs of the St. Louis Housing Authority.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

Resident Services expenditures also increased slightly by \$33,738 (13.5%) primarily due to the hiring in May 2019 of a new Public Housing FSS Coordinator that had been vacant since the last fiscal year and an increased in relocation costs associated with the LaSalle Park modernization Phases I and II.

Utility costs increased again in 2019 by \$0.3 million (8.4%). This increase can be attributed to the legal formula for the subsidy of mixed finance development utilities coupled with the continued increase in sewage rates and fees since 2016 of 11% to the Metropolitan Sewer District. The increase satisfied a 2012 consent decree with the U.S. Environmental Protection Agency and the Missouri Coalition for the Environment to carry out \$4.7 billion in sewer system upgrades over the next 20 years.

Ordinary Maintenance expenditures, declined by \$0.7 million (-14.5%) as a direct result of the retainage and general construction expenses associated with the North Sarah III mixed finance development being recorded in fiscal year 2018.

Expenditures associated with Protective Services decreased somewhat by only \$105,390 (-6.5%) largely due to timing issues related to invoicing for payment of security services in the prior year as well as the reduction of 24 hour Security services at Euclid Plaza to a normal level in FY 2019.

General expenses increased slightly by \$85,378 (1.3%) due to a full year of amortization costs of North Sarah III and increased ACC Reserve Shortfall costs related to the Mixed Finance developments. These increases were offset by a reduction of Jobs Plus Rent Incentives relating to the Earned Income Disregard for Clinton Peabody in 2019 from 2018 levels. Non-routine Maintenance expenditures that include Casualty Losses, decreased \$0.1 million (-36.8%) from FY 2018 owing to a reduction in non-budgeted fund requests for rodent and mold remediation in Clinton Peabody as well as the completion of the renovation of 4 fire damaged units in Clinton Peabody as well as 4 fire damaged units in King Louis Phase III.

Although the expenditures in the Housing Choice Voucher Program increased by \$.7 million or (1.5%), the lease up of units decreased slightly in fiscal year 2019 from 2018. This was accomplished by an increase in the per unit cost (PUC) of housing assistance payments of an average of \$598 from an average of \$594 per unit month from the previous year.

Interest Expenses and Depreciation increased marginally by \$57,602 (-0.7%) as a result of a an increase of \$88,559 relating to prior Capital Fund building improvements beginning to be depreciated in 2019 coupled with the gradual reduction of CFFP loan balances for the rehabilitation of Kingsbury and Cochran Plaza and corresponding interest expenses of \$146,161.

The combined result is an overall total expenditures increase of roughly of \$139,420 (0.2%) with a total change in net assets of \$0.6 million. The following table reflects the SLHA's condensed summary of the Statement of Revenues, Expenses, and Changes in Net Position as of September 30, 2019.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

TABLE 2
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	FY 2019	FY 2018
Revenues		
Tenant Revenue - Rents and Other	\$3,598,902	\$4,190,770
Operating Subsidies and Grants	\$67,671,621	\$68,367,672
Capital Grants	\$3,560,084	\$3,401,466
Investment Income – Unrestricted	\$103,385	\$85,142
Investment Income – Restricted	\$134,626	\$105,311
Other Revenue	\$1,337,300	\$735,801
Total Revenue	\$76,405,918	\$76,886,162
Expenses		
Administrative	\$9,283,737	\$9,266,865
Tenant (Resident) Services	\$283,542	\$249,804
Utilities	\$4,133,274	\$3,813,740
Maintenance	\$4,260,665	\$4,985,539
Protective Services	\$1,514,758	\$1,620,148
General	\$6,557,440	\$6,472,062
Non-Routine Maintenance	\$238,780	\$377,846
Housing Assistance Payments	\$49,406,014	\$48,695,184
Interest Expense	\$340,114	\$486,275
Depreciation	\$7,940,997	\$7,852,438
Total Expenses	\$83,959,321	\$83,819,901
Change in Net Position	(\$7,553,403)	(\$6,933,739)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of fiscal year-end 2019, SLHA had \$96.2 million invested in Capital Assets as reflected in the following schedule (additions, deductions and depreciation), which represents a net decrease of \$5.1 million (4.8%) from the end of FY 2018. As explained above, the decrease in Capital Assets is principally the result of an increase in accumulated depreciation.

TABLE 4
CHANGE IN CAPITAL ASSETS

	Business-Type Activities
Beginning Balance	\$101,222,360
Additions	\$4,309,322
Deletions/Demolition	(\$1,492,933)

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

Depreciation - Additions	\$53,445
Depreciation - Deletions	(\$7,941,015)
Ending Balance	\$96,151,179

SLHA's capital assets as of September 30, 2019 included land, buildings, improvements and construction in progress that totaled \$266.4 million (without accumulated depreciation), which is comprised of Public Housing units available for lease to low and moderate income residents, new construction and rehabilitation of existing stock.

**TABLE 3
CAPITAL ASSETS AT YEAR-END
(NET OF DEPRECIATION)**

Business-Type Activities	FY 2019	FY 2018
Land and land rights	\$25,707,912	\$25,707,912
Construction in Progress	\$1,967,562	\$1,439,488
Structures and Equipment	\$238,728,247	\$236,439,932
Accumulated Depreciation	\$(170,252,542)	\$(162,364,972)
Total	\$96,151,179	\$101,222,360

This year's major projects (over \$1 million) are:

Capital Fund and Replacement Housing Factor Construction

1. LaSalle Park Village Renovation initiative (total cost \$12.3 million) encompasses the complete renovation of the interiors of this development, as well as investigation and major replacement of site sanitary and storm sewers and site amenities, such as sidewalks and parking area repair/replacement. Due to the major capital cost to undertake and complete this renovation work, in addition to continued reductions in Capital funding, completion was planned to be accomplished over a period of four to five years in three separate phases.
 - a. Phase I of the LaSalle Park Village Renovation (\$3.5 million) commenced bidding on September 22, 2015. Sealed bids were received and opened on December 17, 2015. Bid review and recommendation for award of contract was completed and a contract was issued. The notice to proceed was issued effective February 16, 2016. The project was declared substantially complete as of November 3, 2017.
 - b. Phase II of the LaSalle Park Village Renovation (\$4.3 million) encompasses the renovation of six buildings containing 52 units. Sealed bids were received and opened on March 7, 2017. Bid review and recommendation for an award was completed and a contract was issued. The contractor received their notice to proceed on December 18, 2017. The contract completion was scheduled for December 28, 2018. However, due building permit delays, the project did not begin until March 12, 2018. The contract was completed on August 2, 2019.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

- c. Phase III of the LaSalle Park Village Renovation (\$4.5 million) will consist of the renovation of the remaining 48 units left at the LaSalle Park development. Construction started in February of 2020 and is expected to take 12 months to complete.

Jobs Plus Pilot Grant (ROSS) - \$3,000,000

1. The St. Louis Housing Authority was awarded a \$3 million grant from the U.S. Department of Housing and Urban Development (HUD) in April 2, 2015, to develop locally-based approaches to increase earnings and advance employment outcomes for Public Housing residents. This grant funds initiatives to improve employment and earnings outcomes for Public Housing residents through supports such as work readiness, employer linkages, job placement and financial literacy. The term of the grant is four years but has been extended to Fiscal Year 2020 to complete the remaining Earned Income Disregard reimbursements.

All major improvements were performed over multiple fiscal years. Therefore, only a portion of the project cost (for Authority-owned developments) indicated contributes to the increase in Capital Assets.

Debt

In May 2007, SLHA issued four series of private activity bonds (Series A, B, C, and D) for a total of approximately \$17.4 million to be used in conjunction with the Capital Fund Financing Program to modernize and rehabilitate the Kingsbury and Cochran Plaza developments. As of September 30, 2019 Series A and D were paid in full. The remaining series B and C. revenue bonds of which \$685,000 thousand in principle was repaid in 2019 for a total of \$10.6 million repaid to date and a current unmatured balance of \$7.5 million as shown in Table 5.

**TABLE 5
OUTSTANDING BONDS AND LOANS PAYABLE**

Debt Issue	Interest Rate	Unmatured Balance 2018	Debt Issued During Year	Retired During Year	Unmatured Balance 2019
05/03/2007	4.850%	2,920,000	-	265,000	2,655,000
05/03/2007	4.700%	4,570,000	-	420,000	4,150,000
Total		\$7,490,000	-	\$ 685,000	\$6,805,000

SLHA and the now dissolved SLHA Central Office Corp, a blended component unit, entered into a capital lease for solar panels. As part of the agreement, quarterly disbursements as well as monthly lease payments were required under the long-term agreement as set in an agreed upon repayment schedule. At year-end, SLHA had an unmatured balance of \$90,636. In FY 2013, new solar panel capital lease debt of \$322,640 was issued to the former SLHA Central Office Corp. of which \$10,717 was retired during FY 2019. The capital lease agreement for the solar panels was extended again for another year to legally amend or end the current agreement. Therefore, the lease payments were frozen

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

to 2018 rates. The table below continues to show the capital lease liability for the solar panels for the Central Office building through the end of the fiscal year 2019.

**TABLE 6
OUTSTANDING CAPITAL LEASE LIABILITY**

Debt Issue	Interest Rate	Unmatured Balance 2018	Debt Issued During Year	Retired During Year	Unmatured Balance 2019
04/29/2011	1%	96,470	-	2,707	93,763
02/01/2012	0%	266,430	-	8,010	258,420
Total		\$362,900	-	\$10,717	\$352,183

It should be noted that SLHA's financial statements for FY 2019 include the December 31, 2018 activity for Kingsbury Associates, L.P. representing one of the remaining blended component units.

ECONOMIC FACTORS AFFECTING FUTURE YEARS

SLHA is dependent on federal funds from the U.S. Department of Housing and Urban Development (HUD) for funding of all its programs; therefore, SLHA is affected more by the federal budget than by the local economy. Dependency on HUD funds also subjects SLHA to changes in its financial position, resulting from significant changes in legislation.

The continued underfunding of Public Housing Operating Subsidy is steadily reducing the cash reserves to fund many developments. It is anticipated that the financial score portion (FASS) of the overall PHAS score for FY 2020 and beyond may be affected.

In addition, on April 8, 2015, HUD's Office of Policy and Development and Research (PD&R) released the findings of the Housing Choice Voucher (HCV) Administrative Fee Study. This study measures the cost of operating a high performing HCV program and recommends a new formula for calculating and distributing administrative fees to PHAs. If the new formula is implemented as proposed the Administrative Fee will be reduced by 6%. HUD's goal was to implement the new fee formula in calendar year 2017, although this has been put on hold. However, with the current administration looking to reduce administrative fees this may yet resurface in the next fiscal year.

With Public Housing Authorities Directors Association (PHADA) and The National Association of Housing and Redevelopment Officials (NAHRO) as the lead plaintiffs, a lawsuit was filed on January 3, 2013 based on the claim that HUD's offset breached the Annual Contributions Contract (ACC) of the PHA Plaintiffs in 2012 when "rather than reducing their subsidy payments by a uniform percentage (pro-rata basis), it first offset each PHA's payment by a figure that varied from one PHA to another – the amount of its excess operating reserves." The judge agreed that HUD had breached its [contractual] obligations under the ACCs when it applied the [excess] operating [reserves] offset in

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2019

response to the 2012 Appropriations Act, rather than the pro rata reduction prescribed by HUD's regulations and awarded compensatory damages of almost \$136 million. On August 1, 2017, SLHA agreed to participate in the second round of 2012 offset litigation. PHADA estimates the potential damages could be up to \$5,398,000. The second round of offset litigation still continues to go through the judicial process. NAHRO will continue to provide updates.

FINANCIAL CONTACT

This financial report is designed to provide citizens, customers and investors with a general overview of SLHA's finances and to show SLHA's accountability for the funds it receives.

For questions about this report, please contact Brenda Jackson, Director of Finance, at the St. Louis Housing Authority, 3520 Page Boulevard, St. Louis, Missouri 63106, or by calling (314) 286-4232.

St. Louis Housing Authority
STATEMENT OF NET POSITION
September 30, 2019

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 9,954,700	\$ 10,241,927
Investments	5,221,456	4,580,999
Accounts receivable, net	308,352	925,651
Accrued interest receivable	41,649	36,375
Prepaid expenses	1,188,627	1,142,345
Total current assets	16,714,784	16,927,297
NONCURRENT ASSETS		
Restricted cash and investments		
Cash and cash equivalents	8,489,934	7,454,533
Investments	4,461,777	5,765,265
Total restricted cash and investments	12,951,711	13,219,798
Capital assets		
Land	13,352,102	13,352,102
Construction in progress	1,967,562	1,439,488
Site improvements	12,355,810	12,355,810
Buildings	237,516,237	235,174,477
Furniture, equipment, and machinery - dwelling	153,860	153,860
Furniture, equipment, and machinery - non dwelling	1,058,150	1,111,595
Less accumulated depreciation	(170,252,542)	(162,364,972)
Total capital assets	96,151,179	101,222,360
Notes receivable, net	75,743,711	78,867,557
Total noncurrent assets	184,846,601	193,309,715
Total assets	\$ 201,561,385	\$ 210,237,012
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	\$ 325,418	\$ 821,807
Accrued wages	236,333	193,220
Accrued liabilities	169,626	192,751
Tenant security deposits	374,368	388,930
Deferred revenue	3,476	3,198
Accrued interest payable	161,909	178,205
Inter-fund activity	(93,655)	900,189
Current portion of accrued compensated absences	95,056	87,858
Current portion of capital lease obligation	10,630	23,844
Current portion of bonds and loans payable	715,000	685,000
Total current liabilities	1,998,161	3,475,002
NONCURRENT LIABILITIES		
Accrued compensated absences less current portion	377,416	366,572
Other noncurrent liabilities	199,074	132,266
Capital lease obligation	341,553	339,056
Bonds and loans payable less current portion	6,090,000	6,805,000
Total noncurrent liabilities	7,008,043	7,642,894
Total liabilities	9,006,204	11,117,896
NET POSITION		
Net investment in capital assets	88,993,996	93,369,460
Restricted net position	88,121,980	91,566,159
Unrestricted net position	15,439,205	14,183,497
Total net position	192,555,181	199,119,116
Total liabilities and net position	\$ 201,561,385	\$ 210,237,012

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the year ended September 30, 2019

	2019	2018
OPERATING REVENUES		
Tenant rental revenue	\$ 3,477,525	\$ 4,048,377
Other tenant revenue	121,351	142,059
Fraud recovery	26	334
Other revenue	801,131	735,801
Other income - restricted	536,169	-
Total operating revenues	4,936,202	4,926,571
OPERATING EXPENSES		
Administrative	9,283,737	9,266,865
Tenant services	283,542	249,804
Utilities	4,133,274	3,813,740
Ordinary maintenance and operations	4,260,665	4,985,539
Protective services	1,514,758	1,620,148
Insurance expenses	656,368	666,578
General expenses	5,901,072	5,805,484
Extraordinary maintenance	114,209	195,710
Casualty losses	124,571	182,136
Depreciation expense	7,940,997	7,852,438
Housing assistance payments	49,406,014	48,695,184
Total operating expenses	83,619,207	83,333,626
LOSS FROM OPERATIONS	(78,683,005)	(78,407,055)
NON-OPERATING REVENUES (EXPENSES)		
HUD operating grants	67,671,621	68,367,672
Investment income - unrestricted	103,385	85,142
Investment income - restricted	134,626	105,311
Interest expense	(340,114)	(486,275)
Net non-operating revenues (expenses)	67,569,518	68,071,850
LOSS BEFORE HUD CAPITAL GRANTS	(11,113,487)	(10,335,205)
HUD CAPITAL GRANTS	3,560,084	3,401,466
CHANGE IN NET POSITION	(7,553,403)	(6,933,739)
NET POSITION, BEGINNING OF YEAR	199,119,116	206,052,855
PRIOR PERIOD ADJUSTMENT	989,468	-
NET POSITION, BEGINNING OF YEAR, RESTATED	200,108,584	206,052,855
NET POSITION, END OF YEAR	\$ 192,555,181	\$ 199,119,116

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS
For the year ended September 30, 2019

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from tenants	\$ 4,268,447	\$ 4,229,059
Other cash received	1,332,304	731,911
Cash paid to suppliers and employees	<u>(73,059,005)</u>	<u>(72,098,176)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	<u>(67,458,254)</u>	<u>(67,137,206)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
HUD operating grants	67,671,621	68,367,672
Cash received from other funds	<u>(4,376)</u>	<u>114,402</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>67,667,245</u>	<u>68,482,074</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
HUD capital grants	3,560,084	3,401,466
Repayment of debt	(685,000)	(650,000)
Interest payment on debt	(356,410)	(308,070)
Payments of capital lease	(10,717)	(10,626)
Purchase of capital assets	<u>(2,869,816)</u>	<u>(2,746,218)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(361,859)</u>	<u>(306,739)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net investment activity	663,031	2,771,829
Interest income	<u>238,011</u>	<u>190,453</u>
NET CASH FROM BY INVESTING ACTIVITIES	<u>901,042</u>	<u>2,962,282</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	748,174	4,000,411
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>17,696,460</u>	<u>13,696,049</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 18,444,634</u>	<u>\$ 17,696,460</u>
Cash and cash equivalents	\$ 9,954,700	\$ 10,241,927
Restricted cash and cash equivalents	<u>8,489,934</u>	<u>7,454,533</u>
Total cash and cash equivalents	<u>\$ 18,444,634</u>	<u>\$ 17,696,460</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS - CONTINUED
For the year ended September 30, 2019

	2019	2018
RECONCILIATION OF NET LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Loss from operations	\$ (78,683,005)	\$ (78,407,055)
Adjustments to reconcile net loss to net cash from operating activities		
Depreciation	7,940,997	7,852,438
Amortization	3,123,846	3,155,721
Change in accounts receivable	617,299	54,229
Change in accrued interest receivable	(5,274)	(3,250)
Change in prepaid expenses	(46,282)	(15,361)
Change in accounts payable	(496,389)	194,548
Change in accrued wages	43,113	(3,766)
Change in accrued liabilities	(23,125)	33,817
Change in tenant security deposits	(14,562)	1,382
Change in accrued compensated absences	18,042	18,053
Change in noncurrent liabilities	66,808	(17,322)
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ (67,458,254)	\$ (67,137,206)

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies of the St. Louis Housing Authority:

1. Organization

St. Louis Housing Authority

The St. Louis Housing Authority was established for the purpose of engaging in the development, acquisition, and administrative activities of the low-income housing program and other programs with similar objectives. The U.S. Department of Housing and Urban Development (HUD) has direct responsibility for administering the low-income housing program under the U.S. Housing Act of 1937, as amended. HUD is authorized to enter into contracts with local housing authorities to make grants to assist the local housing authorities in financing the acquisition, construction, and/or leasing of housing units and to make annual contributions or “subsidies” to the local housing authorities for the purpose of maintaining the low-rent character of the local housing program.

2. Reporting Entity

The St. Louis Housing Authority includes the low-rent public housing program, capital fund program, rental assistance programs and various grants from HUD. The developments included under the low-rent public housing program are operated by various management companies. The management companies are required to obtain audits for each development they operate. For financial reporting purposes, the St. Louis Housing Authority (primary government) includes Kingsbury Associates, L.P. as a blended component unit. The blended component unit, although a legally separate entity is, in substance, part of the St. Louis Housing Authority’s operations and so data from this unit are combined with data of the St. Louis Housing Authority.

Blended Component Unit

Kingsbury Associates, L.P.

Kingsbury Associates, L.P. is a limited partnership that was formed on May 1, 2007 as the ownership entity of Kingsbury Terrace Apartments, a 120 unit mixed finance public housing development.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

2. Reporting Entity – Continued

Kingsbury Associates, L.P. - Continued

The limited partnership has two members. The general partner is the SLHA Capital Fund Corporation. U.S. Bank Community Development Corporation, a former limited partner, sold its interest of 99.98% in the partnership to USB LIHTC Fund 2012-6, L.L.C. effective July 10, 2012. SLHA Capital Fund Corporation, the general partner and U.S. Bancorp Missouri Low-Income, a limited partner, each has .01% interest in the partnership. The general partner controls all the operations of the partnership.

The SLHA Capital Fund Corporation was formed to assist the St. Louis Housing Authority in the financing of capital improvements to public housing units and to facilitate, engage in, assist in and otherwise carry out, either individually or in cooperation with other entities, either public or private any part of the development and/or operations related to public housing in furtherance of the purposes of the Housing Authority. The policies are determined by a three-member board all of which are employees of the St. Louis Housing Authority or members of the St. Louis Housing Authority Board of Commissioners. The SLHA Capital Fund Corporation has no employees and all staff work is done by the SLHA staff or by consultants to the SLHA Capital Fund Corporation.

Kingsbury Associates, L.P., and the St. Louis Housing Authority have a financial and operational relationship which requires that Kingsbury Associates, L.P.'s financial statements be blended into the St. Louis Housing Authority financial statements because SLHA Capital Fund Corporation controls the operation of the limited partnership. Kingsbury Associates, L.P. has a fiscal year end of December 31.

3. Basis of Presentation

The St. Louis Housing Authority's financial statements are prepared in accordance with accounting principles generally accepted in the United States (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

3. Basis of Presentation - Continued

The financial transactions of the St. Louis Housing Authority are reported in an individual fund. The fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, net position, revenues and expenses. The St. Louis Housing Authority uses an enterprise fund which is a proprietary fund type. The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The accounting principles generally accepted in the United States of America applicable are those similar to businesses in the private sector.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's ongoing operations. The principal operating revenues of the St. Louis Housing Authority are charges for tenant rents. Operating expenses for the St. Louis Housing Authority include the cost of services, administrative expenses, depreciation on capital assets, and housing assistance payments.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

4. Basis of Accounting

The St. Louis Housing Authority's accounts are maintained as an enterprise fund type, which is accounted for on an economic resources measurement focus using the accrual basis of accounting. Revenue is recorded when revenue is earned, expenses are recorded at the time expenses are incurred, and liabilities are recorded at the time liabilities are incurred. When both restricted and unrestricted resources are available for use, then it is the St. Louis Housing Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

5. Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

6. Cash and Investments

Cash, savings accounts, checking accounts, and certificates of deposit with maturity dates of three months or less are considered cash and cash equivalents for purposes of the statement of cash flows. The St. Louis Housing Authority maintains all deposits in bank accounts in the name of the St. Louis Housing Authority.

Investments are stated at fair value. The St. Louis Housing Authority is invested in the following HUD approved investments:

- Direct obligations of the federal government backed by the full faith and credit of the United States.
- Obligations of government agencies.
- Securities of government sponsored agencies.
- Demand and savings deposits.
- Time deposits and repurchase agreements.

7. Accounts Receivable

The St. Louis Housing Authority determines the allowance for doubtful accounts for tenant dwelling rents based on a review of the current status of the existing receivables. All other receivables are considered to be fully collectable.

8. Notes Receivable

The St. Louis Housing Authority has seven types of notes receivable: mixed finance, related party, capital project, development project, pass through, homeownership mortgage, and homeownership construction.

Capital project, development project, and pass through notes receivable - Capital project, development project, and pass through notes receivable are expected to be paid back according to their respective note agreement.

Related party notes receivable – Related party notes receivable are to the blended component unit and are eliminated along with the corresponding notes payable.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

8. Notes Receivable - Continued

Mixed finance notes receivable - The St. Louis Housing Authority has outstanding notes receivable with mixed finance low-income housing projects. These notes receivable were established in order to secure public housing units for low income families in St. Louis, Missouri. Actual repayment of these notes receivable is considered unlikely. Management has determined that these notes receivables represent a prepaid asset for the future guarantee of low-income public housing units. The notes receivable are amortized over the period that the limited partnerships guarantees the public housing units, typically 40 years. Mixed finance low-income housing projects still in construction are not amortized until they are placed in service.

Amortization of the mixed finance notes receivable is accounted for by an annual increase in the amortization of notes receivable contra asset accounts. The notes receivable prepaid asset is evaluated annually for impairment. Impairment criteria are related to the likelihood of the limited partnerships to continue to provide public housing units. Payments received from the limited partnerships are not expected. In the event a limited partnership makes a payment from available cash flow, the payment is recorded as current year income.

Homeownership mortgage receivable - Homeownership second mortgages are recorded at the original face value and amortized over the period of forgiveness as prescribed in the mortgage agreement. Loan forgiveness amortization expense is recorded in general expenses in the statement of activities. If the homeowner transfers ownership of the property prior to or during the forgiveness period to another qualifying low-income individual, the second mortgage transfers to the new homeowner and forgiveness continues. If the homeowner transfers ownership of the property prior to or during the forgiveness period to a party other than a qualifying low-income individual, the balance of the second mortgage becomes payable.

Homeownership construction notes receivable – Homeownership construction notes receivable are intended to be converted to homeowner mortgage receivable in the future as properties constructed are sold to qualifying low-income homeowners.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

9. Capital Assets

Assets which cost more than \$5,000 or with a useful life of more than one year are capitalized. Capital assets are recorded at cost, or if contributed property, at their fair value at the time of contribution. Repairs and maintenance are recorded as expenses; improvements and additions are capitalized. Depreciation is provided over the estimated useful lives, between 5 years and 31.5 years, for the respective assets using the straight-line method.

10. Net Position Classification

Net position is required to be classified into three components – net investment in capital assets, net of related debt; restricted and unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and costs to be recovered from future revenues, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt.

Restricted

This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted

This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt." When both restricted and unrestricted resources are available for use, it is the St. Louis Housing Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

11. Inter-Fund Transactions

Inter-fund transactions are reflected as loans, services provided, reimbursements, or transfers. Loans, which are reported as receivables and payables, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” or “advances to/from other funds.”

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers.

12. Income Taxes

St. Louis Housing Authority is exempt from Federal and State income taxes as a governmental subdivision of the State of Missouri.

Under provisions of the Internal Revenue Code and applicable state laws, Kingsbury Associates, L.P. (the Partnership) is not directly subject to federal income taxes. The results of its operations are includable in the tax returns of its partners. Therefore, no provision for income tax expense has been included in the accompanying financial statements. The Partnership is located within the City of St. Louis (the City). The City does not recognize the pass-through status of the Partnership, and charges an income tax to the partnership.

Under the provisions of the Nonprofit Corporation Law of Missouri, the SLHA Capital Fund is not subject to State of Missouri taxes. The SLHA Capital Fund, however, has not been granted tax exempt status under provisions of the Internal Revenue Code.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

13. Compensated Absences

The St. Louis Housing Authority's policy allows employees to accumulate unused sick leave and vacation leave up to 440 hours for line staff and 480 hours for Supervisors, Managers, Vice-Presidents, General Counsel, Chief Financial Officer, Chief Development Officer and the Chief Operating Officer. Upon termination, accumulated vacation leave will be paid out up to the maximum carryover of hours and accumulated sick leave will be paid out based on one hour of pay for every five hours of sick leave accrued, up to a maximum of eighty hours.

14. Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

15. Recent Accounting Pronouncements:

Adoption of New Accounting Pronouncements

- In November 2016, GASB issued Statement No. 83 Certain Asset Retirement Obligations. This Statement addresses accounting and financial reporting for certain asset retirement obligations associated with the retirement of a tangible capital asset.
- In April 2018, GASB issued Statement No. 88 Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The adoption of these standards did not have a significant impact on the financial statements.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE B. CASH AND INVESTMENTS

1. Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the St. Louis Housing Authority's deposits may not be returned to it. The St. Louis Housing Authority does not have a deposit policy for custodial credit risk. As of September 30, 2019, the St. Louis Housing Authority's bank deposit and certificate of deposit balances were \$20,341,398. As of September 30, 2019, all deposits were fully insured or collateralized with collateral held in the St. Louis Housing Authority's name.

The St. Louis Housing Authority's major financial institution checks the balances against collateral every morning and collateral balances are adjusted as necessary. If a large transaction occurs intraday, the system does not adjust until the following morning.

As of September 30, 2019, the St. Louis Housing Authority had deposits with a carrying value of \$1,036,557 that are held in the name of Missouri Housing Development Commission (MHDC) on behalf of the St. Louis Housing Authority.

As of December 31, 2018, the component unit bank deposit and certificate of deposit balance was \$949,074. As of December 31, 2018, no funds were held in the component unit's name in excess of the FDIC limit.

2. Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the St. Louis Housing Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The St. Louis Housing Authority does not have an investment policy for custodial credit risk.

As of September 30, 2019, the St. Louis Housing Authority's investments were \$9,683,232. These investments were insured and registered, or securities were held by the St. Louis Housing Authority or its agent in the St. Louis Housing Authority's name.

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2019

NOTE B. CASH AND INVESTMENTS - CONTINUED

3. Credit Risk Investments, Concentration of Credit Risk and Interest Rate Risk – Investments

The St. Louis Housing Authority’s investments consisted of U.S. Government Agency obligations. These investments were given a credit rating of AA+ to AAAm by Standard and Poor. Investments also included certificates of deposit with original maturities of twelve months or less.

