

St. Louis Housing Authority
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
For the year ended September 30, 2020

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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, 2020, and its blended component unit as of and for the year ended December 31, 2019, 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, 2020, and its blended component unit as of December 31, 2019, 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 17 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 48 through 49 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 November 11, 2021 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, 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 31, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hayes & Associates, LLC

Hayes & Associates, L.L.C.
Omaha, Nebraska
November 11, 2021

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2020

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, 2020. 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) 2020 report on all of SLHA's assets, liabilities, revenues, expenses, and net position for the programs it administers. In summary, SLHA's FY 2020 financial highlights include the following:

- The St. Louis Housing Authority (SLHA) was awarded \$1,647,707 in Operating Funding (PIH Notice 20-07) and two disbursements of Housing Choice Voucher administrative funds totaling \$1,862,115 (PIH Notice 20-08 and 20-18) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to Public Housing Authorities (PHAs) enacted March 27, 2020. The funding was allocated to PHAs via the Operating Fund formula to prevent, prepare for, and respond to coronavirus, including for public housing agencies to maintain normal operations and take other necessary actions during the period the program is impacted by coronavirus. In addition the U.S. Department of Housing and Urban Development (HUD) issued broad waiver authority and flexibilities to allow PHA's to continue the mission of providing decent, safe, and affordable housing including suspending many regulations and scoring.
- Phase III of the LaSalle Park Village Renovation (\$5.4 million) will consist of the renovation of the remaining 48 units left at the LaSalle Park development. Construction is projected to be substantially complete in July of 2020 with final close out expected to be in August 2021 with full occupation.
- 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. Construction of Phase I is on-going and currently scheduled for completion in January 2022.
- Total revenues (including capital contributions) increased slightly by \$0.1 million (.12%) during FY 2020. This was largely due to the increase in 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 no reimbursement of the Jobs Plus Earned Income Disregard in 2020 and the termination of the Jobs Plus program in June 2020. Moreover, a reduction in Public Housing tenant revenue as a result of reduced incomes due to the Coronavirus and an Eviction Moratorium enacted by Congress and later the CDC that temporarily suspended evictions for nonpayment of rent and prohibiting charging any late fees, or accrue charges/fees, and that HUD assistance cannot be terminated for past due rent in April, May, June and July 2020 balanced out a slight total revenue increase. The CDC Eviction Moratorium has been extended

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

through October 3, 2021 and is expected to cause lower than normal incomes and rent collection.

- Total expenses increased by approximately \$2.0 million (2.4%) in FY 2020. Total expenses were \$86.0 million and \$84.0 million for FY 2020 and FY 2019, respectively.
- The average monthly Housing Assistance Payment paid in 2020 was \$621 per unit, an increase of nearly 4% over the average amount paid in 2019 of \$598 per unit.

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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

- **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 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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

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 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 \$9.6 million (-5.0%) from \$192.6 million in FY 2019 to \$183.0 million in FY 2020. The following analysis reflects SLHA's condensed summary of the Statement of Net Position as of September 30, 2020.

Assets

The net change in assets overall decreased by \$7.5 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 increased slightly by \$0.4 million in 2020, due mainly to unpaid rents due to the pandemic in tenant accounts receivable.

Capital Assets, Net of Related Debt decreased just over \$4.8 million primarily because of an annual increase in accumulated depreciation. This decrease was somewhat tempered by the \$3.01 million increase of Capital Fund Construction In Progress expenditures for the modernization of Phase III 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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

Liabilities

The net change in overall liabilities increased by approximately \$2.1 million (22.9%) in FY 2020. Liabilities are divided into current and long-term liabilities.

Current liabilities increased by \$2.6 million over FY 2019. An increase in deferred revenue related to the Housing Choice Voucher CARES Act funding and an increase in accounts payable relating to vendors of nearly \$0.8 million also added to the overall increase in current liabilities.

Long-term liabilities decreased approximately \$0.5 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 \$4.1 million. Restricted Net Position and Unrestricted Net Position decreased by \$2.9 million and \$2.6 million respectively, because of a number of factors as discussed in the asset and liability sections above including the recording of amortization expenses and increased COVID-19 related deferred income from the CARES Act and higher than normal accounts receivable and accounts payable also due to the pandemic.

**TABLE 1
STATEMENT OF NET POSITION**

	FY 2020	FY 2019
Current Assets	\$30,091,213	\$29,666,495
Capital Assets	\$91,321,700	\$96,151,179
Other Non-Current Assets	\$72,621,721	\$75,743,711
Total Assets	\$194,034,634	\$201,561,385
Current Liabilities	\$4,626,023	\$1,998,161
Long-Term Liabilities	\$6,443,187	\$7,008,043
Total Liabilities	\$11,069,210	\$9,006,204
Net Investment in Capital Assets	\$84,890,147	\$88,993,996
Restricted Net Position	\$85,253,868	\$88,121,980
Unrestricted Net Position	\$12,821,409	\$15,439,205
Total Net Position	\$182,965,424	\$192,555,181

Changes in Revenues, Expenses and Net Position

Total revenues (including capital contributions) increased by \$0.1 million from \$76.4 million \$76.5 million in FY 2020 for a net increase of .12%. Total expenses increased in the current fiscal year by \$2.0 million from \$83.9 million in FY 2019 to \$85.9 million in FY 2020 for a net increase of 2.4%. This results in a total decrease in the Change of Net Position of a -\$1.9 million from FY 2019. 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, 2020

Revenues

Rents and other tenant charges decreased by \$0.4 million (-10.1%) in 2020 primarily from lower rents charged in some developments due to income changes and substantial decrease in late fees and legal charges brought about by COVID-19 and the HUD and CDC Eviction Moratoriums as discussed in the Financial Highlight section.

Capital Fund Grants, however increased marginally by \$0.2 million (6.5%) in part due the winding down Phase II of the rehabilitation and modernization of LaSalle Park and the beginning of construction for Phase III of LaSalle Park as mentioned in greater detail in the Capital Fund and Replacement Housing Factor Construction section of this report

Operating Subsidy and Grant revenues decreased overall by \$2.9 million (-4.3%) in FY 2020. A closer look at the individual program breakdown shows Capital Funds for operating/soft costs rose by \$0.8 million (27.3%) in part due to expensing the full soft costs revenues for Operations of the Public Housing developments in the SLHA portfolio. Although there was a substantial decrease in the number of units leased over the prior year in the Housing Choice Voucher Program (HCV or Section 8), this was offset with an increase in the per unit Housing Assistance Program costs. The calculation of the FY 2020 renewal amount uses a "benchmark" of units leased and expenditures as reported in the Voucher Management System (VMS) using calendar year 2019. As a result, there was a slight increase in grant revenues from the Housing Choice Voucher Program (HCV or Section 8) of \$0.2 million as well as CARES Act Supplemental HAP Administration reimbursement of \$53,173. The reduced amount of revenues received by the completed (ROSS) Jobs Plus grant awarded in mid-year 2015 and extended until June 2020, coupled with the reduced reimbursement of ROSS grants of \$0.3 million overall, further diminished Operating Subsidy and Grant revenue. However, these decreases were somewhat alleviated by a Public Housing Operating Subsidy increase of slightly more than \$0.4 million due to enacting of CARES Act supplemental Operating Subsidy funding mentioned previously.

Unrestricted and Restricted Investment Income decreased in FY 2020 by \$36,771 (-35.6%) and \$75,973 (-55.7%) respectively. In 2020, interest rates plummeted due to the coronavirus and in some cases, favorable investments are difficult to find and the results have been that CD's that were matured, but no renewals were allowed or suitable instruments were not found timely to reinvest. In addition, some Unrestricted Investments are being used to offset increased expenditures in deferred maintenance at some Public Housing developments or large unpaid rents and charges. Restricted Investment income also decreased because of low interest rates as well as record shortfalls reducing the size of available restricted reserves in which to invest and the length of term.

Other Revenues decreased by \$621,940 (-46.5%) mostly due to the setting up of the Authority Operating Subsidy Reserve for North Sarah III in FY 2019.

Expenditures

In FY 2020, Administrative expenditures stayed relatively flat by decreasing only slightly \$3,319 (0.04%) from the previous year. In addition, smaller increases were seen in the cost of individual public housing developments as allocated overhead was increased by approximately \$62,304.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

However, these rises in costs were nullified by the decrease in the cost of administrative benefits as well as legal costs for the St. Louis Housing Authority and its properties.

Resident Services expenditures also increased by nearly half or \$136,870 (48.3%) primarily due to the classification of CARES Act expenditures related to the preparation, prevention, and response to the Coronavirus as Tenant Services and an increased in relocation costs associated with the temporary housing of those families displaced due to a small fire and sprinkler malfunction in one of the Public Housing high-rise developments.

Utility costs decreased in 2020 by \$50,175 (-1.2%). This decrease is utility costs and usage for Electricity, Water and Gas of \$125,704 together with an increase of \$68,229 attributed to the legal formula for the subsidy of mixed finance development utilities and the continued increase in sewage rates and fees since 2016 of 11% to the Metropolitan Sewer District contributes to the overall decrease in total. 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, rose by \$0.8 million (18.1%) as a direct result of COVID-19 and its ancillary effects. Throughout the pandemic, all site and maintenance staff were considered as "essential" employees and were still available at the developments. As the pandemic worsened, the Mayor ordered all residents in the City of St. Louis to stay home. This resulted in increased work orders as residents were in their units for longer periods of time than before the coronavirus. Increases in Maintenance and Janitorial staff overtime and additional trash disposal costs were incurred as a result of the stay at home order. In addition, Personal Protection Equipment was purchased and disseminated to staff and residents as well as the increase in the cost of sanitizing and disinfecting common areas per CDC guidance.

Expenditures associated with Protective Services also increased by \$60,274 (4.0%) largely due to timing issues related to invoicing for payment of security services in the prior year as well as the institution of 24 hour Security services at James House, West Pine and Parkview during the pandemic offset by the cancellation of the City of St. Louis Circuit Attorney contract with SLHA.