The carrying value, which approximates fair value, for deposits and investments at September 30, 2019 was as follows:

Cash on hand	\$ 2,000
Cash in bank	12,920,033
Money market accounts	1,087,649
MHDC investments in bank	1,036,559
Certificates of deposit	6,917,108
U.S. government agency and treasury obligations	6,164,518
	<u>\$ 28,127,867</u>
Cash and cash equivalents - unrestricted	\$ 9,954,700
Cash and cash equivalents - restricted	8,489,934
Investments - unrestricted	5,221,456
Investments - restricted	4,461,777
	<u>\$ 28,127,867</u>

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2019

NOTE B. CASH AND INVESTMENTS - CONTINUED

3. Credit Risk Investments, Concentration of Credit Risk and Interest Rate Risk – Investments – Continued

The following is a detail of amounts included in cash and cash equivalents, which are restricted for specific purposes:

Escrow bond funds	\$ 180,269
Endowment funds	663,022
Homeownership revolving fund	207,541
Family self sufficiency escrow	199,290
Section 8 HAP funds	1,007,358
Tenant security deposits	394,469
Mixed Finance Units	5,089,483
Component Units	748,502
	<u>\$ 8,489,934</u>

The following is a detail of amounts included in investments, which are restricted for specific purposes:

Self insurance fund	\$ 365,306
Hope VI escrow	596,953
Homeowner funds	1,043,719
Mixed finance escrow reserves	2,455,799
	<u>\$ 4,461,777</u>

NOTE C. ACCOUNTS RECEIVABLE

Accounts receivable consists of public housing agency (PHA) projects, HUD other projects, miscellaneous, and tenant dwelling rents. The allowance for uncollectible accounts receivable at September 30, 2019 was \$18,847.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE C. ACCOUNTS RECEIVABLE

The following is a detail of amounts in accounts receivable at September 30, 2019:

Tenant receivables	\$	75,362
Tenant receivables - Component Unit		298
Tenant repayment agreement		5,970
Other receivables		206,415
Receivable from HUD - CFP		29,980
Receivable from HUD - Other Projects		9,174
Allowance		(18,847)
		\$ 308,352

NOTE D. NOTES RECEIVABLE

Capital Project

The St. Louis Housing Authority has issued notes receivable up to \$5,608,174 to limited partnerships to fund the construction of energy efficiency upgrades, including the installation of solar panels. The notes receivable mature and are due on September 21, 2040. Notes receivable at September 30, 2019, included \$5,608,174 related to the solar panel project.

Related Party Notes Receivable

On May 1, 2007, Kingsbury Associates, L.P agreed to two notes due to the St. Louis Housing Authority for \$1,470,000 and \$9,795,000, respectively. The notes also call for any interest earned on bond proceeds used to fund the receivable to be forwarded to Kingsbury Associates, L.P. as part of the note. Interest earned by the St. Louis Housing Authority and added to the outstanding note receivable balance totaled \$1,498,147. Both notes mature on April 30, 2069 and carry interest rates of 4.900% and 8.500%, respectively.

During the year ended September 30, 2010, the St. Louis Housing Authority received payments of \$4,980,000. As of September 30, 2019, the St. Louis Housing Authority's receivable from Kingsbury Associates, L.P. totaled \$7,783,147. These notes receivable and corresponding notes payable were eliminated in the accompanying financial statements.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE D. NOTES RECEIVABLE – CONTINUED

Mixed Finance Low-Income Housing Projects

The St. Louis Housing Authority has issued notes receivable to limited partnerships for mixed financing low-income housing projects. Principal and interest is repayable prior to maturity only from net available cash flow, net proceeds, or condemnation/insurance proceeds from the housing project.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2019 are as follows:

Project	Year of Maturity	Face Value	Accumulated Amortization	Net Value
644 Murphy Park I	2051	\$ 3,840,000	\$ (2,253,188)	\$ 1,586,812
645 Murphy Park II	2056	5,212,000	(2,648,999)	2,563,001
646 Murphy Park III	2059	6,610,000	(2,878,655)	3,731,345
647 King Louis Square I	2050	3,987,000	(1,918,744)	2,068,256
649 King Louis Square II	2053	2,800,000	(1,125,600)	1,674,400
648 Les Chataux	2041	442,747	(198,356)	244,391
650 Renaissance Place at Grand	2050	7,368,720	(2,978,805)	4,389,915
654 Senior Living at Renaissance	2059	4,264,417	(1,607,679)	2,656,738
655 Gardens at Renaissance Place	2064	1,754,937	(661,605)	1,093,332
656 Vaughn Elderly - Cahill	2051	7,657,000	(2,838,833)	4,818,167
657 Renaissance Place at Grand II	2061	2,834,690	(1,033,241)	1,801,449
658 Cambridge Heights	2060	5,084,873	(1,758,097)	3,326,776
659 Renaissance Place at Grand III	2063	5,885,798	(1,851,084)	4,034,714
660 Cambridge Heights II	2050	5,952,250	(1,711,269)	4,240,981
662 Cambridge Senior	2064	8,557,788	(1,854,903)	6,702,885
630 Arlington Grove	2065	10,313,034	(1,760,952)	8,552,082
640 North Sarah Ph. I	2066	8,234,381	(1,406,024)	6,828,357
665 North Sarah Ph. II	2067	6,582,469	(863,951)	5,718,518
666 North Sarah Ph. III	2070	2,707,401	(118,618)	2,588,783
TOTAL		<u>\$ 100,089,505</u>	<u>\$ (31,468,603)</u>	<u>\$ 68,620,902</u>

Loan amortization on mixed financing low-income housing projects notes receivable for the year ended September 30, 2019 was \$2,502,238.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE D. NOTES RECEIVABLE – CONTINUED

Homeownership Mortgage Receivable

The St. Louis Housing Authority has issued second mortgages to qualifying low-income individuals in order to promote and enable homeownership for these individuals. The mortgages are non-interest bearing and are forgivable in accordance with the mortgage agreement.

The forgiveness on the homeownership notes receivable is as follows:

Dartse-Webbe – Annual forgiveness begins on the 5th anniversary date at a rate of 5% for the sixth –ninth year of the note, 10% for the eleventh – fourteenth year of the note, and 15% for the fifteenth – sixteenth year of the note until fully forgiven.

Blumeyer – Annual forgiveness of 10% of second mortgage balance until fully forgiven.

Cochran Phase III – Annual forgiveness of 20% of second mortgage balance begins on the 5th anniversary date until fully forgiven.

Cochran Phase IV - Annual forgiveness of 10% of second mortgage balance until fully forgiven.

Loan forgiveness amortization on homeownership notes receivable for the year ended September 30, 2019 was \$621,610.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2019 are as follows:

Project	Face Value	Accumulated Amortization	Net Value
Darste-Webbe	\$ 4,377,674	\$ (3,216,724)	\$ 1,160,950
Blumeyer	1,428,908	(1,428,908)	-
Cochran III & IV	569,417	(441,967)	127,450
TOTAL	<u>\$ 6,375,999</u>	<u>\$ (5,087,599)</u>	<u>\$ 1,288,400</u>

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2019

NOTE D. NOTES RECEIVABLE – CONTINUED

Homeownership Construction Notes Receivable

For the Cochran Phase IV project, the St. Louis Housing Authority issued construction loans of \$1,000,000 to a developer to construct the units under the homeownership program. As these units are completed and sold, the developer repays the St. Louis Housing Authority and the proceeds from the repayment of the outstanding construction loan are used as a revolving loan fund to fund the homeownership second mortgages. The outstanding construction loan receivable from the developer at September 30, 2019 was \$226,235.

Outstanding notes receivable at September 30, 2019 is as follows:

Note	Face Value	Accumulated Amortization	Eliminated	Total
Capital projects	\$ 5,608,174	\$ -	\$ -	\$ 5,608,174
Related party notes receivable	7,783,147	-	(7,783,147)	-
Mixed financing low-Income housing projects	100,089,505	(31,468,603)	-	68,620,902
Homeownership mortgage notes receivable	6,375,999	(5,087,599)	-	1,288,400
Homeownership construction notes receivable	226,235	-	-	226,235
	<u>\$ 120,083,060</u>	<u>\$ (36,556,202)</u>	<u>\$ (7,783,147)</u>	<u>\$ 75,743,711</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE E. CAPITAL ASSETS

A summary of the changes in land, structures, and equipment for the year ended September 30, 2019, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 13,352,102	\$ -	\$ -	\$ 13,352,102
Construction in progress	1,439,488	1,967,562	(1,439,488)	1,967,562
Total non-depreciable capital assets	14,791,590	1,967,562	(1,439,488)	15,319,664
Site improvements	12,355,810	-	-	12,355,810
Building	235,174,477	2,341,760	-	237,516,237
Furniture, equipment, machinery - dwelling	153,860	-	-	153,860
Furniture, equipment, machinery - non-Dwelling	1,111,595	-	(53,445.00)	1,058,150
Less accumulated depreciation	(162,364,972)	(7,941,015)	53,445.00	(170,252,542)
Total depreciable capital assets	86,430,770	(5,599,255)	-	80,831,515
Total capital assets	<u>\$ 101,222,360</u>	<u>\$ (3,631,693)</u>	<u>\$ (1,439,488)</u>	<u>\$ 96,151,179</u>

The St. Louis Housing Authority has funded the development of several projects, through the U.S. Department of Housing and Urban Development's HOPE VI and Capital Fund Program. The costs associated with the projects' development are transferred to structures and equipment upon completion of the developments.

NOTE F. ACCOUNTS PAYABLE

Accounts payable consists of trade accounts payable. As of September 30, 2019 the St. Louis Housing Authority had a balance of \$ 325,418 of trade accounts payable.

NOTE G. BOND AND LOANS PAYABLE

On May 3, 2007, the St. Louis Housing Authority authorized the issuance of capital fund program revenue bonds (Series A, B, C and D) in the amount of \$17,390,000. Principal and interest payments are made semi-annually with the interest rate increasing from 4.60% to 5.04%. Final payment is due April 1, 2027. As of September 30, 2019, Series A and D were paid in full. As of September 30, 2019, the unmatured balance remaining on Series B and C was \$6,805,000.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE G. BOND AND LOANS PAYABLE - CONTINUED

The outstanding bonds and loans payable of the St. Louis Housing Authority at September 30, 2019 are as follows:

Debt Issue	Interest Rate	Unmatured Balance 2018	Debt Issued During Year	Retired During Year	Unmatured Balance 2019	Amount Due within One Year
05/03/2007	4.850%	\$ 2,920,000	\$ -	\$ (265,000)	\$ 2,655,000	\$ 275,000
05/03/2007	4.700%	4,570,000	-	(420,000)	4,150,000	440,000
Total		<u>\$ 7,490,000</u>	<u>\$ -</u>	<u>\$ (685,000)</u>	<u>\$ 6,805,000</u>	<u>\$ 715,000</u>
Kingsbury		7,569,485	120,007	-	7,689,492	-
		<u>\$ 15,059,485</u>	<u>\$ 120,007</u>	<u>\$ (685,000)</u>	<u>\$ 14,494,492</u>	<u>\$ 715,000</u>

The principal and interest requirements of the St. Louis Housing Authority at September 30, 2019 are as follows:

Years Ending September 30,	Principal Requirements	Interest Requirements	Total
2020	\$ 715,000	\$ 323,818	\$ 1,038,818
2021	755,000	289,800	1,044,800
2022	790,000	256,873	1,046,873
2023	825,000	216,278	1,041,278
2024	865,000	177,023	1,042,023
2025-2027	2,855,000	275,770	3,130,770
Total	<u>\$ 6,805,000</u>	<u>\$ 1,539,562</u>	<u>\$ 8,344,562</u>

NOTE H. CAPITAL LEASE

The St. Louis Housing Authority has entered into a capital lease for solar panels. As part of the agreement, payments are required under the long-term agreement under a set agreed upon repayment schedule.

The assets acquired through the capital lease are as follows:

Equipment	437,840
Less: accumulated depreciation	<u>(189,731)</u>
	<u>\$ 248,109</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE H. CAPITAL LEASE - CONTINUED

The outstanding capital lease liability of the St. Louis Housing Authority at September 30, 2019 is as follows:

Debt Issue	Interest Rate	Unmatured Balance 2018	Debt Issued During Year	Retired During Year	Unmatured Balance 2019	Amount Due within One Year
4/29/2011	1%	\$ 96,470	\$ -	\$ (2,707)	\$ 93,763	\$ 2,620
2/1/2012	0%	266,430	-	(8,010)	258,420	8,010
Total		<u>\$ 362,900</u>	<u>\$ -</u>	<u>\$ (10,717)</u>	<u>\$ 352,183</u>	<u>\$ 10,630</u>

The following is a schedule of future minimum payments due under the capital lease agreement as of September 30, 2019:

Years Ending September 30,	Housing Authority Lease Obligation
2020	\$ 10,630
2021	\$ 10,630
2022	\$ 10,630
2023	\$ 10,630
2024	\$ 10,630
2025-2029	53,150
2030	245,883
	<u>\$ 352,183</u>

NOTE I. COMPENSATED ABSENCES

A summary of the changes in compensated absences for the year ended September 30, 2019, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Compensated absences	<u>\$ 454,430</u>	<u>\$ 404,328</u>	<u>\$ (386,286)</u>	<u>\$ 472,472</u>	<u>\$ 95,056</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE J. CONTINGENCIES

The St. Louis Housing Authority participates in a number of federal programs, which are subject to financial and compliance audits by the granting agencies. The amount of expenses, if any, which may be disallowed by the granting agencies, is not determinable at this time; however, management does not believe that such amount, if any, would be significant.

NOTE K. COMMITMENTS

The St. Louis Housing Authority has approximately \$21,683,587 obligated to expend for Capital Grant Programs. These funds have been obligated as required by the grant program. As of September 30, 2019, \$14,208,215 of these obligations have been expended and \$7,475,372 of the obligations are unexpended.

NOTE L. ECONOMIC DEPENDENCY

The St. Louis Housing Authority relied on the U.S. Department of Housing and Urban Development for approximately 93.23% of its revenue.

NOTE M. PENSION PLAN

The St. Louis Housing Authority Retirement Plan is a 100% employer-funded defined contribution pension plan intended to meet the requirements under Internal Revenue Code Section 401(a). The Plan is a "governmental plan" within the meaning of Section 414(d) of the Code. Employees do not contribute to it. The Authority makes contributions on behalf of each eligible employee in an amount equal to 12.70675 percent of compensation. Employees become fully vested in the employer contributions and related earnings after five years of service.

The St. Louis Housing Authority has the authority to adopt amendments regarding the provisions and administration of the Plan. For the year ended September 30, 2019, the St. Louis Housing Authority's 12.70675% portion has been charged to the employee fringe benefit account and was estimated by management to be \$468,955.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE N. RISK MANAGEMENT

The St. Louis Housing Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The St. Louis Housing Authority carries commercial insurance for its risks. The Authority contracts with reputable carriers and utilizes deductibles up to \$10,000. For worker's compensation the St. Louis Housing Authority pays for all claims up to \$500,000. The excess carrier pays for claims that exceed \$500,000, up to \$2,000,000 per claim, for a total per claim coverage of \$2,500,000. The St. Louis Housing Authority maintains an investment of \$350,000 in favor of the Department of Labor and Industrial Relations for the State of Missouri. Such instrument would be used by the State to pay workman's compensation claims should the St. Louis Housing Authority become insolvent.

NOTE O. PRIOR PERIOD ADJUSTMENT

Net position for the year ended September 30, 2018 has been restated to adjust the accounting treatment of inter-fund notes receivable and payable between the Authority and Kingsbury Associates, L.P. to improve consistency across the consolidated entities. As a result of this restatement the September 30, 2018 net position increased and inter-fund activity decreased by \$989,468 after eliminations.

NOTE P. ELIMINATING ENTRIES

Certain transactions between the St. Louis Housing Authority and its blended component units have been eliminated in the financial statements. Kingsbury Associates, L.P. and the SLHA Capital Fund Corporation have a December 31 year end while the St. Louis Housing Authority has a September 30 year end. Due to the differences in the year end between the St. Louis Housing Authority and its component units a net amount of \$93,655 has been shown on the statement of net position as inter-fund activity.

This amount represents the inter-company transactions that could not be eliminated due to the differences in the year end between the St. Louis Housing Authority and its blended component unit.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE P. ELIMINATING ENTRIES - CONTINUED

Below is the reconciliation from the FDS to the audited financial statements.

ASSETS	FDS	Eliminating Entries	Audited Financials
CURRENT ASSETS			
Cash and cash equivalents	\$ 9,954,700	\$ -	\$ 9,954,700
Investments	5,221,456	-	5,221,456
Accounts receivable, net	308,352	-	308,352
Accrued interest receivable	41,649	-	41,649
Prepaid expenses	1,188,627	-	1,188,627
Interprogram due from	30,584	(30,584)	-
Total current assets	<u>16,745,368</u>	<u>(30,584)</u>	<u>16,714,784</u>
NONCURRENT ASSETS			
Restricted cash and investments			
Cash and cash equivalents	8,489,934	-	8,489,934
Investments	4,461,777	-	4,461,777
Total restricted cash and investments	<u>12,951,711</u>	<u>-</u>	<u>12,951,711</u>
Capital assets			
Land	13,352,102	-	13,352,102
Construction in progress	1,967,562	-	1,967,562
Site improvements	12,355,810	-	12,355,810
Buildings	237,516,237	-	237,516,237
Furniture, equipment, and machinery - dwelling	153,860	-	153,860
Furniture, equipment, and machinery - nondwelling	1,058,150	-	1,058,150
Less accumulated depreciation	(170,252,542)	-	(170,252,542)
Total capital assets	<u>96,151,179</u>	<u>-</u>	<u>96,151,179</u>
Notes receivable, net	83,526,858	(7,783,147)	75,743,711
Other assets	91,089	(91,089)	-
Total noncurrent assets	<u>192,720,837</u>	<u>(7,874,236)</u>	<u>184,846,601</u>
Total assets	<u>\$ 209,466,205</u>	<u>\$ (7,904,820)</u>	<u>\$ 201,561,385</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE P. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 325,418	\$ -	\$ 325,418
Accrued wages	236,333	-	236,333
Accrued liabilities	169,626	-	169,626
Tenant security deposits	374,368	-	374,368
Deferred revenue	3,476	-	3,476
Accrued interest payable	161,909	-	161,909
Inter-fund activity	-	(93,655)	(93,655)
Interprogram due to	30,584	(30,584)	-
Current portion of accrued compensated absences	95,056	-	95,056
Current portion of capital lease obligation	10,630	-	10,630
Current portion of bonds and loans payable	715,000	-	715,000
Total current liabilities	<u>2,122,400</u>	<u>(124,239)</u>	<u>1,998,161</u>
NONCURRENT LIABILITIES			
Accrued compensated absences less current portion	377,416	-	377,416
Other noncurrent liabilities	199,074	-	199,074
Capital lease obligation	341,553	-	341,553
Bonds and loans payable less current portion	13,779,492	(7,689,492)	6,090,000
Total noncurrent liabilities	<u>14,697,535</u>	<u>(7,689,492)</u>	<u>7,008,043</u>
Total liabilities	16,819,935	(7,813,731)	9,006,204
NET POSITION			
Net investment in capital assets	81,304,504	7,689,492	88,993,996
Restricted net position	95,905,127	(7,783,147)	88,121,980
Unrestricted net position	15,436,639	2,566	15,439,205
Total net position	<u>192,646,270</u>	<u>(91,089)</u>	<u>192,555,181</u>
Total liabilities and net position	<u>\$ 209,466,205</u>	<u>\$ (7,904,820)</u>	<u>\$ 201,561,385</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE P. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
OPERATING REVENUES			
Tenant rental revenue	\$ 3,477,525	\$ -	\$ 3,477,525
Other Tenant Revenue	121,351	-	121,351
Fraud recovery	26	-	26
Other revenue	1,314,841	(513,710)	801,131
Other income - restricted	536,169	-	536,169
Total operating revenues	<u>5,449,912</u>	<u>(513,710)</u>	<u>4,936,202</u>
OPERATING EXPENSES			
Administrative	9,283,737	-	9,283,737
Tenant services	283,542	-	283,542
Utilities	4,133,274	-	4,133,274
Ordinary maintenance and operations	4,260,665	-	4,260,665
Protective services	1,514,758	-	1,514,758
Insurance expenses	656,368	-	656,368
General expenses	6,423,084	(522,012)	5,901,072
Extraordinary maintenance	114,209	-	114,209
Casualty losses	124,571	-	124,571
Depreciation expense	7,940,997	-	7,940,997
Housing assistance payments	49,406,014	-	49,406,014
Total operating expenses	<u>84,141,219</u>	<u>(522,012)</u>	<u>83,619,207</u>
LOSS FROM OPERATIONS	(78,691,307)	8,302	(78,683,005)
NON-OPERATING REVENUES (EXPENSES)			
HUD operating grants	67,671,621	-	67,671,621
Investment income - unrestricted	223,393	(120,008)	103,385
Investment income - restricted	134,626	-	134,626
Interest expense	(460,122)	120,008	(340,114)
Net non-operating revenues (expenses)	<u>67,569,518</u>	<u>-</u>	<u>67,569,518</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (11,121,789)	\$ 8,302	\$ (11,113,487)

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2019

NOTE P. ELIMINATING ENTRIES – CONTINUED

	<u>FDS</u>	<u>Eliminating Entries</u>	<u>Audited Financials</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (11,121,789)	\$ 8,302	\$ (11,113,487)
HUD CAPITAL GRANTS	<u>3,560,084</u>	<u>-</u>	<u>3,560,084</u>
CHANGE IN NET POSITION	(7,561,705)	8,302	(7,553,403)
NET POSITION, BEGINNING OF YEAR	<u>197,581,211</u>	<u>1,537,905</u>	<u>199,119,116</u>
PRIOR PERIOD ADJUSTMENT	<u>2,626,764</u>	<u>(1,637,296)</u>	<u>989,468</u>
NET POSITION, BEGINNING OF YEAR, AS RESTATED	<u>200,207,975</u>	<u>(99,391)</u>	<u>200,108,584</u>
NET POSITION, END OF YEAR	<u><u>\$ 192,646,270</u></u>	<u><u>\$ (91,089)</u></u>	<u><u>\$ 192,555,181</u></u>

SUPPLEMENTAL INFORMATION

St. Louis Housing Authority
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2019

Federal Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures
<u>U. S. Department of Housing and Urban Development</u>			
Public and Indian Housing			
Public and Indian Housing (Operating Subsidy)	14.850	MO001	\$ 10,416,435
Resident Opportunity and Supportive Services	14.870	MO001FSS17MO0460 ROSS171063 MO001FSS17MO2628	26,344 159,827 104,373 <hr/> 290,544
Jobs-Plus Pilot Initiative Grant	14.895	MO001FJP000814	508,697
Juvenile Re-Entry Assistance Program	14.897	MO001DOJ017A015	3,964
Public Housing Capital Fund Program	14.872	MO36P001501-16 MO36P001501-17 MO36P001501-18 MO36P001501-19 MO36R001501-17 MO36R001502-14 MO36R001502-17	902,272 4,494,607 977,736 45,944 328 30,028 163,088 <hr/> 6,614,003
Lower Income Housing Assistance Payments			
Section 8 Housing Choice Vouchers	14.871	MO001	53,243,758
Mainstream Voucher Program	14.879	MO0014	154,304
Total expenditures of federal awards			<hr/> <hr/> <u>\$ 71,231,705</u>

See accompanying note and independent auditor's report.

St. Louis Housing Authority
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2019

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the St. Louis Housing Authority (the Authority) under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

2. Basis of Accounting

The schedule of expenditures of federal awards is presented on the full accrual basis of accounting.

3. Contingencies

During the normal course of business, the St. Louis Housing Authority receives funds from the United States Government for program services. Substantially all of these funds are subject to future audit by the U. S. Department of Housing and Urban Development, however, it is management's opinion that resulting adjustments, if any, would not have a material effect upon the accompanying financial statements.

3. De Minimis Indirect Cost Rate

The Commission has elected not to charge the 10% de minimis indirect cost rate to its federal award programs.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
CAPITAL FUND GRANT PROGRAM, PROJECT NO. MO36P00150116
For the year ended September 30, 2019

1. The actual modernization costs of MO36P00150116 are as follows:

Original funds approved	\$	6,231,028
Funds disbursed	\$	6,231,028
Funds expended (actual program costs)	\$	6,231,028
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated March 19, 2019, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
PH FSS COORDINATOR GRANT PROGRAM, PROJECT NO. ROSSFSS17MO460
For the year ended September 30, 2019

1. The actual modernization costs of ROSSFSS17MO460 are as follows:

Original funds approved	\$	130,356
Funds disbursed	\$	130,356
Funds expended (actual program costs)	\$	130,356
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated December 20, 2018, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

FINANCIAL DATA SCHEDULE

This report contains pages 51-119 of the
Supplemental Information section.

Line Item No.	Description - September FY 2019 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037
111	Cash-unrestricted	\$ 5,653,384	\$ 909,295		\$ -	\$ 382,809	\$ 250,172	\$ 248,367	\$ 279,373	\$ 176,286	\$ 389,123	\$ 429,647
113	Cash-other restricted -FSS Escrows	\$ 5,182,493	\$ 2,872						\$ -		\$ 785	\$ 33,123
114	Cash-tenant security deposits	\$ 366,512	\$ 74,793			\$ 29,606	\$ 24,633	\$ 24,583	\$ 67,030	\$ 27,399	\$ 28,734	\$ 20,244
115	Cash - Restricted for payment of current liability	\$ 180,269								\$ -		\$ 108,316
100	Total Cash	\$ 11,382,658	\$ 986,960	\$ -	\$ -	\$ 412,415	\$ 274,805	\$ 272,950	\$ 346,403	\$ 203,685	\$ 418,642	\$ 591,330

121	Accounts receivable - PHA projects	\$ -										
122	Accounts rec - HUD other projects	\$ 29,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Account receivable - miscellaneous	\$ 86,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ 75,363	\$ 9,190			\$ 2,373	\$ 2,358	\$ 3,399	\$ 9,090	\$ 10,015	\$ 5,687	\$ 375
126.1	Allowance for doubtful accounts - tenants	\$ (18,771)	\$ (2,297)			\$ (593)	\$ (590)	\$ (850)	\$ (2,273)	\$ (2,504)	\$ (1,422)	\$ (94)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -				\$ -		\$ -			
127	Notes, Loans, & Mortgages Receivable - Current	\$ -										
128	Fraud recovery	\$ 6,799	\$ -			\$ 233		\$ 678	\$ 621	\$ -	\$ 271	\$ 151
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -									\$ -
129	Accrued interest receivable	\$ 15,927	\$ -			\$ 521	\$ -	\$ -	\$ 1,912	\$ 695	\$ 2,085	\$ 1,390
120	Total receivables, net of allow for doubtful accounts	\$ 196,131	\$ 6,892	\$ -	\$ -	\$ 2,535	\$ 1,769	\$ 3,227	\$ 9,350	\$ 8,207	\$ 6,622	\$ 1,822

131	Investments - unrestricted	\$ 999,609	\$ -			\$ 74,971	\$ -	\$ -	\$ 274,893	\$ 99,961	\$ 299,883	\$ 199,922
132	Investments - restricted	\$ 2,455,798										
135	Investments - Restricted- pymt of curr liability	\$ -										
142	Prepaid expenses and other assets	\$ 1,167,908	\$ 302,896			\$ 68,315	\$ 50,058	\$ 46,469	\$ 131,165	\$ 60,475	\$ 137,307	\$ 92,222
144	Inter program - due from	\$ 30,584						\$ -				
145	Assets held for sale	\$ -										
150	Total Current Assets	\$ 16,232,689	\$ 1,296,748	\$ -	\$ -	\$ 558,236	\$ 326,631	\$ 322,646	\$ 761,810	\$ 372,328	\$ 862,454	\$ 885,296

161	Land	\$ 12,907,104	\$ 512,638	\$ 586,151	\$ 157,235	\$ 123,561	\$ 151,416	\$ 189,969	\$ 533,436	\$ 17,268	\$ 131,953	\$ 100,995
162	Buildings	\$ 223,759,152	\$ 47,971,082			\$ 19,483,836	\$ 10,833,068	\$ 12,730,663	\$ 34,985,258	\$ 12,432,457	\$ 24,298,362	\$ 19,617,879
163	Furniture, equipment and machinery - dwellings	\$ 153,860				\$ 153,860						
164	Furniture, equipment and machinery - admin	\$ 529,278	\$ 26,820			\$ 41,996	\$ 5,757	\$ 12,763	\$ 37,264	\$ 13,866		
165	Leasehold improvements	\$ 11,995,031	\$ 5,380,195	\$ 648,289		\$ 495,285	\$ 117,782	\$ 80,261	\$ 255,915	\$ 30,508	\$ 1,790,044	\$ 13,419
166	Accumulated depreciation	\$ (166,196,123)	\$ (36,818,874)			\$ (10,449,583)	\$ (7,048,131)	\$ (11,760,885)	\$ (32,917,165)	\$ (11,361,853)	\$ (12,118,629)	\$ (12,963,501)
167	Construction in progress	\$ 1,967,561	\$ 190,148			\$ 47,131	\$ 10,173	\$ 2,979	\$ 6,495	\$ 27,361	\$ 1,640,519	\$ -
160	Total capital assets, net of accumulated deprec	\$ 85,115,863	\$ 17,262,008	\$ 1,234,440	\$ 157,235	\$ 9,896,087	\$ 4,070,065	\$ 1,255,750	\$ 2,901,203	\$ 1,159,607	\$ 15,742,249	\$ 6,768,792

171-010	Notes, Loans, & mortgages rec - Non-current	\$ -										
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 82,012,222										
171-060	Other - Comment											
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 82,012,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, mortg rec - Non-current- past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable - Non-current	\$ -										
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 167,128,084	\$ 17,262,008	\$ 1,234,440	\$ 157,235	\$ 9,896,087	\$ 4,070,065	\$ 1,255,750	\$ 2,901,203	\$ 1,159,607	\$ 15,742,249	\$ 6,768,792

Line Item No.	Description - September FY 2019 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037
190	Total Assets	\$ 183,360,775	\$ 18,558,756	\$ 1,234,440	\$ 157,235	\$ 10,454,322	\$ 4,396,696	\$ 1,578,396	\$ 3,663,013	\$ 1,531,934	\$ 16,604,703	\$ 7,654,088
311	Bank overdraft	\$ -										
312	Accounts payable <= 90 days	\$ 196,742	\$ 23,090			\$ 15,330	\$ 20,598	\$ 16,502	\$ 26,253	\$ 15,818	\$ 8,161	\$ 9,195
313	Accounts payable > 90 days past due	\$ -								\$ -		
321	Accrued wage/payroll taxes payable	\$ 100,580	\$ 14,571								\$ 5,382	\$ 1,032
322	Accrued compensated absences - current portion	\$ 72,501	\$ 11,875			\$ 2,214	\$ 1,680	\$ 1,560	\$ 4,429	\$ 1,860	\$ 6,800	\$ 4,138
324	Accrued contingency liability	\$ -										
325	Accrued interest payable	\$ 161,909										\$ 97,525
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects	\$ -										
333	Accounts payable - other government	\$ -										
341	Tenant security deposits	\$ 346,668	\$ 64,472			\$ 28,696	\$ 24,606	\$ 24,175	\$ 66,001	\$ 27,202	\$ 25,540	\$ 19,877
342	Unearned Revenue	\$ 543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ -	\$ -
343	Current portion of long-term debt - CFFP	\$ 725,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000
344	Current portion of long-term debt - operating borrowings	\$ -										
345	Other current liabilities	\$ 2,351	\$ 601								\$ 500	\$ 250
346	Accrued liabilities - other	\$ 98,730	\$ 26,144			\$ 5,190	\$ 5,170	\$ 4,910	\$ 11,770	\$ 5,800	\$ 8,965	\$ 8,505
347	Inter program - due to	\$ 19,910								\$ -		\$ -
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 1,725,563	\$ 140,753	\$ -	\$ -	\$ 51,430	\$ 52,054	\$ 47,148	\$ 108,453	\$ 50,945	\$ 55,348	\$ 580,522
351-010	Long-term debt - CFFP	\$ -										
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ -										
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 6,431,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,710,000
352	Long-term debt, net of current - operating borrowings	\$ -										
353	Non-current liabilities =FSS/unclaimed property	\$ 92,999	\$ 2,872						\$ -		\$ 785	\$ 33,111
354	Accrued compensated absences- Non-current	\$ 291,925	\$ 51,301			\$ 9,737	\$ 6,909	\$ 6,415	\$ 18,197	\$ 7,650	\$ 27,944	\$ 16,902
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities	\$ -										
357	Accrued Pension and OPEB Liability	\$ -				\$ -						
350	Total Non-Current Liabilities	\$ 6,816,478	\$ 54,173	\$ -	\$ -	\$ 9,737	\$ 6,909	\$ 6,415	\$ 18,197	\$ 7,650	\$ 28,729	\$ 3,760,014
300	Total Liabilities	\$ 8,542,041	\$ 194,926	\$ -	\$ -	\$ 61,167	\$ 58,963	\$ 53,563	\$ 126,650	\$ 58,595	\$ 84,077	\$ 4,340,536
508.4	Net Investment in Capital Assets	\$ 77,958,679	\$ 17,262,008	\$ 1,234,440	\$ 157,235	\$ 9,896,087	\$ 4,070,065	\$ 1,255,750	\$ 2,901,203	\$ 1,159,607	\$ 15,742,249	\$ 2,618,792
511.4	Restricted Net Position	\$ 89,757,635	\$ 10,321	\$ -	\$ -	\$ 910	\$ 27	\$ 408	\$ 1,028	\$ 197	\$ 3,194	\$ 108,694
512.4	Unrestricted Net Position	\$ 7,102,418	\$ 1,091,502	\$ -	\$ -	\$ 496,158	\$ 267,641	\$ 268,676	\$ 634,132	\$ 313,536	\$ 775,183	\$ 586,066
513	Total Equity/Net Assets	\$ 174,818,732	\$ 18,363,831	\$ 1,234,440	\$ 157,235	\$ 10,393,155	\$ 4,337,733	\$ 1,524,834	\$ 3,536,363	\$ 1,473,339	\$ 16,520,626	\$ 3,313,552
600	Total Liabilities and Equity/Net assets	\$ 183,360,774	\$ 18,558,756	\$ 1,234,440	\$ 157,235	\$ 10,454,322	\$ 4,396,696	\$ 1,578,396	\$ 3,663,013	\$ 1,531,934	\$ 16,604,703	\$ 7,654,088

Line Item No.	Description - September FY 2019 Audited FDS	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052
111	Cash-unrestricted	\$ 178,753	\$ 235,148	\$ 16,766	\$ 12,812	\$ 23,833	\$ 84,926	\$ 35,085	\$ 110,334	\$ 26,659	\$ 242,683
113	Cash-other restricted -FSS Escrows	\$ 301		\$ 151,620	\$ 2,850	\$ 2,695	\$ 314,906		\$ 193,036	\$ 2,490	\$ 17,591
114	Cash-tenant security deposits	\$ 29,804	\$ 33,999								\$ 5,688
115	Cash - Restricted for payment of current liability										
100	Total Cash	\$ 208,858	\$ 269,146	\$ 168,387	\$ 15,662	\$ 26,528	\$ 399,832	\$ 35,085	\$ 303,371	\$ 29,149	\$ 265,962
121	Accounts receivable - PHA projects										
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ 21,118	\$ 11,479								\$ 278
126.1	Allowance for doubtful accounts - tenants	\$ (5,279)	\$ (2,870)								\$ -
126.2	Allowance for doubtful accounts - other										
127	Notes, Loans, & Mortgages Receivable - Current										
128	Fraud recovery	\$ 4,845	\$ -								
128.1	Allowance for doubtful accounts - fraud										
129	Accrued interest receivable	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ 21,031	\$ 8,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278
131	Investments - unrestricted	\$ 49,980	\$ -								\$ -
132	Investments - restricted			\$ 73	\$ 531,525	\$ 5,926				\$ 499,107	
135	Investments - Restricted- pymt of curr liability										
142	Prepaid expenses and other assets	\$ 89,190	\$ 173,648								\$ 14,238
144	Inter program - due from										\$ -
145	Assets held for sale										
150	Total Current Assets	\$ 369,060	\$ 451,404	\$ 168,460	\$ 547,187	\$ 32,454	\$ 399,832	\$ 35,085	\$ 303,371	\$ 528,256	\$ 280,478
161	Land	\$ 3,369,115	\$ 87,841	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 397,487
162	Buildings	\$ 20,052,132	\$ 13,418,976								\$ 2,294,690
163	Furniture, equipment and machinery - dwellings										\$ -
164	Furniture, equipment and machinery - admin										\$ 38,384
165	Leasehold improvements	\$ 166,618	\$ 838,597								\$ 1,430,325
166	Accumulated depreciation	\$ (16,111,246)	\$ (11,553,160)								\$ (1,950,530)
167	Construction in progress	\$ 25,214	\$ 15,293								\$ 760
160	Total capital assets, net of accumulated deprec	\$ 7,501,833	\$ 2,807,548	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 2,211,115
171-010	Notes, Loans, & mortgages rec - Non-current										
171-020	Notes, Loans, mortg rec - Non-current Partners			\$ 1,586,812	\$ 2,563,001	\$ 3,731,345	\$ 2,068,256	\$ 244,391	\$ 1,674,400	\$ 4,389,915	
171-060	Other - Comment										
171	Notes, Loans, & mortgages rec - N/C Partners	\$ -	\$ -	\$ 1,586,812	\$ 2,563,001	\$ 3,731,345	\$ 2,068,256	\$ 244,391	\$ 1,674,400	\$ 4,389,915	\$ -
172	Notes, Loans, mortg rec - Non-current- past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable - Non-current										
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 7,501,833	\$ 2,807,548	\$ 2,405,252	\$ 2,860,850	\$ 3,929,121	\$ 2,806,447	\$ 670,270	\$ 2,269,594	\$ 5,368,433	\$ 2,211,115

Line Item No.	Description - September FY 2019 Audited FDS	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052
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190	Total Assets	\$ 7,870,893	\$ 3,258,951	\$ 2,573,712	\$ 3,408,037	\$ 3,961,575	\$ 3,206,279	\$ 705,354	\$ 2,572,965	\$ 5,896,688	\$ 2,491,594
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311	Bank overdraft										
312	Accounts payable <= 90 days	\$ 9,073	\$ 20,197				\$ 1,314	\$ 1,460	\$ 1,609	\$ 2,267	\$ 1,622
313	Accounts payable > 90 days past due										
321	Accrued wage/payroll taxes payable	\$ 3,611	\$ 2,697								\$ -
322	Accrued compensated absences - current portion	\$ 3,406	\$ 6,929	\$ 3,856	\$ 2,580	\$ 2,793	\$ 1,081	\$ 750	\$ 1,366	\$ 2,432	\$ 840
324	Accrued contingency liability										
325	Accrued interest payable										
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects										
333	Accounts payable - other government										
341	Tenant security deposits	\$ 28,847	\$ 31,556								\$ 5,696
342	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,620
344	Current portion of long-term debt - operating borrowings										
345	Other current liabilities	\$ 450	\$ 550		\$ -	\$ -					
346	Accrued liabilities - other	\$ 9,155	\$ 11,157								\$ 1,964
347	Inter program - due to										
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 54,541	\$ 73,086	\$ 3,856	\$ 2,580	\$ 2,793	\$ 2,395	\$ 2,209	\$ 2,975	\$ 4,699	\$ 13,019

351-010	Long-term debt - CFFP										
351-020	Long-term - Capital Projects/ Mortgage Revenue										
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,143
352	Long-term debt, net of current - operating borrowings										
353	Non-current liabilities =FSS/unclaimed property	\$ 301		\$ 1,530	\$ 2,850	\$ 2,695	\$ 3,500		\$ -	\$ 2,490	\$ 17,591
354	Accrued compensated absences- Non-current	\$ 14,002	\$ 29,024	\$ 15,854	\$ 10,608	\$ 11,474	\$ 4,443	\$ 3,082	\$ 5,612	\$ 9,993	\$ 3,452
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities										
357	Accrued Pension and OPEB Liability										
350	Total Non-Current Liabilities	\$ 14,303	\$ 29,024	\$ 17,384	\$ 13,458	\$ 14,169	\$ 7,944	\$ 3,082	\$ 5,612	\$ 12,483	\$ 112,187

300	Total Liabilities	\$ 68,844	\$ 102,110	\$ 21,240	\$ 16,038	\$ 16,962	\$ 10,339	\$ 5,291	\$ 8,587	\$ 17,182	\$ 125,206
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508.4	Net Investment in Capital Assets	\$ 7,501,833	\$ 2,807,548	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 2,117,352
511.4	Restricted Net Position	\$ 958	\$ 2,443	\$ 1,736,976	\$ 3,094,526	\$ 3,737,271	\$ 2,379,662	\$ 244,391	\$ 1,867,436	\$ 4,889,020	\$ (0)
512.4	Unrestricted Net Position	\$ 299,258	\$ 346,851	\$ (2,944)	\$ (376)	\$ 9,566	\$ 78,087	\$ 29,793	\$ 101,747	\$ 11,968	\$ 249,036
513	Total Equity/Net Assets	\$ 7,802,049	\$ 3,156,841	\$ 2,552,472	\$ 3,391,999	\$ 3,944,613	\$ 3,195,940	\$ 700,063	\$ 2,564,377	\$ 5,879,506	\$ 2,366,388

600	Total Liabilities and Equity/Net assets	\$ 7,870,893	\$ 3,258,951	\$ 2,573,712	\$ 3,408,037	\$ 3,961,575	\$ 3,206,279	\$ 705,354	\$ 2,572,965	\$ 5,896,688	\$ 2,491,594
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Line Item No.	Description - September FY 2019 Audited FDS	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064
111	Cash-unrestricted	\$ 91,679	\$ 25,259	\$ 20,726	\$ 41,141	\$ 34,165	\$ 35,023	\$ 68,518	\$ 169,801	\$ 139,543	\$ 24,977	\$ 30,873
113	Cash-other restricted -FSS Escrows	\$ 550,757	\$ 155,558	\$ 564,947	\$ 197,608	\$ 180,951	\$ 337,064	\$ 175,861	\$ 593,055	\$ 155,155	\$ 116,402	\$ 592,438
114	Cash-tenant security deposits						\$ -					
115	Cash - Restricted for payment of current liability											
100	Total Cash	\$ 642,436	\$ 180,817	\$ 585,673	\$ 238,749	\$ 215,116	\$ 372,086	\$ 244,379	\$ 762,855	\$ 294,698	\$ 141,379	\$ 623,311

121	Accounts receivable - PHA projects											
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Account receivable - miscellaneous	\$ 1,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
126	Accounts receivable - tenants											
126.1	Allowance for doubtful accounts - tenants											
126.2	Allowance for doubtful accounts - other			\$ -					\$ -			
127	Notes, Loans, & Mortgages Receivable - Current											
128	Fraud recovery											
128.1	Allowance for doubtful accounts - fraud											
129	Accrued interest receivable	\$ 2,024		\$ 1,793	\$ -	\$ 787	\$ 355	\$ 801	\$ 383	\$ 1,296	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ 3,773	\$ -	\$ 1,793	\$ -	\$ 787	\$ 355	\$ 801	\$ 35,383	\$ 1,296	\$ -	\$ -

131	Investments - unrestricted			\$ -	\$ -							
132	Investments - restricted	\$ 247,012		\$ 345,001	\$ -	\$ 99,951	\$ 99,912	\$ 127,018	\$ 50,518	\$ 199,951	\$ -	\$ -
135	Investments - Restricted- pymt of curr liability											
142	Prepaid expenses and other assets											
144	Inter program - due from											
145	Assets held for sale											
150	Total Current Assets	\$ 893,221	\$ 180,817	\$ 932,466	\$ 238,749	\$ 315,854	\$ 472,354	\$ 372,198	\$ 848,756	\$ 495,945	\$ 141,379	\$ 623,311

161	Land		\$ 73,634	\$ 128,583			\$ 865,677			\$ 190,000		
162	Buildings											
163	Furniture, equipment and machinery - dwellings											
164	Furniture, equipment and machinery - admin											
165	Leasehold improvements											
166	Accumulated depreciation											
167	Construction in progress						\$ -		\$ -	\$ -	\$ -	\$ -
160	Total capital assets, net of accumulated deprec	\$ -	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -

171-010	Notes, Loans, & mortgages rec - Non-current											
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 2,656,738	\$ 1,093,332	\$ 4,818,167	\$ 1,801,449	\$ 3,326,776	\$ 4,034,714	\$ 4,240,981	\$ 2,662,802	\$ 6,702,885	\$ 8,552,082	\$ 6,828,357
171-060	Other - Comment											
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 2,656,738	\$ 1,093,332	\$ 4,818,167	\$ 1,801,449	\$ 3,326,776	\$ 4,034,714	\$ 4,240,981	\$ 2,662,802	\$ 6,702,885	\$ 8,552,082	\$ 6,828,357
172	Notes, Loans, mortg rec - Non-current- past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable - Non-current											
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 2,656,738	\$ 1,166,966	\$ 4,946,750	\$ 1,801,449	\$ 3,326,776	\$ 4,900,391	\$ 4,240,981	\$ 2,662,802	\$ 6,892,885	\$ 8,552,082	\$ 6,828,357

Line Item No.	Description - September FY 2019 Audited FDS	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064
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190	Total Assets	\$ 3,549,959	\$ 1,347,783	\$ 5,879,216	\$ 2,040,198	\$ 3,642,630	\$ 5,372,745	\$ 4,613,179	\$ 3,511,558	\$ 7,388,830	\$ 8,693,461	\$ 7,451,668
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311	Bank overdraft											
312	Accounts payable <= 90 days	\$ 2,741	\$ 803		\$ 1,314	\$ 1,680	\$ 1,826	\$ 1,609		\$ 2,741		
313	Accounts payable > 90 days past due											
321	Accrued wage/payroll taxes payable											
322	Accrued compensated absences - current portion	\$ 1,215	\$ 360	\$ 1,247	\$ 1,247	\$ 1,622	\$ 2,096	\$ 691	\$ 1,791	\$ 318	\$ 484	\$ 425
324	Accrued contingency liability											
325	Accrued interest payable											
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects											
333	Accounts payable - other government										\$ -	
341	Tenant security deposits											
342	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings											
345	Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	Accrued liabilities - other											
347	Inter program - due to											
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 3,955	\$ 1,163	\$ 1,247	\$ 2,561	\$ 3,302	\$ 3,922	\$ 2,301	\$ 1,791	\$ 3,059	\$ 484	\$ 425

351-010	Long-term debt - CFFP											
351-020	Long-term - Capital Projects/ Mortgage Revenue											
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings											
353	Non-current liabilities =FSS/unclaimed property				\$ -	\$ 6,969	\$ -	\$ 2,268			\$ 847	\$ 3,552
354	Accrued compensated absences- Non-current	\$ 4,996	\$ 1,481	\$ 5,122	\$ 5,122	\$ 6,661	\$ 8,573	\$ 11	\$ 7,361	\$ -		\$ -
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities											
357	Accrued Pension and OPEB Liability											
350	Total Non-Current Liabilities	\$ 4,996	\$ 1,481	\$ 5,122	\$ 5,122	\$ 13,630	\$ 8,573	\$ 2,279	\$ 7,361	\$ -	\$ 847	\$ 3,552

300	Total Liabilities	\$ 8,951	\$ 2,644	\$ 6,369	\$ 7,683	\$ 16,932	\$ 12,495	\$ 4,580	\$ 9,152	\$ 3,059	\$ 1,331	\$ 3,977
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508.4	Net Investment in Capital Assets	\$ -	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -
511.4	Restricted Net Position	\$ 3,454,507	\$ 1,248,890	\$ 5,728,114	\$ 1,999,057	\$ 3,600,710	\$ 4,471,690	\$ 4,541,592	\$ 3,306,375	\$ 7,057,991	\$ 8,667,637	\$ 7,417,243
512.4	Unrestricted Net Position	\$ 86,501	\$ 22,615	\$ 16,150	\$ 33,458	\$ 24,988	\$ 22,883	\$ 67,007	\$ 196,031	\$ 137,781	\$ 24,493	\$ 30,448
513	Total Equity/Net Assets	\$ 3,541,008	\$ 1,345,139	\$ 5,872,847	\$ 2,032,515	\$ 3,625,698	\$ 5,360,250	\$ 4,608,599	\$ 3,502,406	\$ 7,385,772	\$ 8,692,130	\$ 7,447,691

600	Total Liabilities and Equity/Net assets	\$ 3,549,959	\$ 1,347,783	\$ 5,879,216	\$ 2,040,198	\$ 3,642,630	\$ 5,372,745	\$ 4,613,179	\$ 3,511,558	\$ 7,388,830	\$ 8,693,461	\$ 7,451,668
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Line Item No.	Description - September FY 2019 Audited FDS	MO001000065	MO001000066	Other Proj- 600	Other Proj- 680	Other Proj -CFP
111	Cash-unrestricted	\$ 48,238	\$ 202,830	\$ 657,314		\$ 31,230
113	Cash-other restricted -FSS Escrows	\$ 330,714	\$ 424,146	\$ 85,568		\$ -
114	Cash-tenant security deposits					
115	Cash - Restricted for payment of current liability				\$ 71,953	\$ -
100	Total Cash	\$ 378,952	\$ 626,976	\$ 742,881	\$ 71,953	\$ 31,230

121	Accounts receivable - PHA projects					
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ 29,981
125	Account receivable - miscellaneous	\$ -	\$ -	\$ 50,084	\$ -	\$ -
126	Accounts receivable - tenants					
126.1	Allowance for doubtful accounts - tenants					
126.2	Allowance for doubtful accounts - other			\$ -		
127	Notes, Loans, & Mortgages Receivable - Current					
128	Fraud recovery					
128.1	Allowance for doubtful accounts - fraud					
129	Accrued interest receivable	\$ 1,537		\$ -		
120	Total receivables, net of allow for doubtful accounts	\$ 1,537	\$ -	\$ 50,084	\$ -	\$ 29,981

131	Investments - unrestricted			\$ -		
132	Investments - restricted	\$ 249,805				
135	Investments - Restricted- pymt of curr liability					
142	Prepaid expenses and other assets			\$ 1,925		
144	Inter program - due from			\$ 30,584		
145	Assets held for sale					
150	Total Current Assets	\$ 630,293	\$ 626,976	\$ 825,473	\$ 71,953	\$ 61,210

161	Land		\$ 863,748	\$ 374,550		
162	Buildings			\$ 5,640,750		
163	Furniture, equipment and machinery - dwellings					
164	Furniture, equipment and machinery - admin			\$ 352,428		
165	Leasehold improvements			\$ 747,793		
166	Accumulated depreciation			\$ (1,142,567)		
167	Construction in progress			\$ 1,489		
160	Total capital assets, net of accumulated deprec	\$ -	\$ 863,748	\$ 5,974,442	\$ -	\$ -

171-010	Notes, Loans, & mortgages rec - Non-current					
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 5,718,518	\$ 2,588,783	\$ 5,608,174	\$ 5,120,345	
171-060	Other - Comment					
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 5,718,518	\$ 2,588,783	\$ 5,608,174	\$ 5,120,345	\$ -
172	Notes, Loans, mortg rec - Non-current- past due	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable - Non-current					
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 5,718,518	\$ 3,452,531	\$ 11,582,616	\$ 5,120,345	\$ -

Line Item No.	Description - September FY 2019 Audited FDS	MO001000065	MO001000066	Other Proj- 600	Other Proj- 680	Other Proj -CFP
190	Total Assets	\$ 6,348,811	\$ 4,079,507	\$ 12,408,090	\$ 5,192,298	\$ 61,210
311	Bank overdraft					
312	Accounts payable <= 90 days	\$ -		\$ 1,470		\$ 10,070
313	Accounts payable > 90 days past due					
321	Accrued wage/payroll taxes payable			\$ 42,057		\$ 31,230
322	Accrued compensated absences - current portion	\$ 256	\$ 160			
324	Accrued contingency liability					
325	Accrued interest payable				\$ 64,384	
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects					
333	Accounts payable - other government					
341	Tenant security deposits					
342	Unearned Revenue					
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ 8,010	\$ 275,000	\$ -
344	Current portion of long-term debt - operating borrowings					
345	Other current liabilities	\$ -				
346	Accrued liabilities - other					\$ -
347	Inter program - due to		\$ -			\$ 19,910
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 256	\$ 160	\$ 51,536	\$ 339,384	\$ 61,211
351-010	Long-term debt - CFFP					
351-020	Long-term - Capital Projects/ Mortgage Revenue					
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ 250,410	\$ 2,380,000	\$ -
352	Long-term debt, net of current - operating borrowings					
353	Non-current liabilities =FSS/unclaimed property	\$ 8,773	\$ 2,864	\$ -		
354	Accrued compensated absences- Non-current	\$ -				
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities					
357	Accrued Pension and OPEB Liability					
350	Total Non-Current Liabilities	\$ 8,773	\$ 2,864	\$ 250,410	\$ 2,380,000	\$ -
300	Total Liabilities	\$ 9,029	\$ 3,024	\$ 301,946	\$ 2,719,384	\$ 61,211
508.4	Net Investment in Capital Assets	\$ -	\$ 863,748	\$ 5,716,022	\$ (2,655,000)	\$ -
511.4	Restricted Net Position	\$ 6,290,264	\$ 3,010,065	\$ 5,693,742	\$ 5,192,298	\$ -
512.4	Unrestricted Net Position	\$ 49,519	\$ 202,670	\$ 696,378	\$ (64,384)	\$ -
513	Total Equity/Net Assets	\$ 6,339,783	\$ 4,076,483	\$ 12,106,142	\$ 2,472,914	\$ -
600	Total Liabilities and Equity/Net assets	\$ 6,348,811	\$ 4,079,507	\$ 12,408,088	\$ 5,192,298	\$ 61,211