General expenses increased slightly by \$20,340 (.03%) due to an increase in insurance premiums as a result of adjustment efforts made by our carrier underwriters. These increases were offset by a reduction of ACC Shortfall Reserve withdrawals as compared to FY 2019. Non-routine Maintenance expenditures that include Casualty Losses, decreased \$0.1 million (-39.3%) from FY 2019 owing to a reduction in non-budgeted fund requests to repair or replace deferred maintenance items.

Although the expenditures in the Housing Choice Voucher Program increased by \$1.1 million or (2.3%), the lease up of units decreased again in fiscal year 2020 from 2019. This was accomplished by an increase in the per-unit cost (PUC) of housing assistance payments of an average of \$621 from an average of \$598 per unit month from the previous year.

Interest Expenses and Depreciation decreased marginally by \$33,305 (-9.8%) as a result of a gradual reduction of CFFP loan balances for the rehabilitation of Kingsbury and Cochran Plaza and corresponding interest expenses.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

The combined result is an overall total expenditures increase of roughly of \$2.0 million (2.4%) and a total change in net assets of \$1.9 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, 2020.

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

	FY 2020	FY 2019
Revenues		
Tenant Revenue - Rents and Other	\$3,233,784	\$3,598,902
Operating Subsidies and Grants	\$64,743,637	\$67,671,621
Capital Grants	\$7,679,750	\$3,560,084
Investment Income – Unrestricted	\$66,614	\$103,385
Investment Income – Restricted	\$59,653	\$134,626
Other Revenue	\$715,360	\$1,337,300
Total Revenue	\$76,498,798	\$76,405,918
Expenses		
Administrative	\$9,280,416	\$9,283,737
Tenant (Resident) Services	\$420,412	\$283,542
Utilities	\$4,083,099	\$4,133,274
Maintenance	\$5,032,838	\$4,260,665
Protective Services	\$1,575,032	\$1,514,758
General	\$6,577,780	\$6,557,440
Non-Routine Maintenance	\$144,897	\$238,780
Housing Assistance Payments	\$50,531,242	\$49,406,014
Interest Expense	\$306,809	\$340,114
Depreciation	\$7,987,139	\$7,940,997
Total Expenses	\$85,939,666	\$83,959,321
Change in Net Position	(\$9,440,868)	(\$7,553,403)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of fiscal year-end 2020, SLHA had \$91.3 million invested in Capital Assets as reflected in the following schedule (additions, deductions and depreciation), which represents a net decrease of \$4.8 million (-5.3%) from the end of FY 2019. As explained above, the decrease in Capital Assets is principally the result of an increase in accumulated depreciation.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

TABLE 4
CHANGE IN CAPITAL ASSETS

	Business-Type Activities
Beginning Balance	\$96,151,179
Additions	\$3,157,645
Deletions/Demolition	\$0
Depreciation - Additions	\$0
Depreciation - Deletions	(\$7,987,124)
Ending Balance	\$91,321,700

SLHA's capital assets as of September 30, 2020 included land, buildings, improvements and construction in progress that totaled \$269.6 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 2020	FY 2019
Land and land rights	\$25,707,912	\$25,707,912
Construction in Progress	\$5,032,551	\$1,967,562
Structures and Equipment	\$238,820,903	\$238,728,247
Accumulated Depreciation	\$(178,239,666)	\$(170,252,542)
Total	\$91,321,700	\$96,151,179

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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

- 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.
- c. Phase III of the LaSalle Park Village Renovation (\$4.5 million originally and increased to \$5.4 million) will consist of the renovation of the remaining 48 units left at the LaSalle Park development. Construction started in February of 2020, however due to COVID-19 related delays and cost increases, unforeseen conditions and revisions to the scope of work resulted in a 20% increase in project costs. This project is expected to continue in FY 2021 and be declared "Substantially Complete" in July, 2021 with full occupancy of the remaining 48 units shortly thereafter.

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 through June 2020 to allow for the reimbursement of final administrative costs and 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, 2020 Series A and D were paid in full. The remaining series B and C. revenue bonds of which \$715,000 thousand in principle was repaid in 2020 for a total of \$11.3 million repaid to date and a current unmatured balance of \$6.1 million as shown in Table 5.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

TABLE 5
OUTSTANDING BONDS AND LOANS PAYABLE

Debt Issue	Interest Rate	Unmatured Balance 2019	Debt Issued During Year	Retired During Year	Unmatured Balance 2020
05/03/2007	4.850%	2,655,000	-	275,000	2,380,000
05/03/2007	4.700%	4,150,000	-	440,000	3,710,000
Total		\$6,805,000	-	\$ 715,000	\$6,090,000

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 unmaturred balance of \$101,266. In FY 2013, new solar panel capital lease debt of \$322,640 was issued to the former SLHA Central Office Corp. of which \$10,630 was retired during FY 2020. 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 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 2020.

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%	93,763	-	2,620	91,143
02/01/2012	0%	258,420	-	8,010	250,410
Total		\$352,183	-	\$10,630	\$341,553

It should be noted that SLHA's financial statements for FY 2020 include the December 31, 2019 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 Coronavirus continues to be concern the public's health and safety as well as future economic impacts as the reinstitution of mask mandates in many states, lower than anticipated vaccination rates and the newly emerging highly contagious Delta variant. As a result, the federal government has

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2020

passed several legislations including the Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020), the Coronavirus Response and Consolidated Appropriations Act (2021) provided and The American Rescue Plan to provide direct economic assistance for American workers, families, small businesses, and industries. The American Rescue Plan continues many of the programs started by the CARES Act (2020) and Consolidated Appropriations Act (2021) by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The American Rescue Plan also creates a variety of new programs to address continuing pandemic-related crises, and fund recovery efforts as the United States begins to emerge from the COVID-19 pandemic including the Emergency Housing Voucher program. The EHV program will assist individuals or families that are homeless, at risk of being homeless due to housing instability and those who are or attempting to flee sexual assault, domestic violence, stalking, dating violence or human trafficking. Initially the program is only funded for 18 months but is included in this budget since the majority of funds will be used in FY 2022.

The CDC recently issued a new order temporarily halting evictions in counties with heightened levels of community transmission in order to respond to recent, unexpected developments in the trajectory of the COVID-19 pandemic, including the rise of the Delta variant. It was intended to target specific areas of the country where cases are rapidly increasing, which likely would be exacerbated by mass evictions. The Supreme Court has now agreed with a lower court that states that the CDC overstepped its bounds and cannot issue mandates – only Congress can. As this trickles down to PHA's and evictions begin again in earnest it will be imperative that the evictions be done strategically as to minimize the effects on future Public Housing (PHAS) and Housing Choice Voucher (SEMAP) scores. It will also be critical to encourage tenants in arrears to participate in Tenant Repayment Agreements or other assistance through the Emergency Rental Assistance Program with the State of Missouri or the City of St. Louis.

The continued underfunding of Public Housing Operating Subsidy and emergency expenditures due to chronic deferred maintenance 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 2022 and beyond may be affected. As a response to this continued underfunding, SLHA will begin exploring the Rental Assistance Demonstration (RAD) program conversion. A RAD conversion allows public housing agencies to leverage public and private debt and equity in order to reinvest in the public housing stock as identified in the soon to be completed SLHA's Physical Needs Assessment. In RAD, all public housing units will move to Section 8 properties and residents benefit from a right of return, a prohibition against re-screening, and robust notification and relocation rights. Residents continue to pay 30% of their adjusted income towards the rent, **maintain the same basic rights** as they possess in the public housing program, and gain a new option to request tenant-based assistance if they wish to subsequently move from the property.

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, 2020

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 has finally been settled and no further appeals will be filed by the government. We hope to receive damages sometime in 2022.

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, 2020

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 10,645,038	\$ 9,954,700
Investments	3,456,800	5,221,456
Accounts receivable, net	1,393,439	308,352
Accrued interest receivable	13,325	41,649
Prepaid expenses	1,257,955	1,188,627
Total current assets	<u>16,766,557</u>	<u>16,714,784</u>
NONCURRENT ASSETS		
Restricted cash and investments		
Cash and cash equivalents	8,698,145	8,489,934
Investments	4,626,511	4,461,777
Total restricted cash and investments	<u>13,324,656</u>	<u>12,951,711</u>
Capital assets		
Land	13,352,102	13,352,102
Construction in progress	5,032,551	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	1,150,806	1,058,150
Less accumulated depreciation	<u>(178,239,666)</u>	<u>(170,252,542)</u>
Total capital assets	91,321,700	96,151,179
Notes receivable, net	72,621,721	75,743,711
Total noncurrent assets	<u>177,268,077</u>	<u>184,846,601</u>
Total assets	<u><u>\$ 194,034,634</u></u>	<u><u>\$ 201,561,385</u></u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Bank overdrafts	\$ 7,651	\$ -
Accounts payable	1,092,531	325,418
Accrued wages	249,529	236,333
Accrued liabilities	133,525	169,626
Tenant security deposits	349,556	374,368
Deferred revenue	1,870,711	3,476
Accrued interest payable	144,900	161,909
Inter-fund activity	(98,244)	(93,655)
Current portion of accrued compensated absences	110,234	95,056
Current portion of capital lease obligation	10,630	10,630
Current portion of bonds and loans payable	755,000	715,000
Total current liabilities	<u>4,626,023</u>	<u>1,998,161</u>
NONCURRENT LIABILITIES		
Accrued compensated absences less current portion	434,311	377,416
Other noncurrent liabilities	342,953	199,074
Capital lease obligation	330,923	341,553
Bonds and loans payable less current portion	5,335,000	6,090,000
Total noncurrent liabilities	<u>6,443,187</u>	<u>7,008,043</u>
Total liabilities	<u>11,069,210</u>	<u>9,006,204</u>
NET POSITION		
Net investment in capital assets	84,890,147	88,993,996
Restricted net position	83,442,534	88,121,980
Unrestricted net position	14,632,743	15,439,205
Total net position	<u>182,965,424</u>	<u>192,555,181</u>
Total liabilities and net position	<u><u>\$ 194,034,634</u></u>	<u><u>\$ 201,561,385</u></u>