Line Item No.	Description - September 2019 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
70300	Net tenant rental revenue	\$ 3,134,991	\$ 284,365	\$284,365		\$ -			\$ -
70400	Tenant revenue - other	\$ 113,586	\$ 6,144	\$6,144		\$ -			\$ -
70500	Total Tenant Revenue	\$ 3,248,577	\$ 290,508	\$ 290,508	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 13,470,344	\$2,265,626	\$1,811,867	\$453,760	\$0	\$0	\$0	\$0
70610	Capital grants	\$ 3,560,083	\$ 199,812		\$199,812	\$ -		\$0	\$ -
70700	Total Fee Revenue	\$ -	\$ -			\$ -			\$ -
70800	Other government grants	\$ -	\$ -			\$ -			\$ -
71100	Investment income - unrestricted	\$ 150,474	\$97	\$97		\$0			\$0
71200	Mortgage interest income	\$ -	\$ -			\$ -			\$ -
71300	Proceeds from disposition of assets held for sale	\$ -	\$ -			\$ -			\$ -
71310	Cost of sale of assets	\$ -	\$ -			\$ -			\$ -
71400	Fraud recovery	\$ -	\$ -			\$ -			\$ -
71500	Other revenue	\$ 1,151,688	\$ 58,431	\$58,431		\$ -			\$ -
71600	Gain or loss on sale of capital assets	\$ -	\$ -			\$ -			\$ -
72000	Investment income - restricted	\$ 92,641	\$ -	\$0		\$ -			\$ -
70000	Total Revenue	\$ 21,673,806	\$2,814,475	\$2,160,903	\$653,572	\$0	\$0	\$0	\$0
91100	Administrative salaries	\$ 1,390,531	\$ 218,829	\$218,829		\$ -			\$ -
91200	Auditing fees	\$ 94,771	\$ 8,324	\$8,324		\$ -			\$ -
91400	Advertising and Marketing	\$ 14,284	\$ -	\$0		\$ -			\$ -
91500	Employee benefit contributions - administrative	\$ 411,936	\$ 22,718	\$22,718		\$ -			\$ -
91700	Legal Expense	\$ 167,844	\$ 44,616	\$29,616	\$15,000	\$ -			\$ -
91800	Travel	\$ 2,719	\$ 1,776	\$1,776		\$ -			\$ -
91810	Allocated Overhead	\$ 1,215,855	\$ 168,063	\$168,063		\$ -			\$ -
91900	Other	\$ 1,225,301	\$ 226,605	\$226,605		\$ -			\$ -
91000	Total Operating-Administrative	\$ 4,523,241	\$690,931	\$675,931	\$15,000	\$0	\$0	\$0	\$0
92100	Tenant services - salaries	\$ 96,944	\$ 26,775	\$26,775		\$ -			\$ -
92200	Relocation Costs	\$ 46,072	\$ -			\$ -			\$ -
92300	Employee benefit contributions - tenant services	\$ 36,470	\$ 10,073	\$10,073		\$ -			\$ -
92400	Tenant services - other	\$ 66,801	\$ 7,823	\$7,823		\$ -			\$ -
92500	Total Tenant Services	\$ 246,288	\$44,671	\$44,671	\$0	\$0	\$0	\$0	\$0
93100	Water	\$ 384,442	\$ 84,300	\$84,300		\$ -			\$ -
93200	Electricity	\$ 851,109	\$ 49,472	\$49,472		\$ -			\$ -
93300	Gas	\$ 191,154	\$ 30,061	\$30,061		\$ -			\$ -
93600	Sewer	\$ 939,849	\$ 262,340	\$262,340		\$ -			\$ -
93800	Other utilities expense	\$ 1,524,975	\$ -			\$ -			\$ -
93000	Total Utilities	\$ 3,891,529	\$426,172	\$426,172	\$0	\$0	\$0	\$0	\$0
94100	Ordinary maintenance and operations - labor	\$ 1,224,286	\$ 230,987	\$230,987		\$ -			\$ -
94200	Ordinary maint and operations - materials	\$ 660,275	\$ 222,738	\$206,371	\$16,368	\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$ 183,599	\$ 47,049	\$47,049		\$ -			\$ -
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ 83,234	\$ 28,152	\$28,152		\$ -			\$ -
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ 56,398	\$ 14,274	\$14,274		\$ -			\$ -
94300-040	Ordinary Maint & Contracts - Elevator	\$ 122,755	\$ 790	\$790		\$ -			\$ -
94300-050	Ordinary Maint & Contracts - Landscape &	\$ 238,087	\$ 62,291	\$62,291		\$ -			\$ -
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ 253,702	\$ 80,207	\$80,207		\$ -			\$ -
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ 32,929	\$ 10,920	\$10,920		\$ -			\$ -
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ 38,427	\$ 17,222	\$17,222		\$ -			\$ -
94300-090	Ordinary Maint & Contracts - Extermination	\$ 103,586	\$ 37,717	\$37,717		\$ -			\$ -
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ 81,256	\$ 21,786	\$21,786		\$ -			\$ -
94300-110	Ordinary Maint & Contracts - Routine	\$ -	\$ -			\$ -			\$ -
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ 356,516	\$ 96,547	\$96,547		\$ -			\$ -
94300	Ordinary Maintenance and Operations	\$ 1,550,489	\$ 416,955	\$416,955	\$0	\$ -	\$0	\$0	\$ -
94500	Employee benefit contribution - ordinary	\$ 454,108	\$ 48,447	\$48,447		\$ -			\$ -
94000	Total Maintenance	\$ 3,889,157	\$919,127	\$902,759	\$16,368	\$0	\$0	\$0	\$0
95100	Protective services - labor	\$ -	\$ -			\$ -			\$ -
95200	Protective services - other contract costs	\$ 1,438,754	\$ 358,648	\$358,648	\$0	\$ -			\$ -
95300	Protective services - other	\$ 17,376	\$ 833	\$833		\$ -			\$ -
95500	Employee benefit contributions - protective	\$ -	\$ -			\$ -			\$ -
95000	Total Protective Services	\$ 1,456,131	\$ 359,481	\$ 359,481	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 295,796	\$ 33,701	\$33,701		\$ -			\$ -
96120	Liability Insurance	\$ 160,200	\$ 25,734	\$25,734		\$ -			\$ -
96130	Workmen's Compensation	\$ 67,894	\$ 16,085	\$16,085		\$ -			\$ -
96140	All other Insurance	\$ 24,617	\$ 2,114	\$2,114		\$ -			\$ -
96100	Total Insurance Premiums	\$ 548,507	\$ 77,634	\$ 77,634	\$ -	\$ -	\$ -	\$ -	\$ -
96200	Other general expenses/Amortization	\$ 5,412,470	\$ 5,250	\$5,250		\$ -			\$ -
96210	Compensated absences	\$ -	\$ -			\$ -			\$ -
96300	Payments in lieu of taxes	\$ -	\$ -			\$ -			\$ -
96400	Bad debt - tenant rents	\$ 84,414	\$ 21,241	\$21,241		\$ -			\$ -
96500	Bad debt - mortgages	\$ -	\$ -			\$ -			\$ -
96600	Bad debt - other	\$ -	\$ -			\$ -			\$ -
96800	Severance expense	\$ -	\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ 5,496,884	\$ 26,491	\$ 26,491	\$ -	\$ -	\$ -	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ 340,114	\$ -			\$ -			\$ -
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ -			\$ -			\$ -
96730	Amortization of Bond Issue Costs	\$ -	\$ -			\$ -			\$ -
96700	Total Interest Expense and Amortization Cost	\$ 340,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 20,391,850	\$ 2,544,506	\$ 2,513,138	\$ 31,368	\$ -	\$ -	\$ -	\$ -
soft									
97000	Excess Revenue Over Operating Expenses	\$ 1,281,956	\$ 269,969	\$ (352,235)	\$ 622,204	\$ -	\$ -	\$ -	\$ -
97100	Extraordinary maintenance	\$ 114,209	\$ 69,386	\$69,386		\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
97200	Casualty losses- Non-capitalized	\$ 124,571	\$ -	\$0		\$ -			\$ -
97400	Depreciation expense	\$ 7,566,166	\$ 1,673,692	\$1,673,692		\$ -			\$ -
97500	Fraud losses	\$ -	\$ -			\$ -			\$ -
97800	Dwelling units rent expense	\$ -	\$ -			\$ -			\$ -
90000	Total Expenses	\$ 28,196,796	\$4,287,583	\$4,256,216	\$31,368	\$0	\$0	\$0	\$0
10010	Operating transfer in - subsidy	\$ 1,606,618	\$ 422,392	\$422,392		\$ -			\$ -
10020	Operating transfer out - subsidy	\$ (1,606,618)	\$ (422,392)		-\$422,392	\$ -			\$ -
10040	Operating transfers from / to component unit	\$ -	\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In	\$ 565,000	\$ -			\$ -			\$ -
10092	Inter Project Excess Cash Transfer Out	\$ (565,000)	\$ (275,000)	-\$275,000		\$ -			\$ -
10093	Transfers between Programs and Proj (In)	\$ 810,000	\$ -			\$ -			\$ -
10094	Transfers between Programs and Proj (Out)	\$ -	\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ 809,999	\$ (275,000)	\$ 147,392	\$ (422,392)	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ (5,712,991)	-\$1,748,109	-\$1,947,921	\$199,812	\$0	\$0	\$0	\$0
11020	Required Annual Debt Principal Payments	\$ 690,250							
11030	Beginning equity	\$ 177,904,964	\$ 20,111,939	\$20,111,939		\$ 1,234,440	\$1,234,440		\$ 157,235
11040-010	Prior period adj - A/C # 601000	\$ -	\$ -			\$ -			\$ -
11040-020	Prior period adj -corection/adj Kingsbury	\$ 2,626,764	\$ -			\$ -			\$ -
11040-070	Equity Transfers -CFP trf in (4910)	\$ 3,560,083	\$ 199,812	\$199,812		\$ -			\$ -
11040-080	Equity Transfers -CFP trf out (4911)	\$ (3,560,083)	\$ (199,812)		-\$199,812	\$ -			\$ -
11040-090	Equity Trf -from "Other AMP"	\$ -	\$ -			\$ -			\$ -
11040-100	Equity Trf -from "Other AMP"	\$ -	\$ -			\$ -			\$ -
11040-110	Equity Trf	\$ -	\$ -			\$ -			\$ -
11040	Prior period adjustments, equity transfers, and	\$ 2,626,764	\$0	\$199,812	-\$199,812	\$0	\$0	\$0	\$ -
11190	Unit Months Available	32,449	4048	4048		0	0		0
11210	Unit Months Leased	31,738	3847	3847		0	0		0
11610	Land Purchases	\$ -	\$ -			\$ -			\$ -
11620	Building Purchases	\$ -	\$ -			\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -			\$ -			\$ -
11640	Furniture & Equipment-Administrative Purchases	\$ -	\$ -			\$ -			\$ -
11650	Leasehold Improvements Purchases & CIP	\$ 2,869,826	\$ 199,812		\$199,812	\$ -			\$ -
11660	Infrastructure Purchases	\$ -	\$ -			\$ -			\$ -
13510	CFFP Debt Service Payments	\$ 1,030,364	\$ -			\$ -			\$ -
13901	Replacement Housing Factor Funds	\$ -	\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue	\$0		\$ 334,364	\$334,364		\$ 257,564	\$257,564	
70400	Tenant revenue - other	\$0		\$ 14,983	\$14,983		\$ 8,842	\$8,842	
70500	Total Tenant Revenue	\$ -	\$ -	\$ 349,347	\$ 349,347	\$ -	\$ 266,406	\$ 266,406	\$ -
70600	HUD PHA operating grants	\$0	\$0	\$353,610	\$353,610		\$342,820	\$342,820	
70610	Capital grants		\$0	\$ 109,517		\$109,517	\$ 14,918		\$14,918
70700	Total Fee Revenue			\$ -			\$ -		
70800	Other government grants			\$ -			\$ -		
71100	Investment income - unrestricted			\$2,065	\$2,065		\$400	\$400	
71200	Mortgage interest income			\$ -			\$ -		
71300	Proceeds from disposition of assets held for sale			\$ -			\$ -		
71310	Cost of sale of assets			\$ -			\$ -		
71400	Fraud recovery			\$ -			\$ -		
71500	Other revenue			\$ 8,191	\$8,191		\$ 5,966	\$5,966	
71600	Gain or loss on sale of capital assets			\$ -			\$ -		
72000	Investment income - restricted			\$ -	\$0		\$ -		
70000	Total Revenue	\$0	\$0	\$822,730	\$713,213	\$109,517	\$630,509	\$615,591	\$ 14,918
91100	Administrative salaries			\$ 57,518	\$57,518		\$ 66,934	\$66,934	
91200	Auditing fees			\$ 6,710	\$6,710		\$ 6,679	\$6,679	
91400	Advertising and Marketing			\$ -	\$0		\$ 616	\$616	
91500	Employee benefit contributions - administrative			\$ 18,497	\$18,497		\$ 18,702	\$18,702	
91700	Legal Expense			\$ 11,403	\$11,403		\$ 10,297	\$10,297	
91800	Travel			\$ -	\$0		\$ -	\$0	
91810	Allocated Overhead			\$ 25,179	\$25,179		\$ 22,382	\$22,382	
91900	Other			\$ 80,915	\$80,915		\$ 79,051	\$79,051	
91000	Total Operating-Administrative	\$0	\$0	\$200,223	\$200,223	\$0	\$204,660	\$ 204,660	\$ -
92100	Tenant services - salaries			\$ 4,012	\$4,012		\$ 3,566	\$3,566	
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services			\$ 1,509	\$1,509		\$ 1,341	\$1,341	
92400	Tenant services - other			\$ 10,889	\$10,889		\$ 5,964	\$5,964	
92500	Total Tenant Services	\$0	\$0	\$16,410	\$16,410	\$0	\$10,871	\$10,871	\$ -
93100	Water			\$ 7,373	\$7,373		\$ 17,356	\$17,356	
93200	Electricity			\$ 100,111	\$100,111		\$ 88,458	\$88,458	
93300	Gas			\$ 29,659	\$29,659		\$ 29,058	\$29,058	
93600	Sewer			\$ 19,404	\$19,404		\$ 41,251	\$41,251	
93800	Other utilities expense			\$ -			\$ -		
93000	Total Utilities	\$0	\$0	\$156,546	\$156,546	\$0	\$176,124	\$176,124	\$ -
94100	Ordinary maintenance and operations - labor			\$ 111,255	\$111,255		\$ 110,510	\$110,510	
94200	Ordinary maint and operations - materials			\$ 19,669	\$19,669		\$ 42,231	\$42,231	

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash			\$ 5,124	\$5,124		\$ 10,393	\$10,393	
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$ 10,005	\$10,005		\$ 6,861	\$6,861	
94300-030	Ordinary Maint & Contracts - Snow Removal			\$ 2,048	\$2,048		\$ 1,944	\$1,944	
94300-040	Ordinary Maint & Contracts - Elevator			\$ 41,081	\$41,081		\$ 6,928	\$6,928	
94300-050	Ordinary Maint & Contracts - Landscape &			\$ 1,767	\$1,767		\$ 5,362	\$5,362	
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$ 9,800	\$9,800		\$ 9,715	\$9,715	
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$ 196	\$196		\$ -	\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$ 951	\$951		\$ 4,787	\$4,787	
94300-090	Ordinary Maint & Contracts - Extermination			\$ 2,718	\$2,718		\$ 4,104	\$4,104	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$ 4,613	\$4,613		\$ 6,959	\$6,959	
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts			\$ 27,918	\$27,918		\$ 27,103	\$27,103	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$ 106,220	\$106,220	\$ -	\$ 84,157	\$84,157	\$ -
94500	Employee benefit contribution - ordinary			\$ 59,745	\$59,745		\$ 51,543	\$51,543	
94000	Total Maintenance	\$0	\$0	\$296,889	\$296,889	\$0	\$288,442	\$288,442	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs			\$ 43,487	\$43,487		\$ 77,975	\$77,975	
95300	Protective services - other			\$ 179	\$179		\$ -	\$0	
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ -	\$ -	\$ 43,665	\$ 43,665	\$ -	\$ 77,975	\$ 77,975	\$ -
96110	Property Insurance			\$ 12,433	\$12,433		\$ 6,495	\$6,495	
96120	Liability Insurance			\$ 6,324	\$6,324		\$ 5,420	\$5,420	
96130	Workmen's Compensation			\$ 5,493	\$5,493		\$ 6,644	\$6,644	
96140	All other Insurance			\$ 1,134	\$1,134		\$ 1,085	\$1,085	
96100	Total Insurance Premiums	\$ -	\$ -	\$ 25,384	\$ 25,384	\$ -	\$ 19,644	\$ 19,644	\$ -
96200	Other general expenses/Amortization			\$ -			\$ -		
96210	Compensated absences			\$ -			\$ -		
96300	Payments in lieu of taxes			\$ -			\$ -		
96400	Bad debt - tenant rents			\$ 4,241	\$4,241		\$ 1,749	\$1,749	
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ -	\$ -	\$ 4,241	\$ 4,241	\$ -	\$ 1,749	\$ 1,749	\$ -
96710	Interest of Mortgage (or Bonds) Payable			\$ -			\$ -		
96720	Interest on Notes Payable (Short and Long Term)			\$ -			\$ -		
96730	Amortization of Bond Issue Costs			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ -	\$ -	\$ 743,359	\$ 743,359	\$ -	\$ 779,464	\$ 779,464	\$ -
97000	Excess Revenue Over Operating Expenses	\$ -	\$ -	\$ 79,371	\$ (30,146)	\$ 109,517	\$ (148,955)	\$ (163,873)	\$ 14,918
97100	Extraordinary maintenance			\$ -			\$ -	\$0	

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
97200	Casualty losses- Non-capitalized			\$ -			\$ -		
97400	Depreciation expense			\$ 452,838	\$452,838		\$ 319,196	\$319,196	
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$0	\$0	\$1,196,197	\$1,196,197	\$0	\$1,098,660	\$1,098,660	\$ -
10010	Operating transfer in - subsidy			\$ -			\$ -		
10020	Operating transfer out - subsidy			\$ -			\$ -		
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ 160,000	\$160,000		\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ -		
10093	Transfers between Programs and Proj (In)			\$ 5,000	\$5,000		\$ 150,000	\$150,000	
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ -	\$ 150,000	\$ 150,000	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$0	-\$208,467	-\$317,984	\$109,517	-\$318,151	-\$333,068	\$ 14,918
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$157,235		\$ 10,601,622	\$10,601,622		\$ 4,655,883	\$4,655,883	
11040-010	Prior period adj - A/C # 601000			\$ -			\$ -		
11040-020	Prior period adj -corection/adj Kingsbury			\$ -			\$ -		
11040-070	Equity Transfers -CFP trf in (4910)			\$ 109,517	\$109,517		\$ 14,918	\$14,918	
11040-080	Equity Transfers -CFP trf out (4911)			\$ (109,517)		-\$109,517	\$ (14,918)		-\$14,918
11040-090	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-100	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-110	Equity Trf			\$ -			\$ -		
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ 0	\$ 109,517	\$ (109,517)	\$ -	\$ 14,918	\$ (14,918)
11190	Unit Months Available	0		1512	1512		1296	1296	
11210	Unit Months Leased	0		1505	1505		1288	1288	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP			\$ 109,517		\$109,517	\$ 14,918		\$14,918
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
70300	Net tenant rental revenue	\$ 295,670	\$295,670		\$ 842,388	\$842,388		\$ 336,136	\$336,136
70400	Tenant revenue - other	\$ 5,538	\$5,538		\$ 40,355	\$40,355		\$ 14,189	\$14,189
70500	Total Tenant Revenue	\$ 301,208	\$ 301,208	\$ -	\$ 882,743	\$ 882,743	\$ -	\$ 350,325	\$ 350,325
70600	HUD PHA operating grants	\$250,260	\$250,260		\$764,241	\$764,212	\$30	\$329,784	\$329,784
70610	Capital grants	\$ 2,979		\$2,979	\$ 6,495		\$6,495	\$ 27,361	
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
70800	Other government grants	\$ -			\$ -			\$ -	
71100	Investment income - unrestricted	\$309	\$309		\$5,979	\$5,979		\$2,227	\$2,227
71200	Mortgage interest income	\$ -			\$ -			\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -			\$ -			\$ -	
71310	Cost of sale of assets	\$ -			\$ -			\$ -	
71400	Fraud recovery	\$ -			\$ -			\$ -	
71500	Other revenue	\$ 8,370	\$8,370		\$ 41,274	\$41,274		\$ 7,061	\$7,061
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ -			\$ -			\$ -	
70000	Total Revenue	\$563,124	\$560,146	\$ 2,979	\$1,700,733	\$1,694,208	\$ 6,525	\$716,758	\$689,397
91100	Administrative salaries	\$ 58,559	\$58,559		\$ 154,355	\$154,355		\$ 79,926	\$79,926
91200	Auditing fees	\$ 6,661	\$6,661		\$ 7,092	\$7,092		\$ 6,706	\$6,706
91400	Advertising and Marketing	\$ -	\$0		\$ -	\$0		\$ -	\$0
91500	Employee benefit contributions - administrative	\$ 22,502	\$22,502		\$ 62,510	\$62,510		\$ 26,249	\$26,249
91700	Legal Expense	\$ 4,751	\$4,751		\$ 36,427	\$36,427		\$ 7,919	\$7,919
91800	Travel	\$ -	\$0		\$ 2	\$2		\$ 22	\$22
91810	Allocated Overhead	\$ 20,783	\$20,783		\$ 58,952	\$58,952		\$ 24,780	\$24,780
91900	Other	\$ 78,746	\$78,746		\$ 223,458	\$223,458		\$ 82,618	\$82,618
91000	Total Operating-Administrative	\$192,002	\$192,002	\$ -	\$542,796	\$542,796	\$ -	\$228,219	\$228,219
92100	Tenant services - salaries	\$ 3,311	\$3,311		\$ 9,392	\$9,392		\$ 3,948	\$3,948
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ 1,246	\$1,246		\$ 3,533	\$3,533		\$ 1,485	\$1,485
92400	Tenant services - other	\$ 9,833	\$9,833		\$ 20,333	\$20,333		\$ 1,478	\$1,478
92500	Total Tenant Services	\$14,389	\$14,389	\$ -	\$33,258	\$33,258	\$ -	\$6,911	\$6,911
93100	Water	\$ 16,818	\$16,818		\$ 63,206	\$63,206		\$ 16,539	\$16,539
93200	Electricity	\$ 83,327	\$83,327		\$ 280,811	\$280,811		\$ 137,172	\$137,172
93300	Gas	\$ 22,776	\$22,776		\$ 35,639	\$35,639		\$ -	\$0
93600	Sewer	\$ 33,295	\$33,295		\$ 135,232	\$135,232		\$ 39,098	\$39,098
93800	Other utilities expense	\$ -			\$ -			\$ -	
93000	Total Utilities	\$156,216	\$156,216	\$ -	\$514,889	\$514,889	\$ -	\$192,810	\$192,810
94100	Ordinary maintenance and operations - labor	\$ 108,115	\$108,115		\$ 215,252	\$215,252		\$ 106,232	\$106,232
94200	Ordinary maint and operations - materials	\$ 33,426	\$33,426		\$ 86,008	\$86,008		\$ 45,552	\$45,552

Line Item No.	Description - September 2019 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$ 3,743	\$3,743		\$ 13,814	\$13,814		\$ 11,521	\$11,521
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ 24,147	\$24,147		\$ 8,631	\$8,631		\$ -	\$0
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ 1,765	\$1,765		\$ 2,354	\$2,354		\$ 4,005	\$4,005
94300-040	Ordinary Maint & Contracts - Elevator	\$ 24,680	\$24,680		\$ 39,613	\$39,613		\$ 5,118	\$5,118
94300-050	Ordinary Maint & Contracts - Landscape &	\$ 7,513	\$7,513		\$ 5,069	\$5,069		\$ 16,796	\$16,796
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ 15,874	\$15,874		\$ 25,245	\$25,245		\$ 13,817	\$13,817
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ 1,044	\$1,044		\$ -	\$0		\$ 1,946	\$1,946
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ 999	\$999		\$ 1,250	\$1,250		\$ 1,482	\$1,482
94300-090	Ordinary Maint & Contracts - Extermination	\$ 2,899	\$2,899		\$ 7,380	\$7,380		\$ 5,280	\$5,280
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ 8,554	\$8,554		\$ 13,558	\$13,558		\$ 9,002	\$9,002
94300-110	Ordinary Maint & Contracts - Routine	\$ -			\$ -			\$ -	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ 32,357	\$32,357		\$ 85,428	\$85,428		\$ 29,967	\$29,967
94300	Ordinary Maintenance and Operations	\$ 123,575	\$123,575	\$ -	\$ 202,343	\$202,343	\$ -	\$ 98,933	\$98,933
94500	Employee benefit contribution - ordinary	\$ 62,033	\$62,033		\$ 118,109	\$118,109		\$ 49,960	\$49,960
94000	Total Maintenance	\$327,148	\$327,148	\$ -	\$621,712	\$621,712	\$ -	\$300,677	\$300,677
95100	Protective services - labor	\$ -			\$ -			\$ -	
95200	Protective services - other contract costs	\$ 53,808	\$53,808		\$ 62,229	\$62,229		\$ 53,433	\$53,433
95300	Protective services - other	\$ -	\$0		\$ -			\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ 53,808	\$ 53,808	\$ -	\$ 62,229	\$ 62,229	\$ -	\$ 53,433	\$ 53,433
96110	Property Insurance	\$ 9,627	\$9,627		\$ 20,106	\$20,106		\$ 26,734	\$26,734
96120	Liability Insurance	\$ 4,969	\$4,969		\$ 14,796	\$14,796		\$ 6,072	\$6,072
96130	Workmen's Compensation	\$ 3,601	\$3,601		\$ 11,932	\$11,932		\$ 8,398	\$8,398
96140	All other Insurance	\$ 1,065	\$1,065		\$ 6,245	\$6,245		\$ 3,138	\$3,138
96100	Total Insurance Premiums	\$ 19,262	\$ 19,262	\$ -	\$ 53,079	\$ 53,079	\$ -	\$ 44,342	\$ 44,342
96200	Other general expenses/Amortization	\$ -	\$0		\$ 4,087	\$4,087		\$ -	\$0
96210	Compensated absences	\$ -			\$ -			\$ -	
96300	Payments in lieu of taxes	\$ -			\$ -			\$ -	
96400	Bad debt - tenant rents	\$ 3,021	\$3,021		\$ 21,654	\$21,654		\$ 9,989	\$9,989
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 3,021	\$ 3,021	\$ -	\$ 25,741	\$ 25,741	\$ -	\$ 9,989	\$ 9,989
96710	Interest of Mortgage (or Bonds) Payable	\$ -			\$ -			\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -			\$ -			\$ -	
96730	Amortization of Bond Issue Costs	\$ -			\$ -			\$ -	
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 765,846	\$ 765,846	\$ -	\$ 1,853,704	\$ 1,853,704	\$ -	\$ 836,381	\$ 836,381
97000	Excess Revenue Over Operating Expenses	\$ (202,721)	\$ (205,700)	\$ 2,979	\$ (152,971)	\$ (159,496)	\$ 6,525	\$ (119,623)	\$ (146,984)
97100	Extraordinary maintenance	\$ 7,122	\$7,122		\$ 14,892	\$14,892		\$ -	\$0

Line Item No.	Description - September 2019 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	
97400	Depreciation expense	\$ 564,504	\$564,504		\$ 946,947	\$946,947		\$ 422,436	\$422,436
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$1,337,472	\$1,337,472	\$ -	\$2,815,543	\$2,815,543	\$ -	\$1,258,817	\$1,258,817
10010	Operating transfer in - subsidy	\$ -			\$ 30	\$30		\$ -	
10020	Operating transfer out - subsidy	\$ -			\$ (30)		-\$30	\$ -	
10040	Operating transfers from / to component unit	\$ -			\$ -			\$ -	
10091	Inter Project Excess Cash Transfer In	\$ -			\$ -			\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -			\$ -			\$ -	
10093	Transfers between Programs and Proj (In)	\$ 215,000	\$215,000		\$ 185,000	\$185,000		\$ 175,000	\$175,000
10094	Transfers between Programs and Proj (Out)	\$ -			\$ -			\$ -	
10100	Total other financing sources (uses)	\$ 215,000	\$ 215,000	\$ -	\$ 185,000	\$ 185,030	\$ (30)	\$ 175,000	\$ 175,000
10000	Excess (Deficiency) of Revenue Over (Under)	-\$559,347	-\$562,326	\$ 2,979	-\$929,810	-\$936,305	\$ 6,495	-\$367,060	-\$394,421
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 2,084,180	\$2,084,180		\$ 4,466,172	\$4,466,172		\$ 1,840,399	\$1,840,399
11040-010	Prior period adj - A/C # 601000	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adj Kingsbury	\$ -			\$ -			\$ -	
11040-070	Equity Transfers -CFP trf in (4910)	\$ 2,979	\$2,979		\$ 6,495	\$6,495		\$ 27,361	\$27,361
11040-080	Equity Transfers -CFP trf out (4911)	\$ (2,979)		-\$2,979	\$ (6,495)		-\$6,495	\$ (27,361)	
11040-090	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-100	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-110	Equity Trf	\$ -			\$ -			\$ -	
11040	Prior period adjustments, equity transfers, and	\$ -	\$ 2,979	\$ (2,979)	\$ -	\$ 6,495	\$ (6,495)	\$ -	\$ 27,361
11190	Unit Months Available	1188	1188		3515	3515		1440	1440
11210	Unit Months Leased	1180	1180		3495	3495		1428	1428
11610	Land Purchases	\$ -			\$ -			\$ -	
11620	Building Purchases	\$ -			\$ -			\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -			\$ -			\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -			\$ -			\$ -	
11650	Leasehold Improvements Purchases & CIP	\$ 2,979	\$2,979		\$ 6,495	\$6,495		\$ 27,361	
11660	Infrastructure Purchases	\$ -			\$ -			\$ -	
13510	CFFP Debt Service Payments	\$ -			\$ -			\$ -	
13901	Replacement Housing Factor Funds	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
70300	Net tenant rental revenue		\$ 246,162	\$246,162		\$ 158,904	\$158,904		\$ 264,046
70400	Tenant revenue - other		\$ 7,001	\$7,001		\$ 4,293	\$4,293		\$ 6,491
70500	Total Tenant Revenue	\$ -	\$ 253,163	\$ 253,163	\$ -	\$ 163,197	\$ 163,197	\$ -	\$ 270,537
70600	HUD PHA operating grants		\$929,317	\$661,209	\$268,108	\$650,720	\$353,528	\$297,192	\$471,616
70610	Capital grants	\$27,361	\$ 2,465,996		\$2,465,996	\$ 423,213		\$423,213	\$ 25,214
70700	Total Fee Revenue		\$ -			\$ -			\$ -
70800	Other government grants		\$ -			\$ -			\$ -
71100	Investment income - unrestricted		\$7,323	\$7,323		\$4,462	\$4,462		\$3,184
71200	Mortgage interest income		\$ -			\$ -			\$ -
71300	Proceeds from disposition of assets held for sale		\$ -			\$ -			\$ -
71310	Cost of sale of assets		\$ -			\$ -			\$ -
71400	Fraud recovery		\$ -			\$ -			\$ -
71500	Other revenue		\$ 25,262	\$25,262		\$ 14,110	\$14,110		\$ 13,697
71600	Gain or loss on sale of capital assets		\$ -			\$ -			\$ -
72000	Investment income - restricted		\$ -	\$0		\$ -			\$ -
70000	Total Revenue	\$ 27,361	\$3,681,061	\$946,957	\$2,734,104	\$1,255,701	\$535,296	\$720,405	\$784,248
91100	Administrative salaries		\$ 55,278	\$55,278		\$ 40,514	\$40,514		\$ 53,756
91200	Auditing fees		\$ 7,448	\$7,448		\$ 7,020	\$7,020		\$ 6,938
91400	Advertising and Marketing		\$ 9,563	\$150	\$9,412	\$ -	\$0		\$ -
91500	Employee benefit contributions - administrative		\$ 10,250	\$10,250		\$ 6,041	\$6,041		\$ 6,053
91700	Legal Expense		\$ 3,551	\$3,551		\$ 7,055	\$7,055		\$ 6,139
91800	Travel		\$ 86	\$86		\$ 106	\$106		\$ 238
91810	Allocated Overhead		\$ 90,526	\$90,526		\$ 52,557	\$52,557		\$ 45,363
91900	Other		\$ 60,047	\$60,021	\$25	\$ 57,226	\$57,226		\$ 123,402
91000	Total Operating-Administrative	\$ -	\$236,748	\$227,310	\$9,438	\$170,519	\$170,519	\$ -	\$241,888
92100	Tenant services - salaries		\$ 14,422	\$14,422		\$ 8,373	\$8,373		\$ 7,227
92200	Relocation Costs		\$ 46,072		\$46,072	\$ -			\$ -
92300	Employee benefit contributions - tenant services		\$ 5,426	\$5,426		\$ 3,150	\$3,150		\$ 2,719
92400	Tenant services - other		\$ 904	\$904		\$ 225	\$225		\$ 667
92500	Total Tenant Services	\$ -	\$66,824	\$20,752	\$46,072	\$11,748	\$11,748	\$ -	\$10,613
93100	Water		\$ 20,931	\$20,931		\$ 57,382	\$57,382		\$ 30,256
93200	Electricity		\$ 14,566	\$14,566		\$ 7,690	\$7,690		\$ 51,413
93300	Gas		\$ 11,320	\$11,320		\$ 3,306	\$3,306		\$ 22,368
93600	Sewer		\$ 51,434	\$51,434		\$ 127,885	\$127,885		\$ 82,449
93800	Other utilities expense		\$ -			\$ -			\$ -
93000	Total Utilities	\$ -	\$98,251	\$98,251	\$ -	\$196,263	\$196,263	\$ -	\$186,487
94100	Ordinary maintenance and operations - labor		\$ 105,206	\$105,206		\$ 53,703	\$53,703		\$ 80,650
94200	Ordinary maint and operations - materials		\$ 58,908	\$24,068	\$34,839	\$ 32,511	\$32,511		\$ 32,047

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$ 24,135	\$24,135		\$ 17,085	\$17,085		\$ 23,772
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$ 1,315	\$1,315		\$ 1,308	\$1,308		\$ 803
94300-030	Ordinary Maint & Contracts - Snow Removal		\$ 10,024	\$10,024		\$ 7,992	\$7,992		\$ 1,483
94300-040	Ordinary Maint & Contracts - Elevator		\$ -			\$ -			\$ 4,545
94300-050	Ordinary Maint & Contracts - Landscape &		\$ 33,403	\$33,403		\$ 23,504	\$23,504		\$ 17,319
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$ 6,117	\$6,117		\$ 17,835	\$17,835		\$ 17,695
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$ 16,115	\$16,115		\$ -	\$0		\$ 1,700
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$ 149	\$149		\$ 293	\$293		\$ 1,859
94300-090	Ordinary Maint & Contracts - Extermination		\$ 14,748	\$14,748		\$ 10,093	\$10,093		\$ 3,941
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$ 3,917	\$3,917		\$ 2,522	\$2,522		\$ 3,619
94300-110	Ordinary Maint & Contracts - Routine		\$ -			\$ -			\$ -
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$ 8,563	\$8,563		\$ 3,220	\$3,220		\$ 11,638
94300	Ordinary Maintenance and Operations	\$ -	\$ 118,486	\$118,486	\$0	\$ 83,850	\$83,850	\$ -	\$ 88,375
94500	Employee benefit contribution - ordinary		\$ 15,023	\$15,023		\$ 15,231	\$15,231		\$ 16,699
94000	Total Maintenance	\$ -	\$297,622	\$262,783	\$ 34,839	\$185,296	\$185,296	\$ -	\$217,771
95100	Protective services - labor		\$ -			\$ -			\$ -
95200	Protective services - other contract costs		\$ 148,059	\$148,059		\$ 78,028	\$78,028		\$ 1,288
95300	Protective services - other		\$ 144	\$144		\$ -	\$0		\$ 9,282
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -
95000	Total Protective Services	\$ -	\$ 148,203	\$ 148,203	\$ -	\$ 78,028	\$ 78,028	\$ -	\$ 10,570
96110	Property Insurance		\$ 37,509	\$37,509		\$ 41,426	\$41,426		\$ 35,980
96120	Liability Insurance		\$ 10,613	\$10,613		\$ 5,527	\$5,527		\$ 8,980
96130	Workmen's Compensation		\$ 2,240	\$2,240		\$ 2,560	\$2,560		\$ 1,964
96140	All other Insurance		\$ 1,001	\$1,001		\$ 882	\$882		\$ 830
96100	Total Insurance Premiums	\$ -	\$ 51,363	\$ 51,363	\$ -	\$ 50,395	\$ 50,395	\$ -	\$ 47,754
96200	Other general expenses/Amortization		\$ 785	\$785		\$ 8,093	\$8,093		\$ 878
96210	Compensated absences		\$ -			\$ -			\$ -
96300	Payments in lieu of taxes		\$ -			\$ -			\$ -
96400	Bad debt - tenant rents		\$ 4,455	\$4,455		\$ 5,173	\$5,173		\$ 8,806
96500	Bad debt - mortgages		\$ -			\$ -			\$ -
96600	Bad debt - other		\$ -			\$ -			\$ -
96800	Severance expense		\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ -	\$ 5,240	\$ 5,240	\$ -	\$ 13,265	\$ 13,265	\$ -	\$ 9,684
96710	Interest of Mortgage (or Bonds) Payable		\$ -			\$ 204,920		\$204,920	\$ -
96720	Interest on Notes Payable (Short and Long Term)		\$ -			\$ -			\$ -
96730	Amortization of Bond Issue Costs		\$ -			\$ -			\$ -
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ 204,920	\$ -	\$ 204,920	\$ -
96900	Total Operating Expenses	\$ -	\$ 904,252	\$ 813,902	\$ 90,350	\$ 910,435	\$ 705,515	\$ 204,920	\$ 724,766
97000	Excess Revenue Over Operating Expenses	\$ 27,361	\$ 2,776,810	\$ 133,055	\$ 2,643,755	\$ 345,267	\$ (170,219)	\$ 515,485	\$ 59,482
97100	Extraordinary maintenance		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
97200	Casualty losses- Non-capitalized		\$ -	\$0		\$ -			\$ -
97400	Depreciation expense		\$ 741,430	\$741,430		\$ 653,185	\$653,185		\$ 709,346
97500	Fraud losses		\$ -			\$ -			\$ -
97800	Dwelling units rent expense		\$ -			\$ -			\$ -
90000	Total Expenses	\$ -	\$1,645,681	\$1,555,331	\$90,350	\$1,563,619	\$1,358,699	\$204,920	\$1,434,112
10010	Operating transfer in - subsidy		\$ 177,758	\$177,758		\$ 92,272	\$92,272		\$ -
10020	Operating transfer out - subsidy		\$ (177,758)		-\$177,758	\$ (92,272)		-\$92,272	\$ -
10040	Operating transfers from / to component unit		\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In		\$ -			\$ 145,000	\$145,000		\$ -
10092	Inter Project Excess Cash Transfer Out		\$ (290,000)	-\$290,000		\$ -			\$ -
10093	Transfers between Programs and Proj (In)		\$ -			\$ 15,000	\$15,000		\$ -
10094	Transfers between Programs and Proj (Out)		\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ -	\$ (290,001)	\$ (112,242)	\$ (177,758)	\$ 160,000	\$ 252,272	\$ (92,272)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ 27,361	\$1,745,379	-\$720,617	\$2,465,996	-\$147,918	-\$571,131	\$423,213	-\$649,864
11020	Required Annual Debt Principal Payments					\$ 423,213		\$423,213	
11030	Beginning equity		\$ 14,775,247	\$14,775,247		\$ 3,461,470	\$3,461,470		\$ 8,451,912
11040-010	Prior period adj - A/C # 601000		\$ -			\$ -			\$ -
11040-020	Prior period adj -corection/adj Kingsbury		\$ -			\$ -			\$ -
11040-070	Equity Transfers -CFP trf in (4910)		\$ 2,465,996	\$2,465,996		\$ 423,213	\$423,213		\$ 25,214
11040-080	Equity Transfers -CFP trf out (4911)	-\$27,361	\$ (2,465,996)		-\$2,465,996	\$ (423,213)		-\$423,213	\$ (25,214)
11040-090	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -
11040-100	Equity Trf -from "Other AMP"		\$ -			\$ -	\$0		\$ -
11040-110	Equity Trf		\$ -			\$ -			\$ -
11040	Prior period adjustments, equity transfers, and	\$ (27,361)	\$ -	\$ 2,465,996	\$ (2,465,996)	\$ -	\$ 423,213	\$ (423,213)	\$ -
11190	Unit Months Available		1121	1121		936	936		1703
11210	Unit Months Leased		1102	1102		916	916		1653
11610	Land Purchases		\$ -			\$ -			\$ -
11620	Building Purchases		\$ -			\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases		\$ -			\$ -			\$ -
11640	Furniture & Equipment-Administrative Purchases		\$ -			\$ -			\$ -
11650	Leasehold Improvements Purchases & CIP	\$27,361	\$ 2,465,989		\$2,465,989	\$ -			\$ 25,214
11660	Infrastructure Purchases		\$ -			\$ -			\$ -
13510	CFFP Debt Service Payments		\$ -			\$ 628,133		\$ 628,133	\$ -
13901	Replacement Housing Factor Funds		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue	\$264,046		\$ 43,505	\$43,505		\$ -		
70400	Tenant revenue - other	\$6,491		\$ 4,512	\$4,512		\$ -		
70500	Total Tenant Revenue	\$ 270,537	\$ -	\$ 48,017	\$ 48,017	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$471,616		\$744,187	\$744,187	\$0	\$428,426	\$428,426	\$ -
70610	Capital grants		\$25,214	\$ 15,293		\$15,293	\$ -		\$ -
70700	Total Fee Revenue			\$ -			\$ -		
70800	Other government grants			\$ -			\$ -		
71100	Investment income - unrestricted	\$3,184		\$38	\$38		\$ -		
71200	Mortgage interest income			\$ -			\$ -		
71300	Proceeds from disposition of assets held for sale			\$ -			\$ -		
71310	Cost of sale of assets			\$ -			\$ -		
71400	Fraud recovery			\$ -			\$ -		
71500	Other revenue	\$13,697		\$ 23,269	\$23,269		\$ -		
71600	Gain or loss on sale of capital assets	\$0		\$ -			\$ -		
72000	Investment income - restricted			\$ -			\$ 47	\$47	
70000	Total Revenue	\$759,034	\$25,214	\$830,805	\$815,512	\$15,293	\$428,473	\$428,473	\$ -
91100	Administrative salaries	\$53,756		\$ 55,015	\$55,015		\$ -		
91200	Auditing fees	\$6,938		\$ 7,428	\$7,428		\$ 580	\$580	
91400	Advertising and Marketing	\$0		\$ 401	\$401		\$ -		
91500	Employee benefit contributions - administrative	\$6,053		\$ 8,158	\$8,158		\$ -		
91700	Legal Expense	\$6,139		\$ 10,928	\$10,928		\$ -		
91800	Travel	\$238		\$ 434	\$434		\$ -		
91810	Allocated Overhead	\$45,363		\$ 88,727	\$88,727		\$ 51,358	\$51,358	
91900	Other	\$123,402		\$ 138,491	\$138,491		\$ 466	\$466	
91000	Total Operating-Administrative	\$241,888	\$0	\$309,582	\$309,582	-	\$52,404	\$52,404	\$ -
92100	Tenant services - salaries	\$7,227		\$ 14,136	\$14,136		\$ -		
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services	\$2,719		\$ 5,318	\$5,318		\$ -		
92400	Tenant services - other	\$667		\$ 254	\$254		\$ -		
92500	Total Tenant Services	\$10,613	-	\$19,707	\$19,707	-	\$0	\$0	\$ -
93100	Water	\$30,256		\$ 63,926	\$63,926		\$ -		
93200	Electricity	\$51,413		\$ 15,778	\$15,778		\$ -		
93300	Gas	\$22,368		\$ 6,968	\$6,968		\$ -		
93600	Sewer	\$82,449		\$ 133,326	\$133,326		\$ -		
93800	Other utilities expense			\$ -			\$ 121,344	\$121,344	
93000	Total Utilities	\$186,487	-	\$219,998	\$219,998	-	\$121,344	\$121,344	\$ -
94100	Ordinary maintenance and operations - labor	\$80,650		\$ 96,218	\$96,218		\$ -		
94200	Ordinary maint and operations - materials	\$32,047		\$ 80,985	\$80,985		\$ -		

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$23,772		\$ 23,814	\$23,814		\$ -		
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$803		\$ 1,900	\$1,900		\$ -		
94300-030	Ordinary Maint & Contracts - Snow Removal	\$1,483		\$ 6,023	\$6,023		\$ -		
94300-040	Ordinary Maint & Contracts - Elevator	\$4,545		\$ -			\$ -		
94300-050	Ordinary Maint & Contracts - Landscape &	\$17,319		\$ 58,320	\$58,320		\$ -		
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$17,695		\$ 48,596	\$48,596		\$ -		
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$1,700		\$ -	\$0		\$ -		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$1,859		\$ 8,863	\$8,863		\$ -		
94300-090	Ordinary Maint & Contracts - Extermination	\$3,941		\$ 13,712	\$13,712		\$ -		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$3,619		\$ 5,991	\$5,991		\$ -		
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$11,638		\$ 25,638	\$25,638		\$ -		
94300	Ordinary Maintenance and Operations	\$88,375	\$ -	\$ 192,857	\$192,857	\$ -	\$ -	\$0	\$ -
94500	Employee benefit contribution - ordinary	\$16,699		\$ 15,457	\$15,457		\$ -		
94000	Total Maintenance	\$217,771	\$ -	\$385,517	\$385,517	\$ -	\$0	\$0	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs	\$1,288		\$ 7,591	\$7,591		\$ -		
95300	Protective services - other	\$9,282		\$ 6,939	\$6,939		\$ -		
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ 10,570	\$ -	\$ 14,530	\$ 14,530	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$35,980		\$ 61,410	\$61,410		\$ -		
96120	Liability Insurance	\$8,980		\$ 9,007	\$9,007		\$ 5,348	\$5,348	
96130	Workmen's Compensation	\$1,964		\$ 8,402	\$8,402		\$ -		
96140	All other Insurance	\$830		\$ 2,585	\$2,585		\$ -		
96100	Total Insurance Premiums	\$ 47,754	\$ -	\$ 81,403	\$ 81,403	\$ -	\$ 5,348	\$ 5,348	\$ -
96200	Other general expenses/Amortization	\$878		\$ -	\$0		\$ 390,501	\$ 390,501	
96210	Compensated absences			\$ -			\$ -		
96300	Payments in lieu of taxes			\$ -			\$ -		
96400	Bad debt - tenant rents	\$8,806		\$ 4,086	\$4,086		\$ -		
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ 9,684	\$ -	\$ 4,086	\$ 4,086	\$ -	\$ 390,501	\$ 390,501	\$ -
96710	Interest of Mortgage (or Bonds) Payable			\$ -			\$ -		
96720	Interest on Notes Payable (Short and Long Term)			\$ -			\$ -		
96730	Amortization of Bond Issue Costs			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 724,766	\$ -	\$ 1,034,824	\$ 1,034,824	\$ -	\$ 569,597	\$ 569,597	\$ -
97000	Excess Revenue Over Operating Expenses	\$ 34,268	\$ 25,214	\$ (204,019)	\$ (219,312)	\$ 15,293	\$ (141,124)	\$ (141,124)	\$ -
97100	Extraordinary maintenance			\$ 22,809	\$22,809		\$ -		

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
97200	Casualty losses- Non-capitalized			\$ -			\$ -		
97400	Depreciation expense	\$709,346		\$ 668,814	\$668,814		\$ -		
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$1,434,112	\$0	\$1,726,447	\$1,726,447	\$ -	\$569,597	\$569,597	\$ -
10010	Operating transfer in - subsidy			\$ -			\$ -		
10020	Operating transfer out - subsidy			\$ -			\$ -		
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ 260,000	\$260,000		\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ -		
10093	Transfers between Programs and Proj (In)			\$ 15,000	\$15,000		\$ 50,000	\$50,000	
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ -	\$ 50,000	\$ 50,000	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	-\$675,078	\$25,214	-\$620,642	-\$635,935	\$15,293	-\$91,124	-\$91,124	\$ -
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$8,451,912		\$ 3,777,484	\$3,777,484		\$ 2,643,596	\$2,643,596	
11040-010	Prior period adj - A/C # 601000			\$ -			\$ -		
11040-020	Prior period adj -corection/adj Kingsbury			\$ -			\$ -		
11040-070	Equity Transfers -CFP trf in (4910)	\$25,214		\$ 15,293	\$15,293		\$ -		
11040-080	Equity Transfers -CFP trf out (4911)		-\$25,214	\$ (15,293)		-\$15,293	\$ -		
11040-090	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-100	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-110	Equity Trf			\$ -			\$ -		
11040	Prior period adjustments, equity transfers, and	\$ 25,214	\$ (25,214)	\$ -	\$ 15,293	\$ (15,293)	\$ -	\$ -	\$ -
11190	Unit Months Available	1703		1493	1493		1116	1116	
11210	Unit Months Leased	1653		1385	1385		1097	1097	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP		\$ 25,214	\$ 15,293		\$15,293	\$ -		
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
70300	Net tenant rental revenue	\$ -			\$ -			\$ -	
70400	Tenant revenue - other	\$ -			\$ -			\$ -	
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$306,281	\$306,281	\$ -	\$313,789	\$313,789	\$ -	\$163,295	\$120,712
70610	Capital grants	\$ -		\$ -	\$ -		\$ -	\$ -	
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
70800	Other government grants	\$ -			\$ -			\$ -	
71100	Investment income - unrestricted	\$ -			\$ -			\$0	
71200	Mortgage interest income	\$ -			\$ -			\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -			\$ -			\$ -	
71310	Cost of sale of assets	\$ -			\$ -			\$ -	
71400	Fraud recovery	\$ -			\$ -			\$ -	
71500	Other revenue	\$ 24,362	\$24,362		\$ -			\$ -	\$0
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ 1,494	\$1,494		\$ 307	\$307		\$ 3,367	\$3,367
70000	Total Revenue	\$332,136	\$332,136	\$ -	\$314,096	\$314,096	\$ -	\$166,662	\$124,079
91100	Administrative salaries	\$ -			\$ -			\$ -	
91200	Auditing fees	\$ 388	\$388		\$ 420	\$420		\$ 163	\$163
91400	Advertising and Marketing	\$ -			\$ -			\$ -	
91500	Employee benefit contributions - administrative	\$ -			\$ -			\$ -	
91700	Legal Expense	\$ -			\$ -			\$ -	\$0
91800	Travel	\$ -			\$ -			\$ -	
91810	Allocated Overhead	\$34,372	\$34,372		\$ 37,170	\$37,170		\$ 14,388	\$14,388
91900	Other	\$ 311	\$311		\$ 333	\$333		\$ 1,029	\$1,029
91000	Total Operating-Administrative	\$35,071	\$35,071	\$ -	\$37,922	\$37,922	\$ -	\$15,579	\$15,579
92100	Tenant services - salaries	\$ -			\$ -			\$ -	
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ -			\$ -			\$ -	
92400	Tenant services - other	\$ -			\$ -			\$ -	
92500	Total Tenant Services	\$0	\$0	\$ -	\$0	\$0	\$ -	\$0	\$0
93100	Water	\$ -			\$ -			\$ -	
93200	Electricity	\$ -			\$ -			\$ -	
93300	Gas	\$ -			\$ -			\$ -	
93600	Sewer	\$ -			\$ -			\$ -	
93800	Other utilities expense	\$ 58,097	\$58,097		\$ 70,905	\$70,905		\$ 16,950	\$16,950
93000	Total Utilities	\$58,097	\$58,097	\$ -	\$70,905	\$70,905	\$ -	\$16,950	\$16,950
94100	Ordinary maintenance and operations - labor	\$ -			\$ -			\$ -	
94200	Ordinary maint and operations - materials	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$ -			\$ -			\$ -	
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ -			\$ -			\$ -	
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ -			\$ -			\$ -	
94300-040	Ordinary Maint & Contracts - Elevator	\$ -			\$ -			\$ -	
94300-050	Ordinary Maint & Contracts - Landscape &	\$ -			\$ -			\$ -	
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ -			\$ -			\$ -	
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ -			\$ -			\$ -	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ -			\$ -			\$ -	
94300-090	Ordinary Maint & Contracts - Extermination	\$ -			\$ -			\$ -	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ -			\$ -			\$ -	
94300-110	Ordinary Maint & Contracts - Routine	\$ -			\$ -			\$ -	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ -			\$ -			\$ -	
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary	\$ -			\$ -			\$ -	
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor	\$ -			\$ -			\$ -	
95200	Protective services - other contract costs	\$ -			\$ -			\$ 36,012	\$ 36,012
95300	Protective services - other	\$ -			\$ -			\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,012	\$ 36,012
96110	Property Insurance	\$ -			\$ -			\$ -	
96120	Liability Insurance	\$ 4,528	\$ 4,528		\$ 3,725	\$ 3,725		\$ 2,101	\$ 2,101
96130	Workmen's Compensation	\$ -			\$ -			\$ -	
96140	All other Insurance	\$ -			\$ -			\$ -	
96100	Total Insurance Premiums	\$ 4,528	\$ 4,528	\$ -	\$ 3,725	\$ 3,725	\$ -	\$ 2,101	\$ 2,101
96200	Other general expenses/Amortization	\$ 366,773	\$ 366,773		\$ 413,989	\$ 413,989		\$ 152,384	\$ 152,384
96210	Compensated absences	\$ -			\$ -			\$ -	
96300	Payments in lieu of taxes	\$ -			\$ -			\$ -	
96400	Bad debt - tenant rents	\$ -			\$ -			\$ -	
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 366,773	\$ 366,773	\$ -	\$ 413,989	\$ 413,989	\$ -	\$ 152,384	\$ 152,384
96710	Interest of Mortgage (or Bonds) Payable	\$ -			\$ -			\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -			\$ -			\$ -	
96730	Amortization of Bond Issue Costs	\$ -			\$ -			\$ -	
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 464,468	\$ 464,468	\$ -	\$ 526,540	\$ 526,540	\$ -	\$ 223,027	\$ 223,027
97000	Excess Revenue Over Operating Expenses	\$ (132,332)	\$ (132,332)	\$ -	\$ (212,445)	\$ (212,445)	\$ -	\$ (56,365)	\$ (98,948)
97100	Extraordinary maintenance	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	
97400	Depreciation expense	\$ -			\$ -			\$ -	
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$464,468	\$464,468	\$ -	\$526,540	\$526,540	\$ -	\$223,027	\$223,027
10010	Operating transfer in - subsidy	\$ -			\$ -			\$ 42,583	\$42,583
10020	Operating transfer out - subsidy	\$ -			\$ -			\$ (42,583)	
10040	Operating transfers from / to component unit	\$ -			\$ -			\$ -	
10091	Inter Project Excess Cash Transfer In	\$ -			\$ -			\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -			\$ -			\$ -	
10093	Transfers between Programs and Proj (In)	\$ -			\$ -			\$ -	
10094	Transfers between Programs and Proj (Out)	\$ -			\$ -			\$ -	
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 42,583
10000	Excess (Deficiency) of Revenue Over (Under)	-\$132,332	-\$132,332	\$ -	-\$212,445	-\$212,445	\$ -	-\$56,365	-\$56,365
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 3,524,330	\$3,524,330		\$ 4,157,058	\$4,157,058		\$ 3,252,304	\$3,252,304
11040-010	Prior period adj - A/C # 601000	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adj Kingsbury	\$ -			\$ -			\$ -	
11040-070	Equity Transfers -CFP trf in (4910)	\$ -			\$ -			\$ -	
11040-080	Equity Transfers -CFP trf out (4911)	\$ -			\$ -			\$ -	
11040-090	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-100	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-110	Equity Trf	\$ -			\$ -			\$ -	
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available	768	768		780	780		432	432
11210	Unit Months Leased	757	757		779	779		418	418
11610	Land Purchases	\$ -			\$ -			\$ -	
11620	Building Purchases	\$ -			\$ -			\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -			\$ -			\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -			\$ -			\$ -	
11650	Leasehold Improvements Purchases & CIP	\$ -			\$ -			\$ -	
11660	Infrastructure Purchases	\$ -			\$ -			\$ -	
13510	CFFP Debt Service Payments	\$ -			\$ -			\$ -	
13901	Replacement Housing Factor Funds	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
70300	Net tenant rental revenue		\$ -			\$ -			\$ -
70400	Tenant revenue - other		\$ -			\$ -			\$ -
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$42,583	\$182,005	\$134,693	\$47,312	\$197,914	\$145,849	\$52,066	\$232,784
70610	Capital grants		\$ -		\$ -	\$ -		\$ -	\$ -
70700	Total Fee Revenue		\$ -		\$ -	\$ -		\$ -	\$ -
70800	Other government grants		\$ -			\$ -			\$ -
71100	Investment income - unrestricted		\$ -			\$0			\$ -
71200	Mortgage interest income		\$ -			\$ -			\$ -
71300	Proceeds from disposition of assets held for sale		\$ -			\$ -			\$ -
71310	Cost of sale of assets		\$ -			\$ -			\$ -
71400	Fraud recovery		\$ -			\$ -			\$ -
71500	Other revenue		\$ -			\$ -			\$ -
71600	Gain or loss on sale of capital assets		\$ -			\$ -			\$ -
72000	Investment income - restricted		\$ -			\$ 2,087	\$ 2,087		\$ 3,475
70000	Total Revenue	\$42,583	\$182,005	\$134,693	\$47,312	\$200,001	\$147,935	\$52,066	\$236,259
91100	Administrative salaries		\$ -			\$ -			\$ -
91200	Auditing fees		\$ 113	\$ 113		\$ 205	\$ 205		\$ 366
91400	Advertising and Marketing		\$ -			\$ -			\$ -
91500	Employee benefit contributions - administrative		\$ -			\$ -			\$ -
91700	Legal Expense		\$ -	\$ 0		\$ -			\$ -
91800	Travel		\$ -			\$ -			\$ -
91810	Allocated Overhead		\$ 9,992	\$ 9,992		\$ 18,185	\$ 18,185		\$ 32,374
91900	Other		\$ 1,025	\$ 1,025		\$ 1,307	\$ 1,307		\$ 508
91000	Total Operating-Administrative	\$ -	\$11,130	\$11,130	\$ -	\$19,698	\$19,698	\$ -	\$33,247
92100	Tenant services - salaries		\$ -			\$ -			\$ -
92200	Relocation Costs		\$ -			\$ -			\$ -
92300	Employee benefit contributions - tenant services		\$ -			\$ -			\$ -
92400	Tenant services - other		\$ 600	\$ 600		\$ -			\$ 930
92500	Total Tenant Services	\$ -	\$600	\$600	\$ -	\$0	\$0	\$ -	\$930
93100	Water		\$ -			\$ -			\$ -
93200	Electricity		\$ -			\$ -			\$ -
93300	Gas		\$ -			\$ -			\$ -
93600	Sewer		\$ -			\$ -			\$ -
93800	Other utilities expense		\$ 66,493	\$ 66,493		\$ 25,500	\$ 25,500		\$ 79,327
93000	Total Utilities	\$ -	\$66,493	\$66,493	\$ -	\$25,500	\$25,500	\$ -	\$79,327
94100	Ordinary maintenance and operations - labor		\$ -			\$ -			\$ -
94200	Ordinary maint and operations - materials		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$ -			\$ -			\$ -
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$ -			\$ -			\$ -
94300-030	Ordinary Maint & Contracts - Snow Removal		\$ -			\$ -			\$ -
94300-040	Ordinary Maint & Contracts - Elevator		\$ -			\$ -			\$ -
94300-050	Ordinary Maint & Contracts - Landscape &		\$ -			\$ -			\$ -
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$ -			\$ -			\$ -
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$ -			\$ -			\$ -
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$ -			\$ -			\$ -
94300-090	Ordinary Maint & Contracts - Extermination		\$ -			\$ -			\$ -
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$ -			\$ -			\$ -
94300-110	Ordinary Maint & Contracts - Routine		\$ -			\$ -			\$ -
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$ -			\$ -			\$ -
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -
94500	Employee benefit contribution - ordinary		\$ -			\$ -			\$ -
94000	Total Maintenance	\$ -	\$0	\$0	\$ -	\$0	\$0	\$ -	\$0
95100	Protective services - labor		\$ -			\$ -			\$ -
95200	Protective services - other contract costs		\$ 40,013	\$40,013		\$ 44,018	\$44,018		\$ 62,025
95300	Protective services - other		\$ -			\$ -			\$ -
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -
95000	Total Protective Services	\$ -	\$ 40,013	\$ 40,013	\$ -	\$ 44,018	\$ 44,018	\$ -	\$ 62,025
96110	Property Insurance		\$ -			\$ -			\$ -
96120	Liability Insurance		\$ 1,947	\$1,947		\$ 2,528	\$2,528		\$ 4,396
96130	Workmen's Compensation		\$ -			\$ -			\$ -
96140	All other Insurance		\$ -			\$ -			\$ -
96100	Total Insurance Premiums	\$ -	\$ 1,947	\$ 1,947	\$ -	\$ 2,528	\$ 2,528	\$ -	\$ 4,396
96200	Other general expenses/Amortization		\$ 46,364	\$46,364		\$ 109,220	\$109,220		\$ 238,029
96210	Compensated absences		\$ -			\$ -			\$ -
96300	Payments in lieu of taxes		\$ -			\$ -			\$ -
96400	Bad debt - tenant rents		\$ -			\$ -			\$ -
96500	Bad debt - mortgages		\$ -			\$ -			\$ -
96600	Bad debt - other		\$ -			\$ -			\$ -
96800	Severance expense		\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ -	\$ 46,364	\$ 46,364	\$ -	\$ 109,220	\$ 109,220	\$ -	\$ 238,029
96710	Interest of Mortgage (or Bonds) Payable		\$ -			\$ -			\$ -
96720	Interest on Notes Payable (Short and Long Term)		\$ -			\$ -			\$ -
96730	Amortization of Bond Issue Costs		\$ -			\$ -			\$ -
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ -	\$ 166,547	\$ 166,547	\$ -	\$ 200,964	\$ 200,964	\$ -	\$ 417,955
97000	Excess Revenue Over Operating Expenses	\$ 42,583	\$ 15,458	\$ (31,855)	\$ 47,312	\$ (963)	\$ (53,028)	\$ 52,066	\$ (181,695)
97100	Extraordinary maintenance		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
97200	Casualty losses- Non-capitalized		\$ -			\$ -			\$ -
97400	Depreciation expense		\$ -			\$ -			\$ -
97500	Fraud losses		\$ -			\$ -			\$ -
97800	Dwelling units rent expense		\$ -			\$ -			\$ -
90000	Total Expenses	\$0	\$166,547	\$166,547	\$0	\$200,964	\$200,964	\$0	\$417,955
10010	Operating transfer in - subsidy		\$ 47,312	\$47,312		\$ 52,066	\$52,066		\$ 73,358
10020	Operating transfer out - subsidy	-\$42,583	\$ (47,312)		-\$47,312	\$ (52,066)		-\$52,066	\$ (73,358)
10040	Operating transfers from / to component unit		\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In		\$ -			\$ -			\$ -
10092	Inter Project Excess Cash Transfer Out		\$ -			\$ -			\$ -
10093	Transfers between Programs and Proj (In)		\$ -			\$ -			\$ -
10094	Transfers between Programs and Proj (Out)		\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ (42,583)	\$ 0	\$ 47,312	\$ (47,312)	\$ -	\$ 52,066	\$ (52,066)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$15,458	\$15,458	\$ -	-\$963	-\$963	\$ -	-\$181,695
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$ 684,606	\$684,606		\$ 2,565,340	\$2,565,340		\$ 6,061,201
11040-010	Prior period adj - A/C # 601000		\$ -			\$ -			\$ -
11040-020	Prior period adj -corection/adj Kingsbury		\$ -			\$ -			\$ -
11040-070	Equity Transfers -CFP trf in (4910)		\$ -			\$ -			\$ -
11040-080	Equity Transfers -CFP trf out (4911)		\$ -			\$ -			\$ -
11040-090	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -
11040-100	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -
11040-110	Equity Trf		\$ -			\$ -			\$ -
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available		480	480		516	516		736
11210	Unit Months Leased		467	467		498	498		734
11610	Land Purchases		\$ -			\$ -			\$ -
11620	Building Purchases		\$ -			\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases		\$ -			\$ -			\$ -
11640	Furniture & Equipment-Administrative Purchases		\$ -			\$ -			\$ -
11650	Leasehold Improvements Purchases & CIP		\$ -			\$ -			\$ -
11660	Infrastructure Purchases		\$ -			\$ -			\$ -
13510	CFFP Debt Service Payments		\$ -			\$ -			\$ -
13901	Replacement Housing Factor Funds		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue			\$ 71,887	\$71,887		\$ -		
70400	Tenant revenue - other			\$ 1,238	\$1,238		\$ -		
70500	Total Tenant Revenue	\$ -	\$ -	\$ 73,125	\$ 73,125	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$159,427	\$73,358	\$135,604	\$107,207	\$28,397	\$341,036	\$252,304	\$88,732
70610	Capital grants		\$ -	\$ 760		\$ 760	\$ -		\$ -
70700	Total Fee Revenue			\$ -			\$ -		
70800	Other government grants			\$ -			\$ -		
71100	Investment income - unrestricted			\$7	\$7		\$ -		
71200	Mortgage interest income			\$ -			\$ -		
71300	Proceeds from disposition of assets held for sale			\$ -			\$ -		
71310	Cost of sale of assets			\$ -			\$ -		
71400	Fraud recovery			\$ -			\$ -		
71500	Other revenue			\$ 200,903	\$200,903		\$ 2,546	\$2,546	
71600	Gain or loss on sale of capital assets			\$ -			\$ -		
72000	Investment income - restricted	\$3,475		\$ -			\$ 14,350	\$14,350	
70000	Total Revenue	\$162,902	\$73,358	\$410,398	\$381,241	\$29,157	\$357,932	\$269,200	\$88,732
91100	Administrative salaries			\$ 8,237	\$8,237		\$ -		
91200	Auditing fees	\$366		\$ 6,552	\$6,552		\$ 183	\$183	
91400	Advertising and Marketing			\$ -	\$0		\$ -		
91500	Employee benefit contributions - administrative			\$ 1,107	\$1,107		\$ -		
91700	Legal Expense			\$ 9,732	\$9,732		\$ -		
91800	Travel			\$ 56	\$56		\$ -		
91810	Allocated Overhead	\$32,374		\$ 11,191	\$11,191		\$ 16,187	\$16,187	
91900	Other	\$508		\$ 10,999	\$10,999		\$ 1,135	\$1,135	
91000	Total Operating-Administrative	\$33,247	\$ -	\$47,875	\$47,875	\$ -	\$17,505	\$17,505	\$ -
92100	Tenant services - salaries			\$ 1,783	\$1,783		\$ -		
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services			\$ 671	\$671		\$ -		
92400	Tenant services - other	\$930		\$ 1	\$1		\$ 1,125	\$1,125	
92500	Total Tenant Services	\$930	\$ -	\$2,455	\$2,455	\$ -	\$1,125	\$1,125	\$ -
93100	Water			\$ 6,355	\$6,355		\$ -		
93200	Electricity			\$ 22,311	\$22,311		\$ -		
93300	Gas			\$ -			\$ -		
93600	Sewer			\$ 14,135	\$14,135		\$ -		
93800	Other utilities expense	\$79,327		\$ -			\$ 108,195	\$108,195	
93000	Total Utilities	\$79,327	\$ -	\$42,801	\$42,801	\$ -	\$108,195	\$108,195	\$ -
94100	Ordinary maintenance and operations - labor			\$ 6,159	\$6,159		\$ -		
94200	Ordinary maint and operations - materials			\$ 6,200	\$6,200		\$ -		