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, 2020

	2020	2019
OPERATING REVENUES		
Tenant rental revenue	\$ 3,162,129	\$ 3,477,525
Other tenant revenue	67,335	121,351
Fraud recovery	4,320	26
Other revenue	715,360	801,131
Other income - restricted	-	536,169
Total operating revenues	<u>3,949,144</u>	<u>4,936,202</u>
OPERATING EXPENSES		
Administrative	9,280,418	9,283,737
Tenant services	420,412	283,542
Utilities	4,083,099	4,133,274
Ordinary maintenance and operations	5,032,838	4,260,665
Protective services	1,575,032	1,514,758
Insurance expenses	736,070	656,368
General expenses	5,841,710	5,901,072
Extraordinary maintenance	143,707	114,209
Casualty losses	1,190	124,571
Depreciation expense	7,987,139	7,940,997
Housing assistance payments	50,531,242	49,406,014
Total operating expenses	<u>85,632,857</u>	<u>83,619,207</u>
LOSS FROM OPERATIONS	(81,683,713)	(78,683,005)
NON-OPERATING REVENUES (EXPENSES)		
HUD operating grants	64,743,637	67,671,621
Investment income - unrestricted	66,614	103,385
Investment income - restricted	59,653	134,626
Interest expense	(306,809)	(340,114)
Net non-operating revenues (expenses)	<u>64,563,095</u>	<u>67,569,518</u>
LOSS BEFORE HUD CAPITAL GRANTS	(17,120,618)	(11,113,487)
HUD CAPITAL GRANTS	<u>7,679,750</u>	<u>3,560,084</u>
CHANGE IN NET POSITION	(9,440,868)	(7,553,403)
NET POSITION, BEGINNING OF YEAR	<u>192,555,181</u>	<u>199,119,116</u>
PRIOR PERIOD ADJUSTMENT	<u>(148,889)</u>	<u>989,468</u>
NET POSITION, BEGINNING OF YEAR, RESTATED	<u>192,406,292</u>	<u>200,108,584</u>
NET POSITION, END OF YEAR	<u><u>\$ 182,965,424</u></u>	<u><u>\$ 192,555,181</u></u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS
For the year ended September 30, 2020

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from tenants	\$ 2,267,764	\$ 4,268,447
Other cash received	2,610,919	1,332,304
Cash paid to suppliers and employees	<u>(73,918,013)</u>	<u>(73,059,005)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	(69,039,330)	(67,458,254)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
HUD operating grants	64,743,637	67,671,621
Cash received from other funds	<u>(4,589)</u>	<u>(4,376)</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	64,739,048	67,667,245
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
HUD capital grants	7,679,750	3,560,084
Repayment of debt	(715,000)	(685,000)
Interest payment on debt	(323,818)	(356,410)
Payments of capital lease	(10,630)	(10,717)
Purchase of capital assets	<u>(3,157,660)</u>	<u>(2,869,816)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	3,472,642	(361,859)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net investment activity	1,599,922	663,031
Interest income	<u>126,267</u>	<u>238,011</u>
NET CASH FROM BY INVESTING ACTIVITIES	1,726,189	901,042
NET INCREASE IN CASH AND CASH EQUIVALENTS	898,549	748,174
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>18,444,634</u>	<u>17,696,460</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 19,343,183</u></u>	<u><u>\$ 18,444,634</u></u>
Cash and cash equivalents	\$ 10,645,038	\$ 9,954,700
Restricted cash and cash equivalents	<u>8,698,145</u>	<u>8,489,934</u>
Total cash and cash equivalents	<u><u>\$ 19,343,183</u></u>	<u><u>\$ 18,444,634</u></u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS - CONTINUED
For the year ended September 30, 2020

	<u>2020</u>	<u>2019</u>
RECONCILIATION OF NET LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Loss from operations	\$ (81,683,713)	\$ (78,683,005)
Adjustments to reconcile net loss to net cash from operating activities		
Depreciation	7,987,139	7,940,997
Amortization	3,121,990	3,123,846
Change in accounts receivable	(1,085,087)	617,299
Change in accrued interest receivable	28,324	(5,274)
Change in prepaid expenses	(69,328)	(46,282)
Change in bank overdrafts	7,651	-
Change in accounts payable	618,224	(496,389)
Change in accrued wages	13,196	43,113
Change in accrued liabilities	(36,101)	(23,125)
Change in tenant security deposits	(24,812)	(14,562)
Change in accrued compensated absences	72,073	18,042
Change in noncurrent liabilities	143,879	66,808
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ (69,039,330)</u>	<u>\$ (67,458,254)</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS
For the year ended September 30, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, Directors, and the General Counsel. 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, 2019, from which the summarized information was derived.

15. Recent Accounting Pronouncements:

New Accounting Pronouncements Not Yet Adopted

- In June 2017, GASB issued Statement No. 87 *Leases*. This Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. This Statement will be effective for the Authority's year ending September 30, 2022.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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, 2020, the St. Louis Housing Authority's bank deposit and certificate of deposit balances were \$22,176,960. As of September 30, 2020, \$356,704 of the St. Louis Housing Authority's deposits were uninsured and uncollateralized.

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, 2020, the St. Louis Housing Authority had deposits with a carrying value of \$1,011,770 that are held in the name of Missouri Housing Development Commission (MHDC) on behalf of the St. Louis Housing Authority.

As of December 31, 2019, the component unit bank deposit and certificate of deposit balance was \$1,046,111. As of December 31, 2019, 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, 2020, the St. Louis Housing Authority's investments were \$8,083,331. 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, 2020

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, 2020 was as follows:

Cash in bank	\$ 14,735,672
Money market accounts	1,101,809
MHDC investments in bank	1,011,770
Certificates of deposit	6,921,413
U.S. government agency and treasury obligations	3,655,830
	<u>\$ 27,426,494</u>
 Cash and cash equivalents - unrestricted	 \$ 10,645,038
Cash and cash equivalents - restricted	8,698,145
Investments - unrestricted	3,456,800
Investments - restricted	4,626,511
	<u>\$ 27,426,494</u>

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

Escrow bond funds	\$ 165,821
Endowment funds	783,444
Homeownership revolving fund	220,494
Family self sufficiency escrow	305,628
Section 8 HAP funds	1,864,643
Tenant security deposits	405,865
Mixed Finance Units	4,162,531
Component Units	789,719
	<u>\$ 8,698,145</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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 investments, which are restricted for specific purposes:

Self insurance fund	\$ 367,822
Hope VI escrow	495,000
Homeowner funds	700,000
Mixed finance escrow reserves	3,063,689
	<u>\$ 4,626,511</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, 2020 was \$52,584.

The following is a detail of amounts in accounts receivable at September 30, 2020:

Tenant receivables	\$ 263,497
Tenant receivables - Component Unit	1,882
Tenant repayment agreement	6,781
Other receivables	404,762
Receivable from HUD - CFP	336,419
Receivable from HUD - Other Projects	418,003
Allowance	(52,584)
	<u>\$ 1,393,439</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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, 2020, 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 \$1,628,624. 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, 2020, the St. Louis Housing Authority's receivable from Kingsbury Associates, L.P. totaled \$7,913,624. These notes receivable and corresponding notes payable were eliminated in the accompanying financial statements.

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.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE D. NOTES RECEIVABLE – CONTINUED

Mixed Finance Low-Income Housing Projects

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2020 are as follows:

Project	Year of Maturity	Face Value	Accumulated Amortization	Net Value
644 Murphy Park I	2051	3,840,000	(2,349,188)	\$ 1,490,812
645 Murphy Park II	2056	5,212,000	(2,779,299)	2,432,701
646 Murphy Park III	2059	6,610,000	(3,043,905)	3,566,095
647 King Louis Square I	2050	3,987,000	(2,018,419)	1,968,581
649 King Louis Square II	2053	2,800,000	(1,195,600)	1,604,400
648 Les Chataux	2041	442,747	(209,425)	233,322
650 Renaissance Place at Grand	2050	7,368,720	(3,163,023)	4,205,697
654 Senior Living at Renaissance	2059	4,264,417	(1,714,289)	2,550,128
655 Gardens at Renaissance Place	2064	1,754,937	(705,478)	1,049,459
656 Vaughn Elderly - Cahill	2051	7,657,000	(3,030,258)	4,626,742
657 Renaissance Place at Grand II	2061	2,834,690	(1,104,108)	1,730,582
658 Cambridge Heights	2060	5,084,873	(1,885,219)	3,199,654
659 Renaissance Place at Grand III	2063	5,885,798	(1,998,229)	3,887,569
660 Cambridge Heights II	2050	5,952,250	(1,860,075)	4,092,175
662 Cambridge Senior	2064	8,557,788	(2,068,848)	6,488,940
630 Arlington Grove	2065	10,313,034	(2,018,778)	8,294,256
640 North Sarah Ph. I	2066	8,234,381	(1,611,884)	6,622,497
665 North Sarah Ph. II	2067	6,582,469	(1,028,513)	5,553,956
666 North Sarah Ph. III	2070	2,707,401	(186,303)	2,521,098
TOTAL		<u>\$ 100,089,505</u>	<u>\$ (33,970,841)</u>	<u>\$ 66,118,664</u>

Loan amortization on mixed financing low-income housing projects notes receivable for the year ended September 30, 2020 was \$2,502,238.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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, 2020 was \$619,754.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2020 are as follows:

Project	Face Value	Accumulated Amortization	Net Value
Darste-Webbe	\$ 4,377,674	\$ (3,791,694)	\$ 585,980
Blumeyer	1,428,908	(1,428,908)	-
Cochran III & IV	569,417	(486,749)	82,668
TOTAL	<u>\$ 6,375,999</u>	<u>\$ (5,707,351)</u>	<u>\$ 668,648</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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, 2020 was \$226,235.