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash			\$ 3,149	\$3,149		\$ -		
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$ 111	\$111		\$ -		
94300-030	Ordinary Maint & Contracts - Snow Removal			\$ 4,484	\$4,484		\$ -		
94300-040	Ordinary Maint & Contracts - Elevator			\$ -			\$ -		
94300-050	Ordinary Maint & Contracts - Landscape &			\$ 6,745	\$6,745		\$ -		
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$ 8,801	\$8,801		\$ -		
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$ 1,008	\$1,008		\$ -		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$ 573	\$573		\$ -		
94300-090	Ordinary Maint & Contracts - Extermination			\$ 994	\$994		\$ -		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$ 735	\$735		\$ -		
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts			\$ 340	\$340		\$ -		
94300	Ordinary Maintenance and Operations	\$0	\$ -	\$ 26,940	\$26,940	\$ -	\$ -	\$0	\$ -
94500	Employee benefit contribution - ordinary			\$ 1,861	\$1,861		\$ -		
94000	Total Maintenance	\$0	\$ -	\$41,160	\$41,160	\$ -	\$0	\$0	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs	\$62,025		\$ 24,010	\$24,010		\$ 75,029	\$75,029	
95300	Protective services - other			\$ -			\$ -		
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ 62,025	\$ -	\$ 24,010	\$ 24,010	\$ -	\$ 75,029	\$ 75,029	\$ -
96110	Property Insurance			\$ 10,375	\$10,375		\$ -		
96120	Liability Insurance	\$4,396		\$ 1,704	\$1,704		\$ 3,881	\$3,881	
96130	Workmen's Compensation			\$ 576	\$576		\$ -		
96140	All other Insurance			\$ 183	\$183		\$ -		
96100	Total Insurance Premiums	\$ 4,396	\$ -	\$ 12,838	\$ 12,838	\$ -	\$ 3,881	\$ 3,881	\$ -
96200	Other general expenses/Amortization	\$238,029		\$ 5,784	\$5,784		\$ 180,364	\$180,364	
96210	Compensated absences			\$ -			\$ -		
96300	Payments in lieu of taxes			\$ -			\$ -		
96400	Bad debt - tenant rents			\$ -			\$ -		
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ 238,029	\$ -	\$ 5,784	\$ 5,784	\$ -	\$ 180,364	\$ 180,364	\$ -
96710	Interest of Mortgage (or Bonds) Payable			\$ -			\$ -		
96720	Interest on Notes Payable (Short and Long Term)			\$ -			\$ -		
96730	Amortization of Bond Issue Costs			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 417,955	\$ -	\$ 176,921	\$ 176,921	\$ -	\$ 386,099	\$ 386,099	\$ -
97000	Excess Revenue Over Operating Expenses	\$ (255,053)	\$ 73,358	\$ 233,477	\$ 204,320	\$ 29,157	\$ (28,167)	\$ (116,899)	\$ 88,732
97100	Extraordinary maintenance			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
97200	Casualty losses- Non-capitalized			\$ 124,571	\$124,571		\$ -		
97400	Depreciation expense			\$ 201,057	\$201,057		\$ -		
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$417,955	\$0	\$502,549	\$502,549	\$0	\$386,099	\$386,099	\$0
10010	Operating transfer in - subsidy	\$73,358		\$ 28,397	\$28,397		\$ 88,732	\$88,732	
10020	Operating transfer out - subsidy		-\$73,358	\$ (28,397)		-\$28,397	\$ (88,732)		-\$88,732
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ -			\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ -		
10093	Transfers between Programs and Proj (In)			\$ -			\$ -		
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ 73,358	\$ (73,358)	\$ -	\$ 28,397	\$ (28,397)	\$ -	\$ 88,732	\$ (88,732)
10000	Excess (Deficiency) of Revenue Over (Under)	-\$181,695	\$0	-\$92,151	-\$92,910	\$ 760	-\$28,167	-\$28,167	\$ -
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$6,061,201		\$ 2,458,538	\$2,458,538		\$ 3,569,176	\$3,569,176	
11040-010	Prior period adj - A/C # 601000			\$ -			\$ -		
11040-020	Prior period adj -corection/adj Kingsbury			\$ -			\$ -		
11040-070	Equity Transfers -CFP trf in (4910)			\$ 760	\$760		\$ -		
11040-080	Equity Transfers -CFP trf out (4911)			\$ (760)		-\$760	\$ -		
11040-090	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-100	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-110	Equity Trf			\$ -			\$ -		
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ 760	\$ (760)	\$ -	\$ -	\$ -
11190	Unit Months Available	736		279	279		900	900	
11210	Unit Months Leased	734		273	273		895	895	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP			\$ 760		\$760	\$ -		
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
70300	Net tenant rental revenue	\$ -			\$ -			\$ -	
70400	Tenant revenue - other	\$ -			\$ -			\$ -	
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$123,546	\$97,526	\$26,020	\$239,845	\$239,845	\$ -	\$199,790	\$157,207
70610	Capital grants	\$ -		\$ -	\$ -		\$ -	\$ -	
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
70800	Other government grants	\$ -			\$ -			\$ -	
71100	Investment income - unrestricted	\$ -			\$0			\$ -	
71200	Mortgage interest income	\$ -			\$ -			\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -			\$ -			\$ -	
71310	Cost of sale of assets	\$ -			\$ -			\$ -	
71400	Fraud recovery	\$ -			\$ -			\$ -	
71500	Other revenue	\$ 22,516	\$22,516		\$ 6,746	\$6,746		\$ 8,432	\$8,432
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ 1,612	\$1,612		\$ 9,772	\$9,772		\$ 2,313	\$2,313
70000	Total Revenue	\$147,674	\$121,653	\$26,020	\$256,363	\$256,363	\$ -	\$210,535	\$167,951
91100	Administrative salaries	\$ -			\$ -			\$ -	
91200	Auditing fees	\$ 54	\$54		\$ 187	\$187		\$ 187	\$187
91400	Advertising and Marketing	\$ -			\$ -			\$ -	
91500	Employee benefit contributions - administrative	\$ -			\$ -			\$ -	
91700	Legal Expense	\$ -			\$ -			\$ -	
91800	Travel	\$ -			\$ -			\$ -	
91810	Allocated Overhead	\$ 4,796	\$4,796		\$ 16,586	\$16,586		\$ 16,586	\$16,586
91900	Other	\$ 339	\$339		\$ 1,010	\$1,010		\$ 254	\$254
91000	Total Operating-Administrative	\$5,189	\$5,189	\$ -	\$17,784	\$17,784	\$ -	\$17,028	\$17,028
92100	Tenant services - salaries	\$ -			\$ -			\$ -	
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ -			\$ -			\$ -	
92400	Tenant services - other	\$ 248	\$248		\$ 600	\$600		\$ 540	\$540
92500	Total Tenant Services	\$248	\$248	\$ -	\$600	\$600	\$ -	\$540	\$540
93100	Water	\$ -			\$ -			\$ -	
93200	Electricity	\$ -			\$ -			\$ -	
93300	Gas	\$ -			\$ -			\$ -	
93600	Sewer	\$ -			\$ -			\$ -	
93800	Other utilities expense	\$ 43,177	\$43,177		\$ 113,528	\$113,528		\$ 48,271	\$48,271
93000	Total Utilities	\$43,177	\$43,177	\$ -	\$113,528	\$113,528	\$ -	\$48,271	\$48,271
94100	Ordinary maintenance and operations - labor	\$ -			\$ -			\$ -	
94200	Ordinary maint and operations - materials	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$ -			\$ -			\$ -	
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ -			\$ -			\$ -	
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ -			\$ -			\$ -	
94300-040	Ordinary Maint & Contracts - Elevator	\$ -			\$ -			\$ -	
94300-050	Ordinary Maint & Contracts - Landscape &	\$ -			\$ -			\$ -	
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ -			\$ -			\$ -	
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ -			\$ -			\$ -	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ -			\$ -			\$ -	
94300-090	Ordinary Maint & Contracts - Extermination	\$ -			\$ -			\$ -	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ -			\$ -			\$ -	
94300-110	Ordinary Maint & Contracts - Routine	\$ -			\$ -			\$ -	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ -			\$ -			\$ -	
94300	Ordinary Maintenance and Operations	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
94500	Employee benefit contribution - ordinary	\$ -			\$ -			\$ -	
94000	Total Maintenance	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
95100	Protective services - labor	\$ -			\$ -			\$ -	
95200	Protective services - other contract costs	\$ 22,007	\$ 22,007		\$ -			\$ 36,012	\$ 36,012
95300	Protective services - other	\$ -			\$ -			\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ 22,007	\$ 22,007	\$ -	\$ -	\$ -	\$ -	\$ 36,012	\$ 36,012
96110	Property Insurance	\$ -			\$ -			\$ -	
96120	Liability Insurance	\$ 1,581	\$ 1,581		\$ 5,634	\$ 5,634		\$ 2,565	\$ 2,565
96130	Workmen's Compensation	\$ -			\$ -			\$ -	
96140	All other Insurance	\$ -			\$ -			\$ -	
96100	Total Insurance Premiums	\$ 1,581	\$ 1,581	\$ -	\$ 5,634	\$ 5,634	\$ -	\$ 2,565	\$ 2,565
96200	Other general expenses/Amortization	\$ 94,535	\$ 94,535		\$ 290,311	\$ 290,311		\$ 148,142	\$ 148,142
96210	Compensated absences	\$ -			\$ -			\$ -	
96300	Payments in lieu of taxes	\$ -			\$ -			\$ -	
96400	Bad debt - tenant rents	\$ -			\$ -			\$ -	
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 94,535	\$ 94,535	\$ -	\$ 290,311	\$ 290,311	\$ -	\$ 148,142	\$ 148,142
96710	Interest of Mortgage (or Bonds) Payable	\$ -			\$ -			\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -			\$ -			\$ -	
96730	Amortization of Bond Issue Costs	\$ -			\$ -			\$ -	
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 166,737	\$ 166,737	\$ -	\$ 427,857	\$ 427,857	\$ -	\$ 252,559	\$ 252,559
97000	Excess Revenue Over Operating Expenses	\$ (19,063)	\$ (45,084)	\$ 26,020	\$ (171,494)	\$ (171,494)	\$ -	\$ (42,024)	\$ (84,607)
97100	Extraordinary maintenance	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	
97400	Depreciation expense	\$ -			\$ -			\$ -	
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$166,737	\$166,737	\$0	\$427,857	\$427,857	\$ -	\$252,559	\$252,559
10010	Operating transfer in - subsidy	\$ 26,020	\$26,020		\$ -			\$ 42,583	\$42,583
10020	Operating transfer out - subsidy	\$ (26,020)		-\$26,020	\$ -			\$ (42,583)	
10040	Operating transfers from / to component unit	\$ -			\$ -			\$ -	
10091	Inter Project Excess Cash Transfer In	\$ -			\$ -			\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -			\$ -			\$ -	
10093	Transfers between Programs and Proj (In)	\$ -			\$ -			\$ -	
10094	Transfers between Programs and Proj (Out)	\$ -			\$ -			\$ -	
10100	Total other financing sources (uses)	\$ -	\$ 26,020	\$ (26,020)	\$ -	\$ -	\$ -	\$ -	\$ 42,583
10000	Excess (Deficiency) of Revenue Over (Under)	-\$19,063	-\$19,063	\$ -	-\$171,494	-\$171,494	\$ -	-\$42,024	-\$42,024
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 1,364,203	\$1,364,203		\$ 6,044,342	\$6,044,342		\$ 2,074,539	\$2,074,539
11040-010	Prior period adj - A/C # 601000	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adj Kingsbury	\$ -			\$ -			\$ -	
11040-070	Equity Transfers -CFP trf in (4910)	\$ -			\$ -			\$ -	
11040-080	Equity Transfers -CFP trf out (4911)	\$ -			\$ -			\$ -	
11040-090	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-100	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-110	Equity Trf	\$ -			\$ -			\$ -	
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available	264	264		960	960		432	432
11210	Unit Months Leased	262	262		939	939		429	429
11610	Land Purchases	\$ -			\$ -			\$ -	
11620	Building Purchases	\$ -			\$ -			\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -			\$ -			\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -			\$ -			\$ -	
11650	Leasehold Improvements Purchases & CIP				\$ -			\$ -	
11660	Infrastructure Purchases	\$ -			\$ -			\$ -	
13510	CFFP Debt Service Payments	\$ -			\$ -			\$ -	
13901	Replacement Housing Factor Funds	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
70300	Net tenant rental revenue		\$ -			\$ -			\$ -
70400	Tenant revenue - other		\$ -			\$ -			\$ -
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$42,583	\$ 260,234	\$ 205,816	\$ 54,418	\$ 270,177	\$ 211,031	\$ 59,146	\$ 236,709
70610	Capital grants	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
70700	Total Fee Revenue		\$ -			\$ -			\$ -
70800	Other government grants		\$ -			\$ -			\$ -
71100	Investment income - unrestricted		\$ -			\$ -			\$ -
71200	Mortgage interest income		\$ -			\$ -			\$ -
71300	Proceeds from disposition of assets held for sale		\$ -			\$ -			\$ -
71310	Cost of sale of assets		\$ -			\$ -			\$ -
71400	Fraud recovery		\$ -			\$ -			\$ -
71500	Other revenue		\$ 1,546	\$ 1,546		\$ 85,623	\$ 85,623		\$ 2,628
71600	Gain or loss on sale of capital assets		\$ -			\$ -			\$ -
72000	Investment income - restricted		\$ 4,693	\$ 4,693		\$ 3,331	\$ 3,331		\$ 4,182
70000	Total Revenue	\$42,583	\$ 266,473	\$ 212,055	\$ 54,418	\$ 359,131	\$ 299,985	\$ 59,146	\$ 243,519
91100	Administrative salaries		\$ -			\$ -			\$ -
91200	Auditing fees		\$ 244	\$ 244		\$ 318	\$ 318		\$ 289
91400	Advertising and Marketing		\$ -			\$ -			\$ -
91500	Employee benefit contributions - administrative		\$ -			\$ -			\$ -
91700	Legal Expense		\$ -			\$ -			\$ 3,671
91800	Travel		\$ -			\$ -			\$ -
91810	Allocated Overhead		\$ 21,582	\$ 21,582		\$ 28,177	\$ 28,177		\$ 25,579
91900	Other		\$ 556	\$ 556		\$ 448	\$ 448		\$ 653
91000	Total Operating-Administrative	\$ -	\$ 22,383	\$ 22,383	\$ -	\$ 28,943	\$ 28,943	\$ -	\$ 30,192
92100	Tenant services - salaries		\$ -			\$ -			\$ -
92200	Relocation Costs		\$ -			\$ -			\$ -
92300	Employee benefit contributions - tenant services		\$ -			\$ -			\$ -
92400	Tenant services - other		\$ -			\$ 750	\$ 750		\$ -
92500	Total Tenant Services	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -	\$ -
93100	Water		\$ -			\$ -			\$ -
93200	Electricity		\$ -			\$ -			\$ -
93300	Gas		\$ -			\$ -			\$ -
93600	Sewer		\$ -			\$ -			\$ -
93800	Other utilities expense		\$ 60,029	\$ 60,029		\$ 74,407	\$ 74,407		\$ 51,184
93000	Total Utilities	\$ -	\$ 60,029	\$ 60,029	\$ -	\$ 74,407	\$ 74,407	\$ -	\$ 51,184
94100	Ordinary maintenance and operations - labor		\$ -			\$ -			\$ -
94200	Ordinary maint and operations - materials		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$ -			\$ -			\$ -
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$ -			\$ -			\$ -
94300-030	Ordinary Maint & Contracts - Snow Removal		\$ -			\$ -			\$ -
94300-040	Ordinary Maint & Contracts - Elevator		\$ -			\$ -			\$ -
94300-050	Ordinary Maint & Contracts - Landscape &		\$ -			\$ -			\$ -
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$ -			\$ -			\$ -
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$ -			\$ -			\$ -
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$ -			\$ -			\$ -
94300-090	Ordinary Maint & Contracts - Extermination		\$ -			\$ -			\$ -
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$ -			\$ -			\$ -
94300-110	Ordinary Maint & Contracts - Routine		\$ -			\$ -			\$ -
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$ -			\$ -			\$ -
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary		\$ -			\$ -			\$ -
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor		\$ -			\$ -			\$ -
95200	Protective services - other contract costs		\$ 46,017	\$ 46,017		\$ 50,018	\$ 50,018		\$ 44,018
95300	Protective services - other		\$ -			\$ -			\$ -
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -
95000	Total Protective Services	\$ -	\$ 46,017	\$ 46,017	\$ -	\$ 50,018	\$ 50,018	\$ -	\$ 44,018
96110	Property Insurance		\$ -			\$ -			\$ -
96120	Liability Insurance		\$ 3,270	\$ 3,270		\$ 2,879	\$ 2,879		\$ 2,536
96130	Workmen's Compensation		\$ -			\$ -			\$ -
96140	All other Insurance		\$ -			\$ -			\$ -
96100	Total Insurance Premiums	\$ -	\$ 3,270	\$ 3,270	\$ -	\$ 2,879	\$ 2,879	\$ -	\$ 2,536
96200	Other general expenses/Amortization		\$ 224,500	\$ 224,500		\$ 276,777	\$ 276,777		\$ 370,213
96210	Compensated absences		\$ -			\$ -			\$ -
96300	Payments in lieu of taxes		\$ -			\$ -			\$ -
96400	Bad debt - tenant rents		\$ -			\$ -			\$ -
96500	Bad debt - mortgages		\$ -			\$ -			\$ -
96600	Bad debt - other		\$ -			\$ -			\$ -
96800	Severance expense		\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ -	\$ 224,500	\$ 224,500	\$ -	\$ 276,777	\$ 276,777	\$ -	\$ 370,213
96710	Interest of Mortgage (or Bonds) Payable		\$ -			\$ -			\$ -
96720	Interest on Notes Payable (Short and Long Term)		\$ -			\$ -			\$ -
96730	Amortization of Bond Issue Costs		\$ -			\$ -			\$ -
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ -	\$ 356,198	\$ 356,198	\$ -	\$ 433,773	\$ 433,773	\$ -	\$ 498,144
97000	Excess Revenue Over Operating Expenses	\$ 42,583	\$ (89,725)	\$ (144,143)	\$ 54,418	\$ (74,642)	\$ (133,789)	\$ 59,146	\$ (254,625)
97100	Extraordinary maintenance		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
97200	Casualty losses- Non-capitalized		\$ -			\$ -			\$ -
97400	Depreciation expense		\$ -			\$ -			\$ -
97500	Fraud losses		\$ -			\$ -			\$ -
97800	Dwelling units rent expense		\$ -			\$ -			\$ -
90000	Total Expenses	\$ -	\$ 356,198	\$ 356,198	\$ -	\$ 433,773	\$ 433,773	\$ -	\$ 498,144
10010	Operating transfer in - subsidy		\$ 54,418	\$ 54,418		\$ 59,146	\$ 59,146		\$ 52,066
10020	Operating transfer out - subsidy	-\$42,583	\$ (54,418)		\$ (54,418)	\$ (59,146)		\$ (59,146)	\$ (52,066)
10040	Operating transfers from / to component unit		\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In		\$ -			\$ -			\$ -
10092	Inter Project Excess Cash Transfer Out		\$ -			\$ -			\$ -
10093	Transfers between Programs and Proj (In)		\$ -			\$ -			\$ -
10094	Transfers between Programs and Proj (Out)		\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ (42,583)	\$ -	\$ 54,418	\$ (54,418)	\$ -	\$ 59,146	\$ (59,146)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ -	\$ (89,725)	\$ (89,725)	\$ -	\$ (74,642)	\$ (74,642)	\$ -	\$ (254,625)
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$ 3,715,423	\$ 3,715,423		\$ 5,434,892	\$ 5,434,892		\$ 4,863,225
11040-010	Prior period adj - A/C # 601000		\$ -			\$ -			\$ -
11040-020	Prior period adj -corection/adj Kingsbury		\$ -			\$ -			\$ -
11040-070	Equity Transfers -CFP trf in (4910)		\$ -			\$ -			\$ -
11040-080	Equity Transfers -CFP trf out (4911)		\$ -			\$ -			\$ -
11040-090	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -
11040-100	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -
11040-110	Equity Trf		\$ -			\$ -			\$ -
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available		552	552		600	600		528
11210	Unit Months Leased		526	526		594	594		509
11610	Land Purchases		\$ -			\$ -			\$ -
11620	Building Purchases		\$ -			\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases		\$ -			\$ -			\$ -
11640	Furniture & Equipment-Administrative Purchases		\$ -			\$ -			\$ -
11650	Leasehold Improvements Purchases & CIP		\$ -			\$ -			\$ -
11660	Infrastructure Purchases		\$ -			\$ -			\$ -
13510	CFFP Debt Service Payments		\$ -			\$ -			\$ -
13901	Replacement Housing Factor Funds		\$ -			\$ -			\$ -

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue			\$ -			\$ -		
70400	Tenant revenue - other			\$ -			\$ -		
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 180,972	\$ 55,737	\$ 600,558	\$ 338,830	\$ 261,729	\$ 234,892	\$ 146,160	\$ 88,733
70610	Capital grants		\$ -	\$ -		\$ -	\$ -		\$ -
70700	Total Fee Revenue			\$ -			\$ -		
70800	Other government grants			\$ -			\$ -		
71100	Investment income - unrestricted			\$ 124,383	\$ 124,383		\$ -		
71200	Mortgage interest income			\$ -			\$ -		
71300	Proceeds from disposition of assets held for sale			\$ -			\$ -		
71310	Cost of sale of assets			\$ -			\$ -		
71400	Fraud recovery			\$ -			\$ -		
71500	Other revenue	\$ 2,628		\$ 4,924	\$ 4,924		\$ 3,132	\$ 3,132	
71600	Gain or loss on sale of capital assets			\$ -			\$ -		
72000	Investment income - restricted	\$ 4,182		\$ 8,033	\$ 8,033		\$ 4,983	\$ 4,983	
70000	Total Revenue	\$ 187,782	\$ 55,737	\$ 737,898	\$ 476,169	\$ 261,729	\$ 243,007	\$ 154,275	\$ 88,733
91100	Administrative salaries			\$ -			\$ -		
91200	Auditing fees	\$ 289		\$ 293	\$ 293		\$ 176	\$ 176	
91400	Advertising and Marketing			\$ -			\$ -		
91500	Employee benefit contributions - administrative			\$ -			\$ -		
91700	Legal Expense		\$ 3,671	\$ -	\$ -		\$ -		
91800	Travel			\$ -			\$ -		
91810	Allocated Overhead	\$ 25,579		\$ 25,979	\$ 25,979		\$ 15,587	\$ 15,587	
91900	Other	\$ 653	\$ -	\$ -			\$ 1,210	\$ 1,210	
91000	Total Operating-Administrative	\$ 26,521	\$ 3,671	\$ 26,272	\$ 26,272	\$ -	\$ 16,973	\$ 16,973	\$ -
92100	Tenant services - salaries			\$ -			\$ -		
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services			\$ -			\$ -		
92400	Tenant services - other			\$ 1,800	\$ 1,800		\$ -		
92500	Total Tenant Services	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ -	\$ -
93100	Water			\$ -			\$ -		
93200	Electricity			\$ -			\$ -		
93300	Gas			\$ -			\$ -		
93600	Sewer			\$ -			\$ -		
93800	Other utilities expense	\$ 51,184		\$ 202,875	\$ 202,875		\$ 93,398	\$ 93,398	
93000	Total Utilities	\$ 51,184	\$ -	\$ 202,875	\$ 202,875	\$ -	\$ 93,398	\$ 93,398	\$ -
94100	Ordinary maintenance and operations - labor			\$ -			\$ -		
94200	Ordinary maint and operations - materials			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash			\$ -			\$ -		
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$ -			\$ -		
94300-030	Ordinary Maint & Contracts - Snow Removal			\$ -			\$ -		
94300-040	Ordinary Maint & Contracts - Elevator			\$ -			\$ -		
94300-050	Ordinary Maint & Contracts - Landscape &			\$ -			\$ -		
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$ -			\$ -		
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$ -			\$ -		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$ -			\$ -		
94300-090	Ordinary Maint & Contracts - Extermination			\$ -			\$ -		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$ -			\$ -		
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts			\$ 2,979		\$ 2,979	\$ -		
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ 2,979	\$ -	\$ 2,979	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary			\$ -			\$ -		
94000	Total Maintenance	\$ -	\$ -	\$ 2,979	\$ -	\$ 2,979	\$ -	\$ -	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs	\$ 44,018		\$ -			\$ 75,029	\$ 75,029	
95300	Protective services - other			\$ -			\$ -		
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ 44,018	\$ -	\$ -	\$ -	\$ -	\$ 75,029	\$ 75,029	\$ -
96110	Property Insurance			\$ -			\$ -		
96120	Liability Insurance	\$ 2,536		\$ -			\$ 3,651	\$ 3,651	
96130	Workmen's Compensation			\$ -			\$ -		
96140	All other Insurance			\$ -			\$ -		
96100	Total Insurance Premiums	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ 3,651	\$ 3,651	\$ -
96200	Other general expenses/Amortization	\$ 370,213		\$ 327,854	\$ 327,854		\$ 338,738	\$ 338,738	
96210	Compensated absences			\$ -			\$ -		
96300	Payments in lieu of taxes			\$ -			\$ -		
96400	Bad debt - tenant rents			\$ -			\$ -		
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ 370,213	\$ -	\$ 327,854	\$ 327,854	\$ -	\$ 338,738	\$ 338,738	\$ -
96710	Interest of Mortgage (or Bonds) Payable			\$ -			\$ -		
96720	Interest on Notes Payable (Short and Long Term)			\$ -			\$ -		
96730	Amortization of Bond Issue Costs			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 494,473	\$ 3,671	\$ 561,779	\$ 558,801	\$ 2,979	\$ 527,788	\$ 527,788	\$ -
97000	Excess Revenue Over Operating Expenses	\$ (306,691)	\$ 52,066	\$ 176,119	\$ (82,631)	\$ 258,750	\$ (284,781)	\$ (373,514)	\$ 88,733
97100	Extraordinary maintenance			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
97200	Casualty losses- Non-capitalized			\$ -			\$ -		
97400	Depreciation expense			\$ -			\$ -		
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$ 494,473	\$ 3,671	\$ 561,779	\$ 558,801	\$ 2,979	\$ 527,788	\$ 527,788	\$ -
10010	Operating transfer in - subsidy	\$ 52,066		\$ 258,750	\$ 258,750		\$ 88,733	\$ 88,733	
10020	Operating transfer out - subsidy		\$ (52,066)	\$ (258,750)		\$ (258,750)	\$ (88,733)		\$ (88,733)
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ -			\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ -		
10093	Transfers between Programs and Proj (In)			\$ -			\$ -		
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ 52,066	\$ (52,066)	\$ -	\$ 258,750	\$ (258,750)	\$ -	\$ 88,733	\$ (88,733)
10000	Excess (Deficiency) of Revenue Over (Under)	\$ (254,625)	\$ -	\$ 176,119	\$ 176,119	\$ -	\$ (284,781)	\$ (284,781)	\$ -
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 4,863,225		\$ 1,910,275	\$ 1,910,275		\$ 7,670,552	\$ 7,670,552	
11040-010	Prior period adj - A/C # 601000			\$ -			\$ -		
11040-020	Prior period adj -corection/adj Kingsbury			\$ 1,416,013	\$ 1,416,013		\$ -		
11040-070	Equity Transfers -CFP trf in (4910)			\$ -			\$ -		
11040-080	Equity Transfers -CFP trf out (4911)			\$ -			\$ -		
11040-090	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-100	Equity Trf -from "Other AMP"			\$ -			\$ -		
11040-110	Equity Trf			\$ -			\$ -		
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ 1,416,013	\$ 1,416,013	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available	528		1440	1440		900	900	
11210	Unit Months Leased	509		1432	1432		887	887	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP			\$ -			\$ -		
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
70300	Net tenant rental revenue	\$ -			\$ -			\$ -	
70400	Tenant revenue - other	\$ -			\$ -			\$ -	
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 271,067	\$ 271,067		\$ 191,670	\$ 191,670		\$ 185,819	\$ 185,819
70610	Capital grants	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
70800	Other government grants	\$ -			\$ -			\$ -	
71100	Investment income - unrestricted	\$ -			\$ -			\$ -	
71200	Mortgage interest income	\$ -			\$ -			\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -			\$ -			\$ -	
71310	Cost of sale of assets	\$ -			\$ -			\$ -	
71400	Fraud recovery	\$ -			\$ -			\$ -	
71500	Other revenue	\$ 507	\$ 507		\$ 25,411	\$ 25,411		\$ 19,087	\$ 19,087
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ 1,927	\$ 1,927		\$ 6,675	\$ 6,675		\$ 11,892	\$ 11,892
70000	Total Revenue	\$ 273,500	\$ 273,500	\$ -	\$ 223,756	\$ 223,756	\$ -	\$ 216,797	\$ 216,797
91100	Administrative salaries	\$ -			\$ -			\$ -	
91200	Auditing fees	\$ 368	\$ 368		\$ 323	\$ 323		\$ 217	\$ 217
91400	Advertising and Marketing	\$ -			\$ -			\$ -	
91500	Employee benefit contributions - administrative	\$ -			\$ -			\$ -	
91700	Legal Expense	\$ -			\$ -			\$ -	
91800	Travel	\$ -			\$ -			\$ -	
91810	Allocated Overhead	\$ 32,573	\$ 32,573		\$ 28,577	\$ 28,577		\$ 19,184	\$ 19,184
91900	Other	\$ 1,110	\$ 1,110		\$ 967	\$ 967		\$ 775	\$ 775
91000	Total Operating-Administrative	\$ 34,051	\$ 34,051	\$ -	\$ 29,866	\$ 29,866	\$ -	\$ 20,176	\$ 20,176
92100	Tenant services - salaries	\$ -			\$ -			\$ -	
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ -			\$ -			\$ -	
92400	Tenant services - other	\$ -			\$ 969	\$ 969		\$ 606	\$ 606
92500	Total Tenant Services	\$ -	\$ -	\$ -	\$ 969	\$ 969	\$ -	\$ 606	\$ 606
93100	Water	\$ -			\$ -			\$ -	
93200	Electricity	\$ -			\$ -			\$ -	
93300	Gas	\$ -			\$ -			\$ -	
93600	Sewer	\$ -			\$ -			\$ -	
93800	Other utilities expense	\$ 153,964	\$ 153,964		\$ 67,994	\$ 67,994		\$ 39,893	\$ 39,893
93000	Total Utilities	\$ 153,964	\$ 153,964	\$ -	\$ 67,994	\$ 67,994	\$ -	\$ 39,893	\$ 39,893
94100	Ordinary maintenance and operations - labor	\$ -			\$ -			\$ -	
94200	Ordinary maint and operations - materials	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$ -			\$ -			\$ -	
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ -			\$ -			\$ -	
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ -			\$ -			\$ -	
94300-040	Ordinary Maint & Contracts - Elevator	\$ -			\$ -			\$ -	
94300-050	Ordinary Maint & Contracts - Landscape &	\$ -			\$ -			\$ -	
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ -			\$ -			\$ -	
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ -			\$ -			\$ -	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ -			\$ -			\$ -	
94300-090	Ordinary Maint & Contracts - Extermination	\$ -			\$ -			\$ -	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ -			\$ -			\$ -	
94300-110	Ordinary Maint & Contracts - Routine	\$ -			\$ -			\$ -	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ -			\$ -			\$ -	
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary	\$ -			\$ -			\$ -	
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor	\$ -			\$ -			\$ -	
95200	Protective services - other contract costs	\$ -			\$ -			\$ -	
95300	Protective services - other	\$ -			\$ -			\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ -			\$ -			\$ -	
96120	Liability Insurance	\$ 4,002	\$ 4,002		\$ 3,392	\$ 3,392		\$ 464	\$ 464
96130	Workmen's Compensation	\$ -			\$ -			\$ -	
96140	All other Insurance	\$ -			\$ -			\$ -	\$ -
96100	Total Insurance Premiums	\$ 4,002	\$ 4,002	\$ -	\$ 3,392	\$ 3,392	\$ -	\$ 464	\$ 464
96200	Other general expenses/Amortization	\$ 480,487	\$ 480,487		\$ 291,253	\$ 291,253		\$ 340,424	\$ 340,424
96210	Compensated absences	\$ -			\$ -			\$ -	
96300	Payments in lieu of taxes	\$ -			\$ -			\$ -	
96400	Bad debt - tenant rents	\$ -			\$ -			\$ -	
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 480,487	\$ 480,487	\$ -	\$ 291,253	\$ 291,253	\$ -	\$ 340,424	\$ 340,424
96710	Interest of Mortgage (or Bonds) Payable	\$ -			\$ -			\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -			\$ -			\$ -	
96730	Amortization of Bond Issue Costs	\$ -			\$ -			\$ -	
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 672,504	\$ 672,504	\$ -	\$ 393,473	\$ 393,473	\$ -	\$ 401,563	\$ 401,563
97000	Excess Revenue Over Operating Expenses	\$ (399,004)	\$ (399,004)	\$ -	\$ (169,718)	\$ (169,718)	\$ -	\$ (184,766)	\$ (184,766)
97100	Extraordinary maintenance	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	
97400	Depreciation expense	\$ -			\$ -			\$ -	
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$ 672,504	\$ 672,504	\$ -	\$ 393,473	\$ 393,473	\$ -	\$ 401,563	\$ 401,563
10010	Operating transfer in - subsidy	\$ -			\$ -			\$ -	
10020	Operating transfer out - subsidy	\$ -			\$ -			\$ -	
10040	Operating transfers from / to component unit	\$ -			\$ -			\$ -	
10091	Inter Project Excess Cash Transfer In	\$ -			\$ -			\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -			\$ -			\$ -	
10093	Transfers between Programs and Proj (In)	\$ -			\$ -			\$ -	
10094	Transfers between Programs and Proj (Out)	\$ -			\$ -			\$ -	
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ (399,004)	\$ (399,004)	\$ -	\$ (169,718)	\$ (169,718)	\$ -	\$ (184,766)	\$ (184,766)
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 9,091,134	\$ 9,091,134		\$ 7,617,409	\$ 7,617,409		\$ 6,524,548	\$ 6,524,548
11040-010	Prior period adj - A/C # 601000	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adj Kingsbury	\$ -			\$ -			\$ -	
11040-070	Equity Transfers -CFP trf in (4910)	\$ -			\$ -			\$ -	
11040-080	Equity Transfers -CFP trf out (4911)	\$ -			\$ -			\$ -	
11040-090	Equity Trf -from "Other AMP"	\$ -	\$ -		\$ -			\$ -	
11040-100	Equity Trf -from "Other AMP"	\$ -			\$ -			\$ -	
11040-110	Equity Trf	\$ -			\$ -			\$ -	
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available	834	834		708	708		552	552
11210	Unit Months Leased	812	812		686	686		531	531
11610	Land Purchases	\$ -			\$ -			\$ -	
11620	Building Purchases	\$ -			\$ -			\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -			\$ -			\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -			\$ -			\$ -	
11650	Leasehold Improvements Purchases & CIP	\$ -			\$ -			\$ -	
11660	Infrastructure Purchases	\$ -			\$ -			\$ -	
13510	CFFP Debt Service Payments	\$ -			\$ -			\$ -	
13901	Replacement Housing Factor Funds	\$ -			\$ -			\$ -	

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program- no AMP
70300	Net tenant rental revenue		\$ -			\$ -			\$ -		
70400	Tenant revenue - other		\$ -			\$ -			\$ -		
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ -	\$ 138,711	\$ 138,711		\$ 978,820	\$ -	\$ 978,820	\$ 135,194		\$ 135,194
70610	Capital grants		\$ -	\$ -	\$ -	\$ 1,489		\$ 1,489	\$ 267,037		\$ 267,037
70700	Total Fee Revenue		\$ -			\$ -			\$ -		
70800	Other government grants		\$ -			\$ -			\$ -		
71100	Investment income - unrestricted		\$ -			\$ -			\$ -		
71200	Mortgage interest income		\$ -			\$ -			\$ -		
71300	Proceeds from disposition of assets held for sale		\$ -			\$ -			\$ -		
71310	Cost of sale of assets		\$ -			\$ -			\$ -		
71400	Fraud recovery		\$ -			\$ -			\$ -		
71500	Other revenue		\$ 537,553	\$ 537,553		\$ -	\$ -		\$ 142	\$ 142	
71600	Gain or loss on sale of capital assets		\$ -			\$ -	\$ -		\$ -		
72000	Investment income - restricted		\$ 6,298	\$ 6,298		\$ 1,804	\$ 1,804		\$ -		
70000	Total Revenue	\$ -	\$ 682,562	\$ 682,562	\$ -	\$ 982,113	\$ 1,804	\$ 980,310	\$ 402,373	\$ 142	\$ 402,231
91100	Administrative salaries		\$ -			\$ 541,610		\$ 541,610	\$ -		
91200	Auditing fees		\$ 172	\$ 172		\$ 11,968		\$ 11,968	\$ -		
91400	Advertising and Marketing		\$ -			\$ 3,704		\$ 3,704	\$ -		
91500	Employee benefit contributions - administrative		\$ -			\$ 209,147		\$ 209,147	\$ -		
91700	Legal Expense		\$ -			\$ 11,357		\$ 11,357	\$ -		
91800	Travel		\$ -			\$ -		\$ -	\$ -		
91810	Allocated Overhead		\$ 15,188	\$ 15,188		\$ 142,933		\$ 142,933	\$ -		
91900	Other		\$ 268	\$ 268		\$ 48,929	\$ -	\$ 48,929	\$ 1,112	\$ 1,112	\$ -
91000	Total Operating-Administrative	\$ -	\$ 15,627	\$ 15,627	\$ -	\$ 969,647	\$ -	\$ 969,647	\$ 1,112	\$ 1,112	\$ -
92100	Tenant services - salaries		\$ -			\$ -		\$ -	\$ -		
92200	Relocation Costs		\$ -			\$ -		\$ -	\$ -		
92300	Employee benefit contributions - tenant services		\$ -			\$ -		\$ -	\$ -		
92400	Tenant services - other		\$ 263	\$ 263		\$ -		\$ -	\$ -		
92500	Total Tenant Services	\$ -	\$ 263	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93100	Water		\$ -			\$ -		\$ -	\$ -		
93200	Electricity		\$ -			\$ -		\$ -	\$ -		
93300	Gas		\$ -			\$ -		\$ -	\$ -		
93600	Sewer		\$ -			\$ -		\$ -	\$ -		
93800	Other utilities expense		\$ 29,445	\$ 29,445		\$ -		\$ -	\$ -		
93000	Total Utilities	\$ -	\$ 29,445	\$ 29,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94100	Ordinary maintenance and operations - labor		\$ -			\$ -		\$ -	\$ -		
94200	Ordinary maint and operations - materials		\$ -			\$ -		\$ -	\$ -		

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program -no AMP
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$ -			\$ -			\$ -		
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$ -			\$ -			\$ -		
94300-030	Ordinary Maint & Contracts - Snow Removal		\$ -			\$ -			\$ -		
94300-040	Ordinary Maint & Contracts - Elevator		\$ -			\$ -			\$ -		
94300-050	Ordinary Maint & Contracts - Landscape &		\$ -			\$ -			\$ -		
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$ -			\$ -			\$ -		
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$ -			\$ -			\$ -		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$ -			\$ -			\$ -		
94300-090	Ordinary Maint & Contracts - Extermination		\$ -			\$ -			\$ -		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$ -			\$ -			\$ -		
94300-110	Ordinary Maint & Contracts - Routine		\$ -			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$ -			\$ 4,818		\$ 4,818	\$ -		
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary		\$ -			\$ -			\$ -		
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818	\$ -	\$ -	\$ -
95100	Protective services - labor		\$ -			\$ -			\$ -		
95200	Protective services - other contract costs		\$ -			\$ -			\$ -		
95300	Protective services - other		\$ -			\$ -			\$ -		
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -		
95000	Total Protective Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance		\$ -			\$ -			\$ -		
96120	Liability Insurance		\$ 2,626	\$ 2,626		\$ -			\$ -		
96130	Workmen's Compensation		\$ -			\$ -			\$ -		
96140	All other Insurance		\$ -	\$ -		\$ 4,355		\$ 4,355	\$ -		
96100	Total Insurance Premiums	\$ -	\$ 2,626	\$ 2,626	\$ -	\$ 4,355	\$ -	\$ 4,355	\$ -	\$ -	\$ -
96200	Other general expenses/Amortization		\$ 78,736	\$ 78,736		\$ 228,000	\$ 228,000		\$ -	\$ -	
96210	Compensated absences		\$ -			\$ -			\$ -		
96300	Payments in lieu of taxes		\$ -			\$ -			\$ -		
96400	Bad debt - tenant rents		\$ -			\$ -			\$ -		
96500	Bad debt - mortgages		\$ -			\$ -			\$ -		
96600	Bad debt - other		\$ -			\$ -			\$ -		
96800	Severance expense		\$ -			\$ -			\$ -		
96000	Total Other General Expenses	\$ -	\$ 78,736	\$ 78,736	\$ -	\$ 228,000	\$ 228,000	\$ -	\$ -	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable		\$ -			\$ -			\$ 135,194		\$ 135,194
96720	Interest on Notes Payable (Short and Long Term)		\$ -			\$ -			\$ -		
96730	Amortization of Bond Issue Costs		\$ -			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,194	\$ -	\$ 135,194
96900	Total Operating Expenses	\$ -	\$ 126,696	\$ 126,696	\$ -	\$ 1,206,820	\$ 228,000	\$ 978,820	\$ 136,306	\$ 1,112	\$ 135,194
97000	Excess Revenue Over Operating Expenses	\$ -	\$ 555,866	\$ 555,866	\$ -	\$ (224,707)	\$ (226,196)	\$ 1,489	\$ 266,067	\$ (970)	\$ 267,037
97100	Extraordinary maintenance		\$ -			\$ -			\$ -		

Line Item No.	Description - September 2019 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program - no AMP
97200	Casualty losses- Non-capitalized		\$ -			\$ -			\$ -		
97400	Depreciation expense		\$ -			\$ 212,722	\$ 212,722		\$ -		
97500	Fraud losses		\$ -			\$ -			\$ -		
97800	Dwelling units rent expense		\$ -			\$ -			\$ -		
90000	Total Expenses	\$ -	\$ 126,696	\$ 126,696	\$ -	\$ 1,419,542	\$ 440,722	\$ 978,820	\$ 136,306	\$ 1,112	\$ 135,194
10010	Operating transfer in - subsidy		\$ -			\$ -			\$ -		
10020	Operating transfer out - subsidy		\$ -			\$ -			\$ -		
10040	Operating transfers from / to component unit		\$ -			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In		\$ -			\$ -			\$ -		
10092	Inter Project Excess Cash Transfer Out		\$ -	\$ -		\$ -			\$ -	\$ -	
10093	Transfers between Programs and Proj (In)		\$ -			\$ -			\$ -		
10094	Transfers between Programs and Proj (Out)		\$ -			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ -	\$ 555,866	\$ 555,866	\$ -	\$ (437,429)	\$ (438,918)	\$ 1,489	\$ 266,067	\$ (970)	\$ 267,037
11020	Required Annual Debt Principal Payments								\$ 267,037		\$ 267,037
11030	Beginning equity		\$ 3,520,616	\$ 3,520,616		\$ 12,543,571	\$ 12,543,571		\$ 996,096	\$ 996,096	\$ -
11040-010	Prior period adj - A/C # 601000		\$ -			\$ -			\$ -	\$ -	
11040-020	Prior period adj -corection/adj Kingsbury		\$ -			\$ -	\$ -		\$ 1,210,751	\$ 1,210,751	
11040-070	Equity Transfers -CFP trf in (4910)		\$ -			\$ 1,489	\$ 1,489		\$ 267,037	\$ 267,037	
11040-080	Equity Transfers -CFP trf out (4911)		\$ -			\$ (1,489)		\$ (1,489)	\$ (267,037)		\$ (267,037)
11040-090	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -		
11040-100	Equity Trf -from "Other AMP"		\$ -			\$ -			\$ -		
11040-110	Equity Trf		\$ -			\$ -			\$ -		
11040	Prior period adjustments, equity transfers, and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,489	\$ (1,489)	\$ 1,210,751	\$ 1,477,788	\$ (267,037)
11190	Unit Months Available		420	420		0	0		0	0	
11210	Unit Months Leased		414	414		0	0		0	0	
11610	Land Purchases		\$ -			\$ -			\$ -		
11620	Building Purchases		\$ -			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases		\$ -			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases		\$ -			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP		\$ -			\$ 1,489		\$ 1,489	\$ -		
11660	Infrastructure Purchases		\$ -			\$ -			\$ -		
13510	CFFP Debt Service Payments		\$ -			\$ -			\$ 402,231		\$ 402,231
13901	Replacement Housing Factor Funds		\$ -			\$ -			\$ -		

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
173	Grants receivable – Non-current	\$ -							
174	Other assets	\$ 91,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -							
180	Total Non-current Assets	\$ 12,641,043	\$ 1,518,905	\$ 353,684	\$ -	\$ -	\$ -	\$ -	\$ -
190	Total Assets	\$ 26,105,432	\$ 6,808,780	\$ 2,997,739	\$ 11,378	\$ 2,591	\$ 10,686	\$ 195	\$ 154,304
311	Bank overdraft	\$ -							
312	Accounts payable <= 90 days	\$ 128,677	\$ 6,872	\$ -	\$ 195	\$ -	\$ 895		
313	Accounts payable > 90 days past due	\$ -							
321	Accrued wage/payroll taxes payable	\$ 135,755		\$ -	\$ 5,010		\$ 7,880		
322	Accrued compensated absences - current portion	\$ 22,553							
324	Accrued contingency liability	\$ -							
325	Accrued interest payable	\$ -							
331	Accounts payable - HUD PHA Programs	\$ -							\$ -
332	Accounts payable - PHA Projects	\$ -							
333	Accounts payable - other government	\$ -							
341	Tenant security deposits	\$ 27,700							
342	Deferred revenue	\$ 2,933	\$ 2,933						
343	Curr portion long-term debt - capital proj/mortg rev bonds	\$ -							
344	Current portion of long-term debt - operating borrowings	\$ -							
345	Other current liabilities	\$ 50,579	\$ 14,468				\$ -	\$ 195	
346	Accrued liabilities - other	\$ 17,966							
347	Inter program - due to	\$ 10,674	\$ -		\$ 6,173	\$ 2,591	\$ 1,910		
348	Loan liability - current	\$ -							
310	Total Current Liabilities	\$ 396,836	\$ 24,273	\$ -	\$ 11,378	\$ 2,591	\$ 10,686	\$ 195	\$ -
351	Capital Projects/ Mortgage Revenue Bonds	\$ 7,689,492							
352	Long-term debt, net of current - operating borrowings	\$ -							
353	Non-current liabilities - other FSS liability	\$ 106,076	\$ -						
354	Accrued compensated absences- Non-current	\$ 85,492							
355	Loan liability – Non-current	\$ -							
356	FASB 5 Liabilities	\$ -							
357	Accrued Pension and OPEB Liability	\$ -							
350	Total Non-Current Liabilities	\$ 7,881,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	Total Liabilities	\$ 8,277,896	\$ 24,273	\$ -	\$ 11,378	\$ 2,591	\$ 10,686	\$ 195	\$ -
508.4	Net Investment in Capital Assets	\$ 3,345,824	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511.4	Restricted Net Position	\$ 6,147,500	\$ 2,278,780	\$ 2,112,400	\$ -	\$ -	\$ -	\$ -	\$ 148,889
512.4	Unrestricted Net Position	\$ 8,334,210	\$ 4,147,776	\$ 885,339	\$ -	\$ -	\$ -	\$ -	\$ 5,415

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
513	Total Equity/Net Assets	\$ 17,827,534	\$6,784,507	\$ 2,997,739	\$ -	\$ -	\$ -	\$ -	\$ 154,304
			\$0	\$0					
600	Total Liabilities and Equity/Net assets	\$26,105,432	\$6,808,780	\$ 2,997,739	\$ 11,378	\$ 2,591	\$ 10,686	\$ 195	\$ 154,304
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Income Statement								
70300	Net tenant rental revenue	\$ 342,534	\$ -	\$ -					\$ -
70400	Tenant revenue - other	\$ 7,763							
70500	Total Tenant Revenue	\$ 350,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600-010	Housing assistance payments	\$ 49,331,310							\$ 148,889
70600-020	Ongoing administrative fees earned	\$ 4,066,752							\$ 5,415
70600	HUD PHA operating grants	\$ 54,201,266	\$ -	\$ -	\$ 290,544	\$ -	\$ 508,697	\$ 3,964	\$ 154,304
70610	Capital grants	\$ -		\$ -					
71100	Investment income - unrestricted	\$ 72,916	\$ 63,261	\$ 9,655					
71200	Mortgage interest income	\$ -							
71300	Proceeds from disposition of assets held for sale	\$ -							
71310	Cost of sale of assets	\$ -							
71400-010	Housing Assistance Payment	\$ 13							
71400-020	Administrative Fee	\$ 13							
71400	Fraud recovery	\$ 26							\$ -
71500	Other revenue	\$ 699,317	\$ 143,330	\$ 2,155		\$ 28,922			
71600	Gain or loss on sale of capital assets	\$ -							
72000-010	Housing Assistance Payment	\$ -							\$ -
72000-020	Administrative Fee	\$ -							
72000	Investment income - restricted	\$ 41,986	\$ 17,015	\$ 23,884					\$ -
70000	Total Revenue	\$ 55,365,808	\$ 223,606	\$ 35,694	\$ 290,544	\$ 28,922	\$ 508,697	\$ 3,964	\$ 154,304
91100	Administrative salaries	\$ 2,580,845			\$ 207,132	\$ 12,623	\$ 65,320		
91200	Auditing fees	\$ 67,049	\$ -	\$ -					
91400	Advertising and Marketing	\$ 3,407	\$ -	\$ -			\$ 950		
91500	Employee benefit contributions - administrative	\$ 968,788	\$ -		\$ 81,705	\$ 3,769	\$ 17,807		
91700	Legal Expense	\$ 43,737	\$ 4,200	\$ -		\$ 12,531		\$ 3,964	
91800	Travel	\$ 3,209	\$ 452		\$ 783		\$ 82	\$ -	
91810	Allocated Overhead	\$ -							

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
91900	Other	\$ 1,093,456	\$ 122,296	\$ 409	\$ 924	\$ -	\$ 237,430		
91000	Total Operating-Administrative	\$ 4,760,491	\$ 126,948	\$ 409	\$ 290,544	\$ 28,922	\$ 321,589	\$ 3,964	\$ -
92100	Tenant services - salaries	\$ 10,188							
92200	Relocation Costs	\$ -		\$ -					
92300	Employee benefit contributions - tenant services	\$ 4,176							
92400	Tenant services - other	\$ 22,890	\$ 10,107	\$ -	\$ -		\$ 7		
92500	Total Tenant Services	\$ 37,253	\$ 10,107	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -
93100	Water	\$ 10,298	\$ 395	\$ -					
93200	Electricity	\$ 181,468	\$ -	\$ -					
93300	Gas	\$ 15,384	\$ -						
93600	Sewer	\$ 34,591		\$ -					
93700	Employee benefit contributions - utilities	\$ -							
93800	Other utilities expense	\$ -							
93000	Total Utilities	\$ 241,740	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94100	Ordinary maintenance and operations - labor	\$ 119,145							
94200	Ordinary maintenance - materials	\$ 23,972	\$ 2,588	\$ -					
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 10,730		\$ -					
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ 1,545	\$ -	\$ -					
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 10,703							
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 15,698							
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 5,658	\$ -	\$ -					
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ 8,195							
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -							
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ 655	\$ -						
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 2,899							
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 37,833		\$ -					
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	\$ -							
94300-120	Ordinary Maint and Operations Contracts - Misc Contracts	\$ 82,284	\$ 30,193	\$ -					
94300	Ordinary Maintenance and Operations Contracts	\$ 176,199	\$ 30,193	\$ -					\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ 52,186							
94000	Total Maintenance	\$ 371,502	\$ 32,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
			Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
95100	Protective services - labor	\$ -							
95200	Protective services - other contract costs	\$ 58,110							
95300	Protective services - other	\$ 515	\$ -	\$ -					
95500	Employee benefit contributions - protective services	\$ -							
95000	Total Protective Services	\$ 58,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 43,120	\$ -	\$ -					
96120	Liability Insurance	\$ 7,838	\$ 250	\$ -					
96130	Workmen's Compensation	\$ 40,952							
96140	All other Insurance	\$ 15,949							
96100	Total Insurance Premiums	\$ 107,858	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96200	Other general expenses/amortization	\$ 905,828	\$ 516,463	\$ 134,468			\$ 187,101		
96210	Compensated absences	\$ 13,727							
96300	Payments in lieu of taxes	\$ -							
96400	Bad debt - tenant rents	\$ 6,642							
96500	Bad debt - mortgages	\$ -							
96600	Bad debt - other	\$ -	\$ -						
96800	Severance expense	\$ -							
96000	Total Other General Expenses	\$ 926,198	\$ 516,463	\$ 134,468	\$ -	\$ -	\$ 187,101	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ -							
96720	Interest on Notes Payable (Short and Long Term)	\$ 120,008							
96730	Amortization of Bond Issue Costs	\$ -							
96700	Total Interest Expense and Amortization Cost	\$ 120,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 6,623,675	\$ 686,944	\$ 134,877	\$ 290,544	\$ 28,922	\$ 508,697	\$ 3,964	\$ -
		\$ -							
97000	Excess Revenue Over Operating Expenses	\$ 48,742,133	\$ (463,338)	\$ (99,183)	\$ -	\$ -	\$ -		\$ 154,304
97100	Extraordinary maintenance	\$ -							
97200	Casualty losses- Non-capitalized	\$ -							
97300-010	Mainstream 1 & 5 year	\$ -							
97300-020	Home-Ownership	\$ 234,827							
97300-025	Litigation	\$ -							

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
97300-030	Hope IV	\$ -							
97300-035	Moving to Work	\$ -							
97300-040	Tenant Protection	\$ 938,327							
97300-050	All Other	\$ 48,232,859							
97300	Housing assistance payments	\$ 49,406,013							\$ -
97350	HAP Portability-in	\$ -							\$ -
97400	Depreciation expense	\$ 374,832							
97500	Fraud losses	\$ -							
97800	Dwelling units rent expense	\$ -							
90000	Total Expenses	\$ 56,404,520	\$ 686,944	\$ 134,877	\$ 290,544	\$ 28,922	\$ 508,697	\$ 3,964	\$ -

10010	Operating transfer in	\$ -							
10020	Operating transfer out	\$ -							
10091	Inter Project Excess Cash Transfer In	\$ -							
10092	Inter Project Excess Cash Transfer Out	\$ -							
10093	Transfers between Programs and Projects - in	\$ -							
10094	Transfers between Programs and Projects - out	\$ (810,000)	\$ (810,000)						
10100	Total other financing sources (uses)	\$ (810,000)	\$ (810,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (1,848,712)	\$ (1,273,338)	\$ (99,183)	\$ (0)	\$ -	\$ -	\$ -	\$ 154,304
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11020	Required Annual Debt Principal Payments	\$ -							
		\$ -							
11030	Beginning equity	\$ 19,676,247	\$ 8,057,845	\$ 3,096,922	\$ -	\$ -	\$ -	\$ -	\$ -

11040-010	Prior period adj	\$ -	\$ -						
11040-020	Prior period adj -	\$ -							
11040-030	Prior period adj -	\$ -							
11040-050	Equity Transfers -Program Income to AMPs (4901)	\$ -							
11040-060	Equity Transfers -	\$ -							
11040-070	Equity Transfers - CFP/Hope VI to AMPs	\$ -							
11040-080	Equity Transfers - CFP/Hope VI to AMPs	\$ -							
11040-110	Equity Transfers -	\$ -							

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

11170-001	Administrative Fee Equity- Beginning Balance	\$ 3,071,490							
11170-010	Administrative Fee Revenue	\$ 4,061,337							
11170-020	Hard to House Fee Revenue	\$ -							
11170-021	FSS Coordinator Grant	\$ -							
11170-030	Audit Costs	\$ -							
11170-040	Investment Income	\$ -							
11170-045	Fraud Recovery Revenue	\$ 13							
11170-050	Other Revenue	\$ 4,100							
11170-051	Comment for Other Revenue	\$ -							
11170-060	Total Admin Fee Revenues	\$ 4,065,450							
11170-080	Total Operating Expenses	\$ 4,009,984							
11170-090	Depreciation	\$ 9,383							
11170-095	Housing Assistance Portability In	\$ -							
11170-100	Other Expenses	\$ -							
11170-101	Comment for Other Expense	\$ -							
11170-110	Total Expenses	\$ 4,019,367							
11170-002	Net Administrative Fee	\$ 46,083							
11170-003	Administrative Fee Equity- Ending Balance	\$ 3,117,573							
11170	Administrative Fee Equity	\$ 3,117,573							

11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 1,074,492							
11180-010	Housing Assistance Payment Revenues	\$ 49,182,421							
11180-015	Fraud Recovery Revenue	\$ 13							
11180-020	Other Revenue	\$ 7,761							
11180-021	Comment for Other Revenue	\$ -							
11180-025	Investment Income	\$ -							
11180-030	Total HAP Revenues	\$ 49,190,194							
11180-080	Housing Assistance Payments	\$ 49,406,013							
11180-090	Other Expenses	\$ -							
11180-091	Comments for Other Expenses	\$ -							
11180-100	Total Housing Assistance Payments Expenses	\$ 49,406,013							
11180-002	Net Housing Assistance Payments	\$ (215,819)							

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2019 Audited FDS	Total Programs	Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (325-327)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Mainstream Voucher Program (835)
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 858,673							
11180	Housing Assistance Payments Equity	\$ 858,673							
11190-210	Total ACC HCV Units	\$ -							
11190-220	Unfunded Units	\$ -							
11190-230	Other Adjustments	\$ -							
11190	Unit Months Available	\$ 85,944	0	0	0	0	0	0	308
11210	Unit Months Leased	\$ 81,752	0	0	0	0	0	0	0
11610	Land Purchases	\$ -							
11620	Building Purchases	\$ -							
11630	Furniture & Equipment-Dwelling Purchases	\$ -							
11640	Furniture & Equipment-Administrative Purchases	\$ -							
11650	Leasehold Improvements Purchases	\$ -							
11660	Infrastructure Purchases	\$ -							
13510	CFFP Debt Service Payments	\$ -							
13901	Replacement Housing Factor Funds	\$ -							