Outstanding notes receivable at September 30, 2020 is as follows:

Note	Face Value	Accumulated Amortization	Eliminated	Total
Capital projects	\$ 5,608,174	\$ -	\$ -	\$ 5,608,174
Related party notes receivable	7,913,624	-	(7,913,624)	-
Mixed financing low-income housing projects	100,089,505	(33,970,841)	-	66,118,664
Homeownership mortgage notes receivable	6,375,999	(5,707,351)	-	668,648
Homeownership construction notes receivable	226,235	-	-	226,235
	<u>\$ 120,213,537</u>	<u>\$ (39,678,192)</u>	<u>\$ (7,913,624)</u>	<u>\$ 72,621,721</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE E. CAPITAL ASSETS

A summary of the changes in land, structures, and equipment for the year ended September 30, 2020, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 13,352,102	\$ -	\$ -	\$ 13,352,102
Construction in progress	1,967,562	3,064,989	-	5,032,551
Total non-depreciable capital assets	15,319,664	3,064,989	-	18,384,653
Site improvements	12,355,810	-	-	12,355,810
Building	237,516,237	-	-	237,516,237
Furniture, equipment, machinery - dwelling	153,860	-	-	153,860
Furniture, equipment, machinery - non-Dwelling	1,058,150	92,656	-	1,150,806
Less accumulated depreciation	(170,252,542)	(7,987,124)	-	(178,239,666)
Total depreciable capital assets	80,831,515	(7,894,468)	-	72,937,047
Total capital assets	\$ 96,151,179	\$ (4,829,479)	\$ -	\$ 91,321,700

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, 2020 the St. Louis Housing Authority had a balance of \$ 1,092,531 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, 2020, Series A and D were paid in full. As of September 30, 2020, the unmatured balance remaining on Series B and C was \$6,090,000.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE G. BOND AND LOANS PAYABLE - CONTINUED

The outstanding bonds and loans payable of the St. Louis Housing Authority at September 30, 2020 are as follows:

Debt Issue	Interest Rate	Unmatured Balance 2019	Debt Issued During Year	Retired During Year	Unmatured Balance 2020	Amount Due within One Year
05/03/2007	4.850%	\$ 2,655,000	\$ -	\$ (275,000)	2,380,000	\$ 295,000
05/03/2007	4.700%	4,150,000	-	(440,000)	3,710,000	460,000
Total		<u>\$ 6,805,000</u>	<u>\$ -</u>	<u>\$ (715,000)</u>	<u>\$ 6,090,000</u>	<u>\$ 755,000</u>
Kingsbury		7,689,492	125,888	-	7,815,380	-
		<u>\$ 14,494,492</u>	<u>\$ 125,888</u>	<u>\$ (715,000)</u>	<u>\$ 13,905,380</u>	<u>\$ 755,000</u>

The principal and interest requirements of the St. Louis Housing Authority at September 30, 2020 are as follows:

Years Ending September 30,	Principal Requirements	Interest Requirements	Total
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	910,000	135,865	1,045,865
2026-2027	1,945,000	139,905	2,084,905
Total	<u>\$ 6,090,000</u>	<u>\$ 1,215,744</u>	<u>\$ 7,305,744</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	(211,623)
	<u>\$ 226,217</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE H. CAPITAL LEASE - CONTINUED

The outstanding capital lease liability of the St. Louis Housing Authority at September 30, 2020 is as follows:

Debt Issue	Interest Rate	Unmatured Balance 2019	Debt Issued During Year	Retired During Year	Unmatured Balance 2020	Amount Due within One Year
4/29/2011	1%	\$ 93,763	\$ -	\$ (2,620)	91,143	\$ 2,620
2/1/2012	0%	258,420	-	(8,010)	250,410	8,010
Total		<u>\$ 352,183</u>	<u>\$ -</u>	<u>\$ (10,630)</u>	<u>\$ 341,553.00</u>	<u>\$ 10,630</u>

The following is a schedule of future minimum payments due under the capital lease agreement as of September 30, 2020:

Years Ending September 30,	Housing Authority Lease Obligation
2021	\$ 10,630
2022	10,630
2023	10,630
2024	10,630
2025	10,630
2026-2030	53,150
Thereafter	235,253
	<u>\$ 341,553</u>

NOTE I. COMPENSATED ABSENCES

A summary of the changes in compensated absences for the year ended September 30, 2020, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Compensated absences	<u>\$ 472,472</u>	<u>\$ 347,775</u>	<u>\$ (275,702)</u>	<u>\$ 544,545</u>	<u>\$ 110,234</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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 \$30,876,626 obligated to expend for Capital Grant Programs. These funds have been obligated as required by the grant program. As of September 30, 2020, \$21,581,584 of these obligations have been expended and \$9,295,042 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 94.67% 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, 2020, 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 \$456,382.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

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

During the year ended September 30, 2020, HUD requested the return of \$148,889 unused fiscal year 2019 first-time Mainstream disbursements, due to a lack of HAP expenses relating to Mainstream units. HUD calculated the amount of "offset" as being greater than the funds received in the current fiscal year. It was subsequently discovered that some FY 2019 Mainstream HAP payments were in the wrong Housing Choice Voucher program and reclassified. These changes resulted in an overstatement of cash and net position.

NOTE P. COVID-19 PANDEMIC

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The Partnership is closely monitoring its liquidity and is actively working to minimize the impact of the pandemic. The extent of the impact of COVID-19 on the St. Louis Housing Authority's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Organization's customers, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Housing Authority's financial position and changes in net position and cash flows is uncertain and the accompanying consolidated financial statements include no adjustments relating to the effects of this pandemic.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE P. COVID-19 PANDEMIC - CONTINUED

The St. Louis Housing Authority (SLHA) was awarded \$1,648,157 in Operating Funding (PIH Notice 20-07), two disbursements of Housing Choice Voucher administrative funds totaling \$1,862,115 (PIH Notice 20-08 and 20-18), and one disbursement of Mainstream Vouchers of \$2,393 (PIH Notice 20-09) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to Public Housing Authorities (PHAs) enacted March 27, 2020. The funding was allocated to PHAs via the Operating Fund formula to prevent, prepare for, and respond to coronavirus, including for public housing agencies to maintain normal operations and take other necessary actions during the period the program is impacted by coronavirus. In addition, the U.S. Department of Housing and Urban Development (HUD) issued broad waiver authority and flexibilities to allow PHA's to continue the mission of providing decent, safe, and affordable housing including suspending many regulations and scoring. Management does not view the Housing Authority as a going concern as the funding from the CARES Act is being used to offset these COVID related expenditures.

NOTE Q. 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 \$98,244 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, 2020

NOTE Q. ELIMINATING ENTRIES - CONTINUED

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

	FDS	Eliminating Entries	Audited Financials
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 10,645,038	\$ -	\$ 10,645,038
Investments	3,456,800	-	3,456,800
Accounts receivable, net	1,393,439	-	1,393,439
Accrued interest receivable	13,325	-	13,325
Prepaid expenses	1,257,955	-	1,257,955
Total current assets	16,766,557	-	16,766,557
NONCURRENT ASSETS			
Restricted cash and investments			
Cash and cash equivalents	8,698,145	-	8,698,145
Investments	4,626,511	-	4,626,511
Total restricted cash and investments	13,324,656	-	13,324,656
Capital assets			
Land	13,352,102	-	13,352,102
Construction in progress	5,032,551	-	5,032,551
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	1,150,806	-	1,150,806
Less accumulated depreciation	(178,239,666)	-	(178,239,666)
Total capital assets	91,321,700	-	91,321,700
Notes receivable, net	80,535,345	(7,913,624)	72,621,721
Other assets	89,255	(89,255)	-
Total noncurrent assets	185,270,956	(8,002,879)	177,268,077
Total assets	\$ 202,037,513	\$ (8,002,879)	\$ 194,034,634

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
<hr/>			
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Bank overdrafts	\$ 7,651	\$ -	\$ 7,651
Accounts payable	1,092,531	-	1,092,531
Accrued wages	249,529	-	249,529
Accrued liabilities	133,525	-	133,525
Tenant security deposits	349,556	-	349,556
Deferred revenue	1,870,711	-	1,870,711
Accrued interest payable	144,900	-	144,900
Inter-fund activity	-	(98,244)	(98,244)
Current portion of accrued compensated absences	110,234	-	110,234
Current portion of capital lease obligation	10,630	-	10,630
Current portion of bonds and loans payable	755,000	-	755,000
Total current liabilities	<u>4,724,267</u>	<u>(98,244)</u>	<u>4,626,023</u>
NONCURRENT LIABILITIES			
Accrued compensated absences less current portion	434,311	-	434,311
Other noncurrent liabilities	342,953	-	342,953
Capital lease obligation	330,923	-	330,923
Bonds and loans payable less current portion	13,150,380	(7,815,380)	5,335,000
Total noncurrent liabilities	<u>14,258,567</u>	<u>(7,815,380)</u>	<u>6,443,187</u>
Total liabilities	<u>18,982,834</u>	<u>(7,913,624)</u>	<u>11,069,210</u>
NET POSITION			
Net investment in capital assets	77,074,767	7,815,380	84,890,147
Restricted net position	91,356,158	(7,913,624)	83,442,534
Unrestricted net position	14,623,754	8,989	14,632,743
Total net position	<u>183,054,679</u>	<u>(89,255)</u>	<u>182,965,424</u>
Total liabilities and net position	<u>\$ 202,037,513</u>	<u>\$ (8,002,879)</u>	<u>\$ 194,034,634</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
OPERATING REVENUES			
Tenant rental revenue	\$ 3,162,129	\$ -	\$ 3,162,129
Other Tenant Revenue	67,335	-	67,335
Fraud recovery	4,320	-	4,320
Other revenue	1,220,707	(505,347)	715,360
Total operating revenues	<u>4,454,491</u>	<u>(505,347)</u>	<u>3,949,144</u>
OPERATING EXPENSES			
Administrative	9,280,418	-	9,280,418
Tenant services	420,412	-	420,412
Utilities	4,083,099	-	4,083,099
Ordinary maintenance and operations	5,032,838	-	5,032,838
Protective services	1,575,032	-	1,575,032
Insurance expenses	736,070	-	736,070
General expenses	6,348,891	(507,181)	5,841,710
Extraordinary maintenance	143,707	-	143,707
Casualty losses	1,190	-	1,190
Depreciation expense	7,987,139	-	7,987,139
Housing assistance payments	50,531,242	-	50,531,242
Total operating expenses	<u>86,140,038</u>	<u>(507,181)</u>	<u>85,632,857</u>
LOSS FROM OPERATIONS	(81,685,547)	1,834	(81,683,713)
NON-OPERATING REVENUES (EXPENSES)			
HUD operating grants	64,743,637	-	64,743,637
Investment income - unrestricted	192,502	(125,888)	66,614
Investment income - restricted	59,653	-	59,653
Interest expense	(432,697)	125,888	(306,809)
Net non-operating revenues (expenses)	<u>64,563,095</u>	<u>-</u>	<u>64,563,095</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (17,122,452)	\$ 1,834	\$ (17,120,618)

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2020

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	<u>FDS</u>	<u>Eliminating Entries</u>	<u>Audited Financials</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (17,122,452)	\$ 1,834	\$ (17,120,618)
HUD CAPITAL GRANTS	<u>7,679,750</u>	<u>-</u>	<u>7,679,750</u>
CHANGE IN NET POSITION	(9,442,702)	1,834	(9,440,868)
NET POSITION, BEGINNING OF YEAR	<u>192,646,270</u>	<u>(91,089)</u>	<u>192,555,181</u>
PRIOR PERIOD ADJUSTMENT	<u>(148,889)</u>	<u>-</u>	<u>(148,889)</u>
NET POSITION, BEGINNING OF YEAR, AS RESTATED	<u>192,497,381</u>	<u>(91,089)</u>	<u>192,406,292</u>
NET POSITION, END OF YEAR	<u><u>\$ 183,054,679</u></u>	<u><u>\$ (89,255)</u></u>	<u><u>\$ 182,965,424</u></u>

SUPPLEMENTAL INFORMATION

St. Louis Housing Authority
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2020

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	\$ 10,229,158
Public and Indian Housing (CARES Act)	14.850		491,741
Public and Indian Housing Cluster Total			<u>10,720,899</u>
Resident Opportunity and Supportive Services	14.870	FSS20MO3384	97,824
		ROSS201427	43,668
		ROSS171063	3,595
		FSS17MO2628	25,982
			<u>171,069</u>
Jobs-Plus Pilot Initiative Grant	14.895	MO001FJP000814	293,248
Public Housing Capital Fund Program	14.872	MO36P001501-17	711,800
		MO36P001501-18	6,046,387
		MO36P001501-19	890,977
		MO36R001502-14	30,586
			<u>7,679,750</u>
Lower Income Housing Assistance Payments			
Section 8 Housing Choice Vouchers	14.871	MO001	53,434,958
Section 8 Housing Choice Vouchers (CARES Act)	14.871		53,173
			<u>53,488,131</u>
Mainstream Voucher Program	14.879	MO0014	70,286
Lower Income Housing Assistance Payments Cluster Total			<u>53,558,417</u>
Total expenditures of federal awards			<u><u>\$ 72,423,383</u></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, 2020

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, 2020. 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
FINANCIAL REPORT SF-425
PH FSS COORDINATOR GRANT PROGRAM, PROJECT NO. ROSS-FSS18MO2628
For the year ended September 30, 2020

1. The actual modernization costs of ROSS-FSS18MO2628 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 as shown on the Financial Report SF-425 dated January 16, 2020, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all 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 52-124 of the
Supplemental Information section.

Line Item No.	Description - September FY 2020 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037
311	Bank overdraft	\$ 7,646							\$ 3,790	\$ 3,856		
312	Accounts payable <= 90 days	\$ 549,032	\$ 11,409			\$ 10,381	\$ 4,948	\$ 8,610	\$ 57,276	\$ 45,928	\$ 1,933	\$ 27,171
313	Accounts payable > 90 days past due	\$ -								\$ -		
321	Accrued wage/payroll taxes payable	\$ 100,410	\$ 4,155								\$ 2,149	\$ 413
322	Accrued compensated absences - current portion	\$ 83,156	\$ 13,544			\$ 2,464	\$ 1,902	\$ 1,767	\$ 5,014	\$ 2,106	\$ 7,699	\$ 4,660
324	Accrued contingency liability	\$ -										
325	Accrued interest payable	\$ 144,900										\$ 87,185
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects	\$ -										
333	Accounts payable - other government	\$ -										
341	Tenant security deposits	\$ 327,456	\$ 52,434			\$ 26,846	\$ 22,805	\$ 25,119	\$ 67,306	\$ 23,198	\$ 27,161	\$ 17,271
342	Unearned Revenue	\$ 46,027	\$ 6,848	\$ -	\$ -	\$ 3,514	\$ 327	\$ 654	\$ 11,629	\$ 171	\$ 3,667	\$ 5,230
343-010	CFFP	\$ -										
343-020	Capital Projects/ Mortgage Revenue	\$ -										
343	Current portion of long-term debt - CFFP	\$ 765,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,000
344	Current portion of long-term debt - operating borrowings	\$ -										
345	Other current liabilities	\$ 40,210	\$ 651			\$ 870			\$ 1,200	\$ 14,346	\$ 500	\$ 500
346	Accrued liabilities - other	\$ 51,243	\$ 1,346			\$ 7,347	\$ 7,902	\$ 7,142	\$ 14,826	\$ 7,979	\$ 1,513	\$ 149
347	Inter program - due to	\$ -								\$ -		\$ -
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 2,115,709	\$ 90,386	\$ -	\$ -	\$ 51,422	\$ 37,884	\$ 43,292	\$ 161,041	\$ 97,584	\$ 44,622	\$ 602,579
351-010	Long-term debt - CFFP	\$ -										
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ -										
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 5,665,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250,000
352	Long-term debt, net of current - operating borrowings	\$ -										
353	Non-current liabilities =FSS/unclaimed property	\$ 143,634	\$ 7,934						\$ -		\$ 8,601	\$ 27,465
354	Accrued compensated absences- Non-current	\$ 323,045	\$ 56,175			\$ 10,469	\$ 7,559	\$ 7,016	\$ 19,907	\$ 8,368	\$ 30,570	\$ 18,426
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities	\$ -										
357	Accrued Pension and OPEB Liability	\$ -				\$ -						
350	Total Non-Current Liabilities	\$ 6,132,602	\$ 64,110	\$ -	\$ -	\$ 10,469	\$ 7,559	\$ 7,016	\$ 19,907	\$ 8,368	\$ 39,171	\$ 3,295,891
300	Total Liabilities	\$ 8,248,312	\$ 154,496	\$ -	\$ -	\$ 61,891	\$ 45,443	\$ 50,308	\$ 180,948	\$ 105,952	\$ 83,793	\$ 3,898,470
508.4	Net Investment in Capital Assets	\$ 74,158,759	\$ 15,604,223	\$ 1,234,440	\$ 157,235	\$ 9,429,712	\$ 3,750,869	\$ 698,776	\$ 1,975,935	\$ 764,267	\$ 17,967,192	\$ 2,405,607
511.4	Restricted Net Position	\$ 87,065,056	\$ 25,546	\$ -	\$ -	\$ 676	\$ 450	\$ 284	\$ 616	\$ 449	\$ 3,665	\$ 101,962
512.4	Unrestricted Net Position	\$ 6,410,451	\$ 1,082,999	\$ -	\$ -	\$ 333,959	\$ 131,818	\$ 83,372	\$ 514,141	\$ 45,780	\$ 964,728	\$ 541,617
513	Total Equity/Net Assets	\$ 167,634,266	\$ 16,712,768	\$ 1,234,440	\$ 157,235	\$ 9,764,347	\$ 3,883,137	\$ 782,432	\$ 2,490,692	\$ 810,496	\$ 18,935,585	\$ 3,049,186
600	Total Liabilities and Equity/Net assets	\$ 175,882,579	\$ 16,867,264	\$ 1,234,440	\$ 157,235	\$ 9,826,238	\$ 3,928,580	\$ 832,740	\$ 2,671,640	\$ 916,448	\$ 19,019,378	\$ 6,947,656

Line Item No.	Description - September FY 2020 Audited FDS	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052
111	Cash-unrestricted	\$ 237,750	\$ 83,048	\$ 18,634	\$ 19,690	\$ 25,382	\$ 93,097	\$ 38,316	\$ 97,440	\$ 10,523	\$ 225,258
113	Cash-other restricted -FSS Escrows	\$ 301		\$ 152,540	\$ -	\$ 4,075	\$ 318,658		\$ 193,862	\$ 5,080	\$ 22,439
114	Cash-tenant security deposits	\$ 31,661	\$ 38,390	\$ -							\$ 5,714
115	Cash - Restricted for payment of current liability										
100	Total Cash	\$ 269,712	\$ 121,438	\$ 171,174	\$ 19,690	\$ 29,457	\$ 411,755	\$ 38,316	\$ 291,302	\$ 15,603	\$ 253,411
121	Accounts receivable - PHA projects										
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Account receivable - miscellaneous	\$ -	\$ -	\$ 1,256	\$ 2,211	\$ 900	\$ -	\$ -	\$ 876	\$ -	\$ -
126	Accounts receivable - tenants	\$ 30,646	\$ 56,953								\$ 4,006
126.1	Allowance for doubtful accounts - tenants	\$ (6,668)	\$ (4,328)								\$ (550)
126.2	Allowance for doubtful accounts - other										
127	Notes, Loans, & Mortgages Receivable - Current										
128	Fraud recovery	\$ 3,545	\$ -								
128.1	Allowance for doubtful accounts - fraud										
129	Accrued interest receivable	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ 27,772	\$ 52,625	\$ 1,256	\$ 2,211	\$ 900	\$ -	\$ -	\$ 876	\$ -	\$ 3,456
131	Investments - unrestricted	\$ 24,990	\$ -								\$ -
132	Investments - restricted			\$ 74	\$ 504,930	\$ 5,947				\$ 500,893	
135	Investments - Restricted- pymt of curr liability										
142	Prepaid expenses and other assets	\$ 94,723	\$ 183,621								\$ 16,280
144	Inter program - due from										\$ -
145	Assets held for sale										
150	Total Current Assets	\$ 417,197	\$ 357,684	\$ 172,504	\$ 526,831	\$ 36,303	\$ 411,755	\$ 38,316	\$ 292,178	\$ 516,496	\$ 273,147
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	\$ (16,820,592)	\$ (12,222,222)	\$ -	\$ -	\$ -	\$ -		\$ -		\$ (2,151,338)
167	Construction in progress	\$ 27,043	\$ 23,178								\$ 760
160	Total capital assets, net of accumulated deprec	\$ 6,794,317	\$ 2,146,370	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 2,010,307
171	Notes, Loans, & mortgages rec – N/C Partners	\$ -	\$ -	\$ 1,490,811	\$ 2,432,701	\$ 3,566,095	\$ 1,968,581	\$ 233,322	\$ 1,604,400	\$ 4,205,697	\$ -
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	\$ 6,794,317	\$ 2,146,370	\$ 2,309,251	\$ 2,730,550	\$ 3,763,871	\$ 2,706,772	\$ 659,201	\$ 2,199,594	\$ 5,184,215	\$ 2,010,307
190	Total Assets	\$ 7,211,514	\$ 2,504,055	\$ 2,481,755	\$ 3,257,381	\$ 3,800,174	\$ 3,118,527	\$ 697,517	\$ 2,491,772	\$ 5,700,711	\$ 2,283,454

Line Item No.	Description - September FY 2020 Audited FDS	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052
311	Bank overdraft										
312	Accounts payable <= 90 days	\$ 9,235	\$ 41,944	\$ -	\$ -	\$ -	\$ 351	\$ 198	\$ -	\$ 3,627	\$ 1,036
313	Accounts payable > 90 days past due										
321	Accrued wage/payroll taxes payable	\$ 1,755	\$ 1,974								\$ 1,559
322	Accrued compensated absences - current portion	\$ 3,856	\$ 7,810	\$ 4,367	\$ 2,922	\$ 3,162	\$ 1,224	\$ 849	\$ 1,546	\$ 2,754	\$ 951
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	\$ 28,154	\$ 31,883								\$ 5,279
342	Unearned Revenue	\$ 3,713	\$ 7,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,589
343-010	CFFP										
343-020	Capital Projects/ Mortgage Revenue										
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,620
344	Current portion of long-term debt - operating borrowings										
345	Other current liabilities	\$ 650	\$ 700		\$ -	\$ -					
346	Accrued liabilities - other	\$ 1,223	\$ 1,480								\$ 336
347	Inter program - due to										
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 48,586	\$ 93,475	\$ 4,367	\$ 2,922	\$ 3,162	\$ 1,575	\$ 1,047	\$ 1,546	\$ 6,381	\$ 14,371
351-010	Long-term debt - CFFP										
351-020	Long-term - Capital Projects/ Mortgage Revenue										
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,523
352	Long-term debt, net of current - operating borrowings										
353	Non-current liabilities =FSS/unclaimed property	\$ 301	\$ 9,133	\$ 2,664	\$ -	\$ 4,351	\$ 6,404	\$ -	\$ -	\$ 10,736	\$ 23,291
354	Accrued compensated absences- Non-current	\$ 15,318	\$ 31,598	\$ 17,343	\$ 11,605	\$ 12,552	\$ 4,861	\$ 3,372	\$ 6,139	\$ 10,932	\$ 3,777
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities										
357	Accrued Pension and OPEB Liability										
350	Total Non-Current Liabilities	\$ 15,619	\$ 40,731	\$ 20,007	\$ 11,605	\$ 16,903	\$ 11,265	\$ 3,372	\$ 6,139	\$ 21,668	\$ 115,591
300	Total Liabilities	\$ 64,205	\$ 134,206	\$ 24,374	\$ 14,527	\$ 20,065	\$ 12,840	\$ 4,419	\$ 7,685	\$ 28,049	\$ 129,962
508.4	Net Investment in Capital Assets	\$ 6,794,317	\$ 2,146,370	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 1,919,164
511.4	Restricted Net Position	\$ 3,508	\$ (0)	\$ 1,640,761	\$ 2,937,631	\$ 3,571,766	\$ 2,280,835	\$ 233,322	\$ 1,798,262	\$ 4,700,933	\$ -
512.4	Unrestricted Net Position	\$ 349,485	\$ 223,479	\$ (1,820)	\$ 7,374	\$ 10,567	\$ 86,661	\$ 33,897	\$ 90,631	\$ (6,789)	\$ 234,328
513	Total Equity/Net Assets	\$ 7,147,309	\$ 2,369,849	\$ 2,457,381	\$ 3,242,854	\$ 3,780,109	\$ 3,105,687	\$ 693,098	\$ 2,484,087	\$ 5,672,662	\$ 2,153,492
600	Total Liabilities and Equity/Net assets	\$ 7,211,514	\$ 2,504,055	\$ 2,481,755	\$ 3,257,381	\$ 3,800,174	\$ 3,118,527	\$ 697,517	\$ 2,491,772	\$ 5,700,711	\$ 2,283,454

Line Item No.	Description - September FY 2020 Audited FDS	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064
111	Cash-unrestricted	\$ 95,824	\$ 34,429	\$ 16,933	\$ 50,190	\$ 47,458	\$ 35,353	\$ 82,992	\$ 184,817	\$ 122,432	\$ 13,904	\$ 29,847
113	Cash-other restricted -FSS Escrows	\$ 555,095	\$ 153,925	\$ 397,033	\$ 114,224	\$ 134,626	\$ 279,603	\$ 153,258	\$ 398,409	\$ 363,610	\$ 6,791	\$ 251,262
114	Cash-tenant security deposits						\$ -					
115	Cash - Restricted for payment of current liability											
100	Total Cash	\$ 650,919	\$ 188,354	\$ 413,966	\$ 164,414	\$ 182,084	\$ 314,956	\$ 236,250	\$ 583,226	\$ 486,042	\$ 20,695	\$ 281,109
121	Accounts receivable - PHA projects											
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Account receivable - miscellaneous	\$ -	\$ -	\$ 998	\$ -	\$ -	\$ -	\$ -	\$ 83,011	\$ -	\$ 712	\$ 672
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	\$ 114		\$ -	\$ -	\$ 60	\$ -	\$ 40	\$ 667	\$ -	\$ -	\$ 2,267
120	Total receivables, net of allow for doubtful accounts	\$ 114	\$ -	\$ 998	\$ -	\$ 60	\$ -	\$ 40	\$ 83,678	\$ -	\$ 712	\$ 2,939
131	Investments - unrestricted			\$ -	\$ -							
132	Investments - restricted	\$ 250,065		\$ 499,770	\$ 99,983	\$ 150,054	\$ 199,966	\$ 100,036	\$ 250,385	\$ -	\$ -	\$ 250,572
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	\$ 901,098	\$ 188,354	\$ 914,735	\$ 264,397	\$ 332,198	\$ 514,922	\$ 336,326	\$ 917,289	\$ 486,042	\$ 21,407	\$ 534,621
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	Notes, Loans, & mortgages rec – N/C Partners	\$ 2,550,128	\$ 1,049,459	\$ 4,626,742	\$ 1,730,582	\$ 3,199,654	\$ 3,887,569	\$ 4,092,175	\$ 2,793,279	\$ 6,488,940	\$ 8,294,256	\$ 6,622,497
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	\$ 2,550,128	\$ 1,123,093	\$ 4,755,325	\$ 1,730,582	\$ 3,199,654	\$ 4,753,246	\$ 4,092,175	\$ 2,793,279	\$ 6,678,940	\$ 8,294,256	\$ 6,622,497
190	Total Assets	\$ 3,451,226	\$ 1,311,447	\$ 5,670,060	\$ 1,994,979	\$ 3,531,852	\$ 5,268,168	\$ 4,428,501	\$ 3,710,568	\$ 7,164,982	\$ 8,315,663	\$ 7,157,118

Line Item No.	Description - September FY 2020 Audited FDS	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064
311	Bank overdraft											
312	Accounts payable <= 90 days	\$ 4,323	\$ 1,193	\$ -	\$ 2,154	\$ 2,766	\$ 2,872	\$ 2,539		\$ 4,349	\$ -	\$ -
313	Accounts payable > 90 days past due											
321	Accrued wage/payroll taxes payable											
322	Accrued compensated absences - current portion	\$ 1,375	\$ 408	\$ 1,412	\$ 1,412	\$ 1,836	\$ 2,376	\$ 945	\$ 2,049	\$ 473	\$ 808	\$ 709
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
343-010	CFFP											
343-020	Capital Projects/ Mortgage 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	\$ 5,698	\$ 1,601	\$ 1,412	\$ 3,566	\$ 4,602	\$ 5,248	\$ 3,484	\$ 2,049	\$ 4,822	\$ 808	\$ 709
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				\$ 11,490	\$ -	\$ -	\$ 2,268			\$ 847	\$ 3,552
354	Accrued compensated absences- Non-current	\$ 5,465	\$ 1,620	\$ 5,603	\$ 5,603	\$ 7,286	\$ 9,391	\$ 753	\$ 8,114	\$ 452	\$ 945	\$ 829
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities											
357	Accrued Pension and OPEB Liability											
350	Total Non-Current Liabilities	\$ 5,465	\$ 1,620	\$ 5,603	\$ 17,093	\$ 7,286	\$ 9,391	\$ 3,021	\$ 8,114	\$ 452	\$ 1,792	\$ 4,381
300	Total Liabilities	\$ 11,163	\$ 3,221	\$ 7,015	\$ 20,659	\$ 11,888	\$ 14,639	\$ 6,505	\$ 10,163	\$ 5,274	\$ 2,600	\$ 5,090
508.4	Net Investment in Capital Assets	\$ -	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -
511.4	Restricted Net Position	\$ 3,355,288	\$ 1,203,384	\$ 5,523,545	\$ 1,933,299	\$ 3,484,335	\$ 4,367,138	\$ 4,343,201	\$ 3,442,073	\$ 6,852,550	\$ 8,300,200	\$ 7,120,779
512.4	Unrestricted Net Position	\$ 84,775	\$ 31,208	\$ 10,917	\$ 41,021	\$ 35,628	\$ 20,714	\$ 78,795	\$ 258,332	\$ 117,159	\$ 12,863	\$ 31,249
513	Total Equity/Net Assets	\$ 3,440,063	\$ 1,308,226	\$ 5,663,045	\$ 1,974,320	\$ 3,519,963	\$ 5,253,529	\$ 4,421,996	\$ 3,700,405	\$ 7,159,709	\$ 8,313,063	\$ 7,152,028
600	Total Liabilities and Equity/Net assets	\$ 3,451,226	\$ 1,311,447	\$ 5,670,060	\$ 1,994,979	\$ 3,531,852	\$ 5,268,168	\$ 4,428,501	\$ 3,710,568	\$ 7,164,982	\$ 8,315,663	\$ 7,157,118

Line Item No.	Description - September FY 2020 Audited FDS	MO001000065	MO001000066	Other Proj- 600	Other Proj- 680	Other Proj -CFP
111	Cash-unrestricted	\$ 40,875	\$ 198,945	\$ 833,354		\$ 17,547
113	Cash-other restricted -FSS Escrows	\$ 224,257	\$ 434,348	\$ 86,181	\$ 66,861	\$ -
114	Cash-tenant security deposits					
115	Cash - Restricted for payment of current liability				\$ -	\$ -
100	Total Cash	\$ 265,132	\$ 633,293	\$ 919,534	\$ 66,861	\$ 17,547
121	Accounts receivable - PHA projects					
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ 336,419
125	Account receivable - miscellaneous	\$ 452	\$ 358	\$ -	\$ -	\$ -
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	\$ 2,318		\$ -		
120	Total receivables, net of allow for doubtful accounts	\$ 2,770	\$ 358	\$ -	\$ -	\$ 336,419
131	Investments - unrestricted			\$ -		
132	Investments - restricted	\$ 251,012	\$ -			
135	Investments - Restricted- pymt of curr liability					
142	Prepaid expenses and other assets			\$ 1,717		
144	Inter program - due from			\$ -		
145	Assets held for sale					
150	Total Current Assets	\$ 518,914	\$ 633,651	\$ 921,251	\$ 66,861	\$ 353,966
161	Land		\$ 863,748	\$ 374,550		
162	Buildings			\$ 5,640,740		
163	Furniture, equipment and machinery - dwellings					
164	Furniture, equipment and machinery - admin			\$ 358,280		
165	Leasehold improvements			\$ 747,793		
166	Accumulated depreciation			\$ (1,355,279)		
167	Construction in progress			\$ 1,489		
160	Total capital assets, net of accumulated deprec	\$ -	\$ 863,748	\$ 5,767,573	\$ -	\$ -
171	Notes, Loans, & mortgages rec – N/C Partners	\$ 5,553,956	\$ 2,521,098	\$ 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	\$ 5,553,956	\$ 3,384,846	\$ 11,375,747	\$ 5,120,345	\$ -
190	Total Assets	\$ 6,072,870	\$ 4,018,497	\$ 12,296,998	\$ 5,187,206	\$ 353,966

Line Item No.	Description - September FY 2020 Audited FDS	MO001000065	MO001000066	Other Proj- 600	Other Proj- 680	Other Proj -CFP
311	Bank overdraft					
312	Accounts payable <= 90 days	\$ -	\$ -	\$ 13,809		\$ 290,981
313	Accounts payable > 90 days past due		\$ -			
321	Accrued wage/payroll taxes payable			\$ 48,895		\$ 39,510
322	Accrued compensated absences - current portion	\$ 446	\$ 311			
324	Accrued contingency liability					
325	Accrued interest payable				\$ 57,715	
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects					
333	Accounts payable - other government					
341	Tenant security deposits					
342	Unearned Revenue					
343-010	CFFP					
343-020	Capital Projects/ Mortgage Revenue					
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ 8,010	\$ 295,000	\$ -
344	Current portion of long-term debt - operating borrowings					
345	Other current liabilities	\$ -				\$ 20,793
346	Accrued liabilities - other					\$ -
347	Inter program - due to		\$ -			\$ -
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 446	\$ 311	\$ 70,714	\$ 352,715	\$ 351,284
351-010	Long-term debt - CFFP					
351-020	Long-term - Capital Projects/ Mortgage Revenue					
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ 242,400	\$ 2,085,000	\$ -
352	Long-term debt, net of current - operating borrowings					
353	Non-current liabilities =FSS/unclaimed property	\$ 19,759	\$ 4,838	\$ -		
354	Accrued compensated absences- Non-current	\$ 556	\$ 441			
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities					
357	Accrued Pension and OPEB Liability					
350	Total Non-Current Liabilities	\$ 20,315	\$ 5,279	\$ 242,400	\$ 2,085,000	\$ -
300	Total Liabilities	\$ 20,761	\$ 5,590	\$ 313,114	\$ 2,437,715	\$ 351,284
508.4	Net Investment in Capital Assets	\$ -	\$ 863,748	\$ 5,517,163	\$ (2,380,000)	\$ -
511.4	Restricted Net Position	\$ 6,009,466	\$ 2,950,608	\$ 5,691,320	\$ 5,187,206	\$ -
512.4	Unrestricted Net Position	\$ 42,644	\$ 198,551	\$ 775,400	\$ (57,715)	\$ 2,683
513	Total Equity/Net Assets	\$ 6,052,110	\$ 4,012,907	\$ 11,983,882	\$ 2,749,491	\$ 2,683
600	Total Liabilities and Equity/Net assets	\$ 6,072,870	\$ 4,018,497	\$ 12,296,996	\$ 5,187,206	\$ 353,967

Line Item No.	Description - September FY 2020 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
70300	Net tenant rental revenue	\$ 2,809,878	\$ 112,713	\$112,713		\$ -			\$ -
70400	Tenant revenue - other	\$ 62,360	\$ 17,808	\$17,808		\$ -			\$ -
70500	Total Tenant Revenue	\$ 2,872,238	\$ 130,521	\$ 130,521	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 14,117,817	\$2,232,031	\$1,776,530	\$455,501	\$0	\$0	\$0	\$0
70610	Capital grants	\$ 3,791,091	\$ 17,209		\$17,209	\$ -		\$0	\$ -
70700	Total Fee Revenue	\$ -	\$ -			\$ -			\$ -
71100	Investment income - unrestricted	\$ 143,453	\$435	\$435		\$0			\$0
71200	Mortgage interest income	\$ -	\$ -			\$ -			\$ -
71300	Proceeds from disposition of assets held for sale	\$ -	\$ -			\$ -			\$ -
71310	Cost of sale of assets	\$ -	\$ -			\$ -			\$ -
71400	Fraud recovery	\$ 4,320	\$ 2,704	\$2,704		\$ -			\$ -
71500	Other revenue	\$ 650,827	\$ 209,652	\$209,652		\$ -			\$ -
71600	Gain or loss on sale of capital assets	\$ -	\$ -			\$ -			\$ -
72000	Investment income - restricted	\$ 47,293	\$ -	\$0		\$ -			\$ -
70000	Total Revenue	\$ 21,627,039	\$2,592,552	\$2,119,842	\$472,710	\$0	\$0	\$0	\$0
91100	Administrative salaries	\$ 1,473,963	\$ 228,259	\$228,259		\$ -			\$ -
91200	Auditing fees	\$ 93,307	\$ 8,619	\$8,619		\$ -			\$ -
91400	Advertising and Marketing	\$ 5,977	\$ 916	\$916		\$ -			\$ -
91500	Employee benefit contributions - administrative	\$ 451,442	\$ 94,503	\$94,503		\$ -			\$ -
91600	Office Expenses	\$ 477,583	\$ 62,170	\$62,170		\$ -			\$ -
91700	Legal Expense	\$ 137,842	\$ 24,307	\$24,307	\$0	\$ -			\$ -
91800	Travel	\$ 1,225	\$ 314	\$314		\$ -			\$ -
91810	Allocated Overhead	\$ 1,278,319	\$ 185,302	\$185,302		\$ -			\$ -
91900	Other	\$ 619,322	\$ 100,651	\$95,551	\$5,100	\$ -			\$ -
91000	Total Operating-Administrative	\$ 4,538,980	\$705,041	\$699,941	\$5,100	\$0	\$0	\$0	\$0
92100	Tenant services - salaries	\$ 189,452	\$ 71,986	\$71,986		\$ -			\$ -
92200	Relocation Costs	\$ 2,132	\$ -			\$ -			\$ -
92300	Employee benefit contributions - tenant services	\$ 68,381	\$ 25,640	\$25,640		\$ -			\$ -
92400	Tenant services - other	\$ 44,508	\$ 4,028	\$4,028		\$ -			\$ -
92500	Total Tenant Services	\$ 304,474	\$101,654	\$101,654	\$0	\$0	\$0	\$0	\$0
93100	Water	\$ 300,824	\$ 72,056	\$72,056		\$ -			\$ -
93200	Electricity	\$ 816,677	\$ 46,147	\$46,147		\$ -			\$ -
93300	Gas	\$ 193,518	\$ 28,981	\$28,981		\$ -			\$ -
93600	Sewer	\$ 944,154	\$ 256,870	\$256,870		\$ -			\$ -
93800	Other utilities expense	\$ 1,593,203	\$ -			\$ -			\$ -
93000	Total Utilities	\$ 3,848,376	\$404,054	\$404,054	\$0	\$0	\$0	\$0	\$0
94100	Ordinary maintenance and operations - labor	\$ 1,357,546	\$ 268,727	\$268,727		\$ -			\$ -
94200	Ordinary maint and operations - materials	\$ 669,225	\$ 157,949	\$157,949	\$0	\$ -			\$ -

Line Item No.	Description - September FY 2020 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	\$ 205,626	\$ 60,588	\$60,588		\$ -			\$ -
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ 125,214	\$ 39,580	\$39,580		\$ -			\$ -
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ 21,967	\$ 674	\$674		\$ -			\$ -
94300-040	Ordinary Maint & Contracts - Elevator	\$ 118,550	\$ -	\$0		\$ -			\$ -
94300-050	Ordinary Maint & Contracts - Landscape &	\$ 343,135	\$ 84,702	\$84,702		\$ -			\$ -
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ 377,286	\$ 63,819	\$63,819		\$ -			\$ -
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ 44,452	\$ 3,039	\$3,039		\$ -			\$ -
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ 128,454	\$ 39,355	\$39,355		\$ -			\$ -
94300-090	Ordinary Maint & Contracts - Extermination	\$ 148,956	\$ 36,464	\$36,464		\$ -			\$ -
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ 7,949	\$ -	\$0		\$ -			\$ -
94300-110	Ordinary Maint & Contracts - Routine	\$ -	\$ -			\$ -			\$ -
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ 379,455	\$ 66,203	\$66,203		\$ -			\$ -
94300	Ordinary Maintenance and Operations	\$ 1,901,043	\$ 394,424	\$394,424	\$0	\$ -	\$0	\$0	\$ -
94500	Employee benefit contribution - ordinary	\$ 618,263	\$ 63,571	\$63,571		\$ -			\$ -
94000	Total Maintenance	\$ 4,546,076	\$884,670	\$884,670	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor	\$ -	\$ -			\$ -			\$ -
95200	Protective services - other contract costs	\$ 1,361,385	\$ 330,203	\$330,203	\$0	\$ -			\$ -
95300	Protective services - other	\$ 33,518	\$ -	\$0		\$ -			\$ -
95500	Employee benefit contributions - protective	\$ -	\$ -			\$ -			\$ -
95000	Total Protective Services	\$ 1,394,903	\$ 330,203	\$ 330,203	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 316,464	\$ 60,081	\$60,081		\$ -			\$ -
96120	Liability Insurance	\$ 164,741	\$ 26,397	\$26,397		\$ -			\$ -
96130	Workmen's Compensation	\$ 93,161	\$ 20,644	\$20,644		\$ -			\$ -
96140	All other Insurance	\$ 25,538	\$ 549	\$549		\$ -			\$ -
96100	Total Insurance Premiums	\$ 599,904	\$ 107,671	\$ 107,671	\$ -	\$ -	\$ -	\$ -	\$ -
96200	Other general expenses/Amortization	\$ 5,387,386	\$ 5,063	\$5,063		\$ -			\$ -
96210	Compensated absences	\$ 41,777	\$ 6,544	\$6,544		\$ -			\$ -
96400	Bad debt - tenant rents	\$ 101,727	\$ 23,723	\$23,723		\$ -			\$ -
96500	Bad debt - mortgages	\$ -	\$ -			\$ -			\$ -
96600	Bad debt - other	\$ -	\$ -			\$ -			\$ -
96800	Severance expense	\$ -	\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ 5,530,890	\$ 35,330	\$ 35,330	\$ -	\$ -	\$ -	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ 306,809	\$ -			\$ -			\$ -
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ -			\$ -			\$ -
96730	Amortization of Bond Issue Costs	\$ -	\$ -			\$ -			\$ -
96700	Total Interest Expense and Amortization Cost	\$ 306,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 21,070,412	\$ 2,568,622	\$ 2,563,522	\$ 5,100	\$ -	\$ -	\$ -	\$ -
soft									
97000	Excess Revenue Over Operating Expenses	\$ 556,627	\$ 23,929	\$ (443,680)	\$ 467,610	\$ -	\$ -	\$ -	\$ -
97100	Extraordinary maintenance	\$ 143,509	\$ -	\$0		\$ -			\$ -
97200	Casualty losses- Non-capitalized	\$ 1,190	\$ -	\$0		\$ -			\$ -

Line Item No.	Description - September FY 2020 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
97400	Depreciation expense	\$ 7,596,391	\$ 1,674,994	\$1,674,994		\$ -			\$ -
97500	Fraud losses	\$ -	\$ -			\$ -			\$ -
97800	Dwelling units rent expense	\$ -	\$ -			\$ -			\$ -
90000	Total Expenses	\$ 28,811,503	\$4,243,617	\$4,238,517	\$5,100	\$0	\$0	\$0	\$0
10010	Operating transfer in - subsidy	\$ 2,489,998	\$ 450,401	\$450,401		\$ -			\$ -
10020	Operating transfer out - subsidy	\$ (2,489,998)	\$ (450,401)		-\$450,401	\$ -			\$ -
10040	Operating transfers from / to component unit	\$ -	\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In	\$ 150,000	\$ -			\$ -			\$ -
10092	Inter Project Excess Cash Transfer Out	\$ (150,000)	\$ -	\$0		\$ -			\$ -
10093	Transfers between Programs and Proj (In)	\$ -	\$ -			\$ -			\$ -
10094	Transfers between Programs and Proj (Out)	\$ -	\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ 0	\$ 0	\$ 450,401	\$ (450,401)	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ (7,184,464)	-\$1,651,065	-\$1,668,274	\$17,209	\$0	\$0	\$0	\$0
11020	Required Annual Debt Principal Payments	\$ 720,250							
11030	Beginning equity	\$ 174,818,742	\$ 18,363,832	\$18,363,832		\$ 1,234,440	\$1,234,440		\$ 157,235
11040-010	Prior period adj - PMC equity	\$ -	\$ -	\$0		\$ -			\$ -
11040-020	Prior period adj -corection/adjustment	\$ -	\$ -			\$ -			\$ -
11040-070	Equity Transfers -CFP trf in (4910)	\$ 3,791,092	\$ 17,209	\$17,209		\$ -			\$ -
11040-080	Equity Transfers -CFP trf out (4911)	\$ (3,791,092)	\$ (17,209)		-\$17,209	\$ -			\$ -
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	\$0	\$17,209	-\$17,209	\$0	\$0	\$0	\$ -
11190	Unit Months Available	32,459	3992	3992		0	0		0
11210	Unit Months Leased	31,117	3795	3795		0	0		0
11610	Land Purchases	\$ -	\$ -			\$ -			\$ -
11620	Building Purchases	\$ -	\$ -			\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -			\$ -			\$ -
11640	Furniture & Equipment-Administrative Purchases	\$ -	\$ -			\$ -			\$ -
11650	Leasehold Improvements Purchases & CIP	\$ 3,070,842	\$ 17,209		\$17,209	\$ -			\$ -
11660	Infrastructure Purchases	\$ -	\$ -			\$ -			\$ -
13510	CFFP Debt Service Payments	\$ 1,027,059	\$ -			\$ -			\$ -
13901	Replacement Housing Factor Funds	\$ -	\$ -			\$ -			\$ -

Line Item No.	Description - September FY 2020 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		\$ 309,543	\$309,543		\$ 250,727	\$250,727	
70400	Tenant revenue - other	\$0		\$ 2,240	\$2,240		\$ 6,561	\$6,561	
70500	Total Tenant Revenue	\$ -	\$ -	\$ 311,783	\$ 311,783	\$ -	\$ 257,288	\$ 257,288	\$ -
70600	HUD PHA operating grants	\$0	\$0	\$394,274	\$332,279	\$61,995	\$454,298	\$346,230	\$108,068
70610	Capital grants		\$0	\$ -		\$0	\$ -		\$0
70700	Total Fee Revenue			\$ -			\$ -		
71100	Investment income - unrestricted			\$1,339	\$1,339		\$329	\$329	
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			\$ 5,818	\$5,818		\$ 5,171	\$5,171	
71600	Gain or loss on sale of capital assets			\$ -			\$ -		
72000	Investment income - restricted			\$ -	\$0		\$ -		
70000	Total Revenue	\$0	\$0	\$713,214	\$651,219	\$61,995	\$717,087	\$609,019	\$ 108,068
91100	Administrative salaries			\$ 46,544	\$46,544		\$ 77,447	\$77,447	
91200	Auditing fees			\$ 6,801	\$6,801		\$ 6,765	\$6,765	
91400	Advertising and Marketing			\$ -	\$0		\$ -	\$0	
91500	Employee benefit contributions - administrative			\$ 6,963	\$6,963		\$ 13,982	\$13,982	
91600	Office Expenses			\$ 59,281	\$59,281		\$ 49,066	\$49,066	
91700	Legal Expense			\$ 8,848	\$8,848		\$ 2,261	\$2,261	
91800	Travel			\$ -	\$0		\$ -	\$0	
91810	Allocated Overhead			\$ 27,762	\$27,762		\$ 24,678	\$24,678	
91900	Other			\$ 53,274	\$49,599	\$3,675	\$ 48,643	\$44,968	\$3,675
91000	Total