Line Item No.	Description - September FY 2019 Audited FDS	14.871	6.2
		Housing Choice Vouchers (850)	Component Units-Blended (Kingsbury 180) December 2018
		18	
111	Cash-unrestricted	\$ 3,367,199	\$ 168,795
112	Cash-restricted-modernization and development		
113	Cash-other restricted	\$ 964,749	\$ 748,502
114	Cash-tenant security deposits		\$ 27,956
115	Cash - Restricted for payment of current liability	\$ -	
100	Total Cash	\$ 4,331,947	\$ 945,253

122	Accounts receivable - HUD other projects	\$ -	\$ -
124	Account receivable - other government		
125	Account receivable - miscellaneous	\$ -	\$ 53,161
126	Accounts receivable - tenants		\$ 298
126.1	Allowance for doubtful accounts - tenants		-\$75
126.2	Allowance for doubtful accounts - other		
127	Notes, Loans, & Mortgages Receivable - Current		
128	Fraud recovery		\$ -
128.1	Allowance for doubtful accounts - fraud		
129	Accrued interest receivable	-	
120	Total receivables, net of allowance for doubtful accounts	\$ -	\$ 53,384

131	Investments - unrestricted		
132	Investments - restricted	\$ -	
135	Investments - Restricted for payment of current liability		
142	Prepaid expenses and other assets	\$ 5,775	\$ 14,945
143	Inventories		
143.1	Allowance for obsolete inventories		
144	Inter program - due from		
145	Assets held for sale		
150	Total Current Assets	\$ 4,337,722	\$ 1,013,583

161	Land		\$ 125,000
162	Buildings		\$ 13,757,085
163	Furniture, equipment and machinery - dwellings		
164	Furniture, equipment and machinery - administration	\$ 132,193	\$ 396,678
165	Leasehold improvements		\$ 322,827
166	Accumulated depreciation	-\$111,839	-\$3,944,579
167	Construction in progress		
168	Infrastructure		
160	Total capital assets, net of accumulated depreciation	\$ 20,354	\$ 10,657,011

171	Notes, Loans, & mortgages receivable – Non-current	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
173	Grants receivable – Non-current		
174	Other assets	\$ -	\$ 91,089
176	Investment in joint venture		
180	Total Non-current Assets	\$ 20,354	\$ 10,748,100
190	Total Assets	\$ 4,358,076	\$ 11,761,682
311	Bank overdraft		
312	Accounts payable <= 90 days	\$ 8,928	\$ 111,786
313	Accounts payable > 90 days past due		
321	Accrued wage/payroll taxes payable	\$ 122,865	
322	Accrued compensated absences - current portion	\$ 22,553	
324	Accrued contingency liability		
325	Accrued interest payable		
331	Accounts payable - HUD PHA Programs	\$ -	
332	Accounts payable - PHA Projects		
333	Accounts payable - other government		
341	Tenant security deposits		\$ 27,700
342	Deferred revenue		\$ -
343	Curr portion long-term debt - capital proj/mortg rev bonds		\$ -
344	Current portion of long-term debt - operating borrowings		
345	Other current liabilities	\$ 35,916	
346	Accrued liabilities - other		\$ 17,966
347	Inter program - due to		
348	Loan liability - current		
310	Total Current Liabilities	\$ 190,262	\$ 157,452
351	Capital Projects/ Mortgage Revenue Bonds		\$ 7,689,492
352	Long-term debt, net of current - operating borrowings		
353	Non-current liabilities - other FSS liability	\$ 106,076	
354	Accrued compensated absences- Non-current	\$ 85,492	
355	Loan liability – Non-current		
356	FASB 5 Liabilities		
357	Accrued Pension and OPEB Liability		
350	Total Non-Current Liabilities	\$ 191,568	\$ 7,689,492
300	Total Liabilities	\$ 381,830	\$ 7,846,944
508.4	Net Investment in Capital Assets	\$ 20,354	\$ 2,967,519
511.4	Restricted Net Position	\$ 858,673	\$ 748,758
512.4	Unrestricted Net Position	\$ 3,097,219	\$ 198,461

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
513	Total Equity/Net Assets	\$ 3,976,245	\$3,914,738

600	Total Liabilities and Equity/Net assets	\$ 4,358,076	\$11,761,682
		\$0	\$0

Income Statement			
70300	Net tenant rental revenue	\$ -	\$ 342,534
70400	Tenant revenue - other		\$ 7,763
70500	Total Tenant Revenue	\$ -	\$ 350,297

70600-010	Housing assistance payments	\$ 49,182,421	
70600-020	Ongoing administrative fees earned	\$ 4,061,337	
70600	HUD PHA operating grants	\$ 53,243,758	\$ -

70610	Capital grants		
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71100	Investment income - unrestricted	\$ -	
71200	Mortgage interest income		
71300	Proceeds from disposition of assets held for sale		
71310	Cost of sale of assets		
71400-010	Housing Assistance Payment	\$ 13	
71400-020	Administrative Fee	\$ 13	
71400	Fraud recovery	\$ 26	
71500	Other revenue	\$ 11,861	\$ 513,049
71600	Gain or loss on sale of capital assets		
72000-010	Housing Assistance Payment	\$ -	
72000-020	Administrative Fee		
72000	Investment income - restricted	\$ -	\$ 1,087
70000	Total Revenue	\$ 53,255,644	\$ 864,433

91100	Administrative salaries	\$ 2,216,359	\$ 79,410
91200	Auditing fees	\$ 56,549	\$ 10,500
91400	Advertising and Marketing	\$ 2,457	
91500	Employee benefit contributions - administrative	\$ 839,879	\$ 25,629
91700	Legal Expense	\$ 17,053	\$ 5,989
91800	Travel	\$ 1,892	
91810	Allocated Overhead		

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
91900	Other	\$ 617,385	\$ 115,012
91000	Total Operating-Administrative	\$ 3,751,575	\$ 236,541
92100	Tenant services - salaries	\$ 10,188	
92200	Relocation Costs		
92300	Employee benefit contributions - tenant services	\$ 4,176	
92400	Tenant services - other	\$ 4,846	\$ 7,929
92500	Total Tenant Services	\$ 19,210	\$ 7,929
93100	Water	\$ 1,249	\$ 8,653
93200	Electricity	\$ 40,533	\$ 140,935
93300	Gas	\$ 266	\$ 15,118
93600	Sewer	\$ 2,116	\$ 32,475
93700	Employee benefit contributions - utilities		
93800	Other utilities expense		
93000	Total Utilities	\$ 44,164	\$ 197,181
94100	Ordinary maintenance and operations - labor		\$ 119,145
94200	Ordinary maintenance - materials	\$ 2,002	\$ 19,382
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 2,482	\$ 8,248
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ 1,545
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 9,929	\$ 774
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 1,861	\$ 13,837
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 1,670	\$ 3,988
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts		\$ 8,195
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -	
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ -	\$ 655
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 259	\$ 2,640
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 28,655	\$ 9,178
94300-110	Ordinary Maint Contracts - Routine Maint Contracts		
94300-120	Ordinary Maint and Operations Contracts - Misc Contracts	\$ 27,808	\$ 24,284
94300	Ordinary Maintenance and Operations Contracts	\$ 72,664	\$ 73,343
94500	Employee benefit contribution - ordinary maintenance		\$ 52,186
94000	Total Maintenance	\$ 74,665	\$ 264,056

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
95100	Protective services - labor		
95200	Protective services - other contract costs	\$ 2,554	\$ 55,557
95300	Protective services - other	\$ 515	\$ -
95500	Employee benefit contributions - protective services		
95000	Total Protective Services	\$ 3,069	\$ 55,557
96110	Property Insurance	\$ 2,497	\$ 40,623
96120	Liability Insurance	\$ 510	\$ 7,078
96130	Workmen's Compensation	\$ 33,981	\$ 6,970
96140	All other Insurance	\$ 13,704	\$ 2,245
96100	Total Insurance Premiums	\$ 50,692	\$ 56,916
96200	Other general expenses/amortization	\$ 52,882	\$ 14,914
96210	Compensated absences	\$ 13,727	
96300	Payments in lieu of taxes		
96400	Bad debt - tenant rents		\$ 6,642
96500	Bad debt - mortgages		
96600	Bad debt - other		
96800	Severance expense		
96000	Total Other General Expenses	\$ 66,610	\$ 21,556
96710	Interest of Mortgage (or Bonds) Payable		
96720	Interest on Notes Payable (Short and Long Term)		\$ 120,008
96730	Amortization of Bond Issue Costs		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ 120,008
96900	Total Operating Expenses	\$ 4,009,984	\$ 959,743
97000	Excess Revenue Over Operating Expenses	\$ 49,245,660	\$ (95,310)
97100	Extraordinary maintenance		\$ -
97200	Casualty losses- Non-capitalized		\$ -
97300-010	Mainstream 1 & 5 year		
97300-020	Home-Ownership	\$ 234,827	
97300-025	Litigation		

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
97300-030	Hope IV		
97300-035	Moving to Work		
97300-040	Tenant Protection	\$ 938,327	
97300-050	All Other	\$ 48,232,859	
97300	Housing assistance payments	\$ 49,406,013	
97350	HAP Portability-in	\$ -	
97400	Depreciation expense	\$ 9,383	\$ 365,449
97500	Fraud losses		\$ -
97800	Dwelling units rent expense		
90000	Total Expenses	\$ 53,425,380	\$ 1,325,192

10010	Operating transfer in		
10020	Operating transfer out		
10091	Inter Project Excess Cash Transfer In		
10092	Inter Project Excess Cash Transfer Out		
10093	Transfers between Programs and Projects - in		
10094	Transfers between Programs and Projects - out		\$ -
10100	Total other financing sources (uses)	\$ -	\$ -

10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (169,736)	\$ (460,759)
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11020	Required Annual Debt Principal Payments		
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11030	Beginning equity	\$ 4,145,982	\$ 4,375,498
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11040-010	Prior period adj		
11040-020	Prior period adj -		
11040-030	Prior period adj -		\$ -
11040-050	Equity Transfers -Program Income to AMPs (4901)		
11040-060	Equity Transfers -		\$ -
11040-070	Equity Transfers - CFP/Hope VI to AMPs		\$ -
11040-080	Equity Transfers - CFP/Hope VI to AMPs		
11040-110	Equity Transfers -		

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -	\$ -

11170-001	Administrative Fee Equity- Beginning Balance	\$ 3,071,490	
11170-010	Administrative Fee Revenue	\$ 4,061,337	
11170-020	Hard to House Fee Revenue		
11170-021	FSS Coordinator Grant	\$ -	
11170-030	Audit Costs	\$ -	
11170-040	Investment Income	\$ -	
11170-045	Fraud Recovery Revenue	\$ 13	
11170-050	Other Revenue	\$ 4,100	
11170-051	Comment for Other Revenue		
11170-060	Total Admin Fee Revenues	\$ 4,065,450	
11170-080	Total Operating Expenses	\$ 4,009,984	
11170-090	Depreciation	\$ 9,383	
11170-095	Housing Assistance Portability In	\$ -	
11170-100	Other Expenses		
11170-101	Comment for Other Expense		
11170-110	Total Expenses	\$ 4,019,367	
11170-002	Net Administrative Fee	\$ 46,083	
11170-003	Administrative Fee Equity- Ending Balance	\$ 3,117,573	
11170	Administrative Fee Equity	\$ 3,117,573	

11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 1,074,492	
11180-010	Housing Assistance Payment Revenues	\$ 49,182,421	
11180-015	Fraud Recovery Revenue	\$ 13	
11180-020	Other Revenue	\$ 7,761	
11180-021	Comment for Other Revenue		
11180-025	Investment Income	\$ -	
11180-030	Total HAP Revenues	\$ 49,190,194	
11180-080	Housing Assistance Payments	\$ 49,406,013	
11180-090	Other Expenses	\$ -	
11180-091	Comments for Other Expenses		
11180-100	Total Housing Assistance Payments Expenses	\$ 49,406,013	
11180-002	Net Housing Assistance Payments	\$ (215,819)	

Line Item No.	Description - September FY 2019 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2018
		18	
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 858,673	
11180	Housing Assistance Payments Equity	\$ 858,673	
11190-210	Total ACC HCV Units		
11190-220	Unfunded Units		
11190-230	Other Adjustments		
11190	Unit Months Available	85636	0
11210	Unit Months Leased	81752	0
11610	Land Purchases		
11620	Building Purchases		
11630	Furniture & Equipment-Dwelling Purchases		
11640	Furniture & Equipment-Administrative Purchases		
11650	Leasehold Improvements Purchases		
11660	Infrastructure Purchases		
13510	CFFP Debt Service Payments		
13901	Replacement Housing Factor Funds		

Line Item No.	Description - September FY 2019 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
111	Cash-unrestricted	\$ 5,653,384	\$ 4,301,314	\$ -	\$ 9,954,698
112	Cash-restricted-modernization and development	\$ -	\$ -		\$ -
113	Cash-other restricted	\$ 5,182,493	\$ 2,732,704	\$ -	\$ 7,915,197
114	Cash-tenant security deposits	\$ 366,512	\$ 27,956		\$ 394,468
115	Cash - Restricted for payment of current liability	\$ 180,269	\$ -		\$ 180,269
100	Total Cash	\$ 11,382,658	\$ 7,061,974	\$ -	\$ 18,444,632

121	Accounts receivable - PHA projects	\$ -	\$ -		\$ -
122	Accounts receivable - HUD other projects	\$ 29,981	\$ 9,174		\$ 39,155
124	Account receivable - other government	\$ -	\$ -		\$ -
125	Account receivable - miscellaneous	\$ 86,833	\$ 118,753		\$ 205,585
126	Accounts receivable - tenants	\$ 75,362	\$ 298		\$ 75,660
126.1	Allowance for doubtful accounts - tenants	\$ (18,772)	\$ (75)		\$ (18,847)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -		\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	\$ -		\$ -
128	Fraud recovery	\$ 6,799	\$ -		\$ 6,799
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -		\$ -
129	Accrued interest receivable	\$ 15,927	\$ 25,722		\$ 41,649
120	Total receivables, net of allowance for doubtful accounts	\$ 196,129	\$ 153,872	\$ -	\$ 350,001

131	Investments - unrestricted	\$ 999,610	\$ 4,221,846		\$ 5,221,456
132	Investments - restricted	\$ 2,455,799	\$ 2,005,978		\$ 4,461,777
135	Investments - Restricted for payment of current liability	\$ -	\$ -		\$ -
142	Prepaid expenses and other assets	\$ 1,167,908	\$ 20,720		\$ 1,188,628
143	Inventories	\$ -	\$ -		\$ -
143.1	Allowance for obsolete inventories	\$ -	\$ -		\$ -
144	Inter program - due from	\$ 30,584	\$ -	\$ (30,584)	\$ (0)
150	Total Current Assets	\$ 16,232,689	\$ 13,464,389	\$ (30,584)	\$ 29,666,494

161	Land	\$ 12,907,104	\$ 445,000		\$ 13,352,104
162	Buildings	\$ 223,759,152	\$ 13,757,085	\$ -	\$ 237,516,238
163	Furniture, equipment and machinery - dwellings	\$ 153,860	\$ -		\$ 153,860
164	Furniture, equipment and machinery - administration	\$ 529,278	\$ 528,871	\$ -	\$ 1,058,149
165	Leasehold improvements	\$ 11,995,031	\$ 360,778	\$ -	\$ 12,355,809
166	Accumulated depreciation	\$ (166,196,124)	\$ (4,056,417)	\$ -	\$ (170,252,542)
167	Construction in progress	\$ 1,967,562	\$ -		\$ 1,967,562

Line Item No.	Description - September FY 2019 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
168	Infrastructure	\$ -	\$ -		\$ -
160	Total capital assets, net of accumulated depreciation	\$ 85,115,863	\$ 11,035,316	\$ -	\$ 96,151,179

171	Notes, Loans, & mortgages receivable – Non-current	\$ 82,012,223	\$ 1,514,638	\$ (7,783,147)	\$ 75,743,711
172	Notes, Loans, & mortgages receivable – Non-current – past due	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -	\$ -		\$ -
174	Other assets	\$ -	\$ 91,089	\$ (91,089)	\$ (0)
176	Investment in joint venture	\$ -	\$ -		\$ -
180	Total Non-current Assets	\$ 167,128,085	\$ 12,641,043	\$ (7,874,236)	\$ 171,894,892

190	Total Assets	\$ 183,360,775	\$ 26,105,432	\$ (7,904,820)	\$ 201,561,385
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311	Bank overdraft	\$ -	\$ -		\$ -
312	Accounts payable <= 90 days	\$ 196,742	\$ 128,677		\$325,418
313	Accounts payable > 90 days past due	\$ -	\$ -		\$ -
321	Accrued wage/payroll taxes payable	\$ 100,577	\$ 135,756		\$236,333
322	Accrued compensated absences - current portion	\$ 72,501	\$ 22,553		\$95,054
324	Accrued contingency liability	\$ -	\$ -		\$ -
325	Accrued interest payable	\$ 161,909	\$ -		\$ 161,909
331	Accounts payable - HUD PHA Programs	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 346,668	\$ 27,700		\$ 374,368
342	Deferred revenue	\$ 543	\$ 2,933	\$ -	\$ 3,476
343	Current portion of long-term debt - capital projects/mortg revenue bonds	\$ 725,630	\$ -	\$ -	\$ 725,630
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -		\$ -
345	Other current liabilities	\$ 2,351	\$ 50,579		\$52,930
346	Accrued liabilities - other	\$ 98,730	\$ 17,966	\$ (93,655)	\$ 23,041
347	Inter program - due to	\$ 19,910	\$ 10,674	(30,584)	\$ (0)
348	Loan liability - current	\$ -	\$ -		\$ -
310	Total Current Liabilities	\$ 1,725,563	\$ 396,837	\$ (124,239)	\$ 1,998,162

351	Capital Projects/ Mortgage Revenue Bonds	\$ 6,431,553	\$ 7,689,492	\$ (7,689,492)	\$ 6,431,553
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -		\$ -
353	Non-current liabilities - other	\$ 92,998	\$ 106,076		\$ 199,074
354	Accrued compensated absences- Non-current	\$ 291,925	\$ 85,493		\$377,418
355	Loan liability – Non-current		\$ -		\$ -

Line Item No.	Description - September FY 2019 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
350	Total Non-Current Liabilities	\$ 6,816,475	\$ 7,881,061	\$ (7,689,492)	\$ 7,008,044

300	Total Liabilities	\$ 8,542,042	\$ 8,277,897	\$ (7,813,731)	\$ 9,006,209
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508.1	Net Investment in Capital Assets	\$ 77,958,679	\$ 3,345,825	\$ 7,689,492	\$ 88,993,996
511.1	Restricted Net Position	\$ 89,757,627	\$ 6,147,500	\$ (7,783,147)	\$ 88,121,980
512.1	Unrestricted Net Position	\$ 7,102,428	\$ 8,334,210	\$ 2,566	\$ 15,439,204
513	Total Equity/Net Assets	\$ 174,818,735	\$ 17,827,534	\$ (91,089)	\$ 192,555,180

600	Total Liabilities and Equity/Net assets	\$ 183,360,777	\$ 26,105,431	\$ (7,904,820)	\$ 201,561,384
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Income Statement					
70300	Net tenant rental revenue	\$ 3,134,991	\$ 342,534		\$ 3,477,525
70400	Tenant revenue - other	\$ 113,588	\$ 7,763		\$ 121,351
70500	Total Tenant Revenue	\$ 3,248,577	\$ 350,297		\$ 3,598,874

70600	HUD PHA operating grants	\$ 13,470,354	\$ 54,201,267		\$67,671,621
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70610	Capital grants	\$ 3,560,084	\$ -		\$3,560,084
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70700	Total Fee Revenue	\$ -	\$ -	\$ -	\$ -
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71100	Investment income - unrestricted	\$ 150,477	\$ 72,916	-\$120,008	\$ 103,385
71400	Fraud recovery	\$ -	\$ 26		\$ 26
71500	Other revenue	\$ 1,151,688	\$ 699,317	\$ (513,710)	\$ 1,337,295
71600	Gain or loss on sale of capital assets	\$ -	\$ -		\$ -
72000	Investment income - restricted	\$ 92,641	\$ 41,986	\$0	\$ 134,627
70000	Total Revenue	\$ 21,673,819	\$ 55,365,809	\$ (633,718)	\$ 76,405,910

91100	Administrative salaries	\$ 1,390,531	\$ 2,580,844		\$ 3,971,375
91200	Auditing fees	\$ 94,773	\$ 67,049	\$ -	\$ 161,822
91400	Advertising and Marketing	\$ 14,283	\$ 3,407		\$ 17,690
91500	Employee benefit contributions - administrative	\$ 411,934	\$ 968,789		\$ 1,380,723
91700	Legal Expense	\$ 167,846	\$ 43,736		\$ 211,582
91800	Travel	\$ 2,718	\$ 3,209	\$ -	\$ 5,927
91810	Allocated Overhead	\$ 1,215,856	\$ -		\$ 1,215,856
91900	Other	\$ 1,225,301	\$ 1,093,456	\$ -	\$ 2,318,757
91000	Total Operating-Administrative	\$ 4,523,241	\$ 4,760,491	\$ -	\$ 9,283,732

92100	Tenant services - salaries	\$ 96,944	\$ 10,188		\$ 107,132
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92200	Relocation Costs	\$ 46,072	\$ -		\$ 46,072
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Line Item No.	Description - September FY 2019 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
92300	Employee benefit contributions - tenant services	\$ 36,470	\$ 4,176		\$ 40,646
92400	Tenant services - other	\$ 66,801	\$ 22,890		\$ 89,690
92500	Total Tenant Services	\$ 246,288	\$ 37,253	\$0	\$ 283,541
93100	Water	\$ 384,442	\$ 10,298		\$ 394,739
93200	Electricity	\$ 851,109	\$ 181,468		\$ 1,032,577
93300	Gas	\$ 191,154	\$ 15,384		\$ 206,538
93600	Sewer	\$ 939,849	\$ 34,591		\$ 974,440
93800	Other utilities expense	\$ 1,524,975	\$ -		\$ 1,524,975
93000	Total Utilities	\$ 3,891,529	\$ 241,740	\$0	\$ 4,133,269
94100	Ordinary maintenance and operations - labor	\$ 1,224,286	\$ 119,145		\$1,343,431
94200	Ordinary maintenance and operations - materials and other	\$ 660,275	\$ 23,972	\$ -	\$ 684,247
94300	Ordinary Maintenance and Operations Contracts	\$ 1,550,489	\$ 176,199	\$ -	\$ 1,726,688
94500	Employee benefit contribution - ordinary maintenance	\$ 454,108	\$ 52,186		\$ 506,294
94000	Total Maintenance	\$ 3,889,157	\$ 371,504	\$ -	\$ 4,260,661
95100	Protective services - labor	\$ -	\$ -		\$ -
95200	Protective services - other contract costs	\$ 1,438,754	\$ 58,110		\$ 1,496,865
95300	Protective services - other	\$ 17,377	\$ 515		\$ 17,892
95500	Employee benefit contributions - protective services	\$ -	\$ -		\$ -
95000	Total Protective Services	\$ 1,456,131	\$ 58,626	\$0	\$ 1,514,757
96110	Property Insurance	\$ 295,796	\$ 43,120		\$ 338,916
96120	Liability Insurance	\$ 160,200	\$ 7,838		\$ 168,038
96130	Workmen's Compensation	\$ 67,894	\$ 40,952		\$ 108,846
96140	All other Insurance	\$ 24,617	\$ 15,950		\$ 40,566
96100	Total Insurance Premiums	\$ 548,508	\$ 107,858	\$0	\$ 656,366
96200	Other general expenses	\$ 5,412,469	\$ 905,828	\$ (522,012)	\$ 5,796,285
96210	Compensated absences	\$ -	\$ 13,727		\$ 13,727
96300	Payments in lieu of taxes	\$ -	\$ -		\$ -
96400	Bad debt - tenant rents	\$ 84,414	\$ 6,642		\$ 91,056
96000	Total Other General Expenses	\$ 5,496,884	\$ 926,198	\$ (522,012)	\$ 5,901,069
96710	Interest of Mortgage (or Bonds) Payable	\$ 340,114	\$ -	\$ -	\$ 340,114
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ 120,008	\$ (120,008)	\$ (0)

Line Item No.	Description - September FY 2019 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
96730	Amortization of Bond Issue Costs	\$ -	\$ -		\$ -
96700	Total Interest Expense and Amortization Cost	\$ 340,114	\$ 120,008	\$ (120,008)	\$ 340,114
96900	Total Operating Expenses	\$ 20,391,853	\$ 6,623,676	\$ (642,020)	\$ 26,373,509
97000	Excess Revenue Over Operating Expenses	\$ 1,281,967	\$ 48,742,132	\$ 8,302	\$ 50,032,401
97100	Extraordinary maintenance	\$ 114,209	\$ -		\$ 114,209
97200	Casualty losses- Non-capitalized	\$ 124,571	\$ -		\$ 124,571
97300	Housing assistance payments	\$ -	\$ 49,406,013		\$ 49,406,013
97350	HAP Portability-in	\$ -	\$ -		\$ -
97400	Depreciation expense	\$ 7,566,167	\$ 374,833	\$ -	\$ 7,940,999
90000	Total Expenses	\$ 28,196,796	\$ 56,404,520	\$ (642,020)	\$ 83,959,296
10010	Operating transfer in	\$ 1,606,618	\$ -		\$ 1,606,618
10020	Operating transfer out	\$ (1,606,618)	\$ -		\$ (1,606,618)
10091	Inter Project Excess Cash Transfer In	\$ 565,000	\$ -		\$ 565,000
10092	Inter Project Excess Cash Transfer Out	\$ (565,000)	\$ -		\$ (565,000)
10093	Transfers between Programs and Projects - in	\$ 810,000	\$ -		\$ 810,000
10094	Transfers between Programs and Projects - out	\$ -	\$ (810,000)		\$ (810,000)
10100	Total other financing sources (uses)	\$ 810,000	\$ (810,000)	\$ -	\$ 0
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ (5,712,981)	\$ (1,848,714)	\$ 8,302	\$ (7,553,403)
11020	Required Annual Debt Principal Payments	\$ 690,250	\$ -	\$ -	\$ 690,250
11030	Beginning equity	\$ 177,904,954	\$ 19,676,247	\$ 1,537,905	\$ 199,119,106
11040-020	Prior period adj - correction/adj	\$ 2,626,764	\$ -	\$ (1,637,296)	\$ 989,468
11040-070	Equity Transfers - Capital funds trf in (4910)	\$ 3,560,083	\$ -		\$ 3,560,083
11040-080	Equity Transfers - Capital funds trf out (4911)	\$ (3,560,083)	\$ -		\$ (3,560,083)
11040	Prior period adjs, equity transfers, and correction of errors	\$ 2,626,764	\$ -	-\$1,637,296	\$ 989,468
11170	Administrative Fee Equity	\$ -	\$ 3,117,573		\$ 3,117,573
11180	Housing Assistance Payments Equity	\$ -	\$ 858,673		\$ 858,673
11190	Unit Months Available	\$ 32,449	\$ 85,944		\$ 118,393
11210	Unit Months Leased	\$ 31,738	\$ 81,752		\$ 113,490

Line Item No.	Description - September FY 2019 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
11610	Land Purchases	\$ -	\$ -		\$ -
11620	Building Purchases	\$ -	\$ -		\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -		\$ -
11640	Furniture & Equipment-Administrative	\$ -	\$ -		\$ -
11650	Leasehold Improvements Purchases	\$ 2,869,834	\$ -		\$ 2,869,834
11660	Infrastructure Purchases	\$ -	\$ -		\$ -
13510	CFFP Debt Service Payments	\$ 1,030,364	\$ -		\$ 1,030,364
13901	Replacement Housing Factor Funds	\$ -	\$ -		\$ -



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
St. Louis Housing Authority
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Louis Housing Authority as of and for the year ended September 30, 2019, and its blended component units as of December 31, 2018, and the related notes to the financial statements, which comprise the St. Louis Housing Authority's basic financial statements and have issued our report thereon dated July 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the St. Louis Housing Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Louis Housing Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Louis Housing Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether of St. Louis Housing Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the St. Louis Housing Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the St. Louis Housing Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hayes & Associates, L.L.C.

Hayes & Associates, L.L.C.
Omaha, Nebraska
July 31, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
St. Louis Housing Authority
St. Louis, Missouri

Report on Compliance for Each Major Federal Program

We have audited St. Louis Housing Authority's compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the St. Louis Housing Authority's major federal programs for the year ended September 30, 2019. The St. Louis Housing Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the St. Louis Housing Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Louis Housing Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the St. Louis Housing Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the St. Louis Housing Authority complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each major federal program for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of St. Louis Housing Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the St. Louis Housing Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Louis Housing Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hayes & Associates, LLC.

Hayes & Associates, LLC
Omaha, Nebraska
July 31, 2020

St. Louis Housing Authority
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended September 30, 2019

I. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issues:	Unmodified
Internal controls over financial reporting:	
• Material weaknesses identified:	None Reported
• Significant deficiencies identified:	None Reported
Noncompliance material to financial statements noted:	None Reported

Federal Awards

Internal control over major programs:	
• Material weaknesses identified:	None Reported
• Significant deficiencies identified:	None Reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Uniform Guidance:	None Reported

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.850	Public and Indian Housing (Operating Subsidy)
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,136,951
Audit qualified as low-risk auditee:	Yes

St. Louis Housing Authority
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2019

II. FINDINGS—FINANCIAL STATEMENTS

None noted.

III. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS

None noted.

St. Louis Housing Authority
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended September 30, 2019

I. FINDINGS-FINANCIAL STATEMENTS

None reported.

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS

None reported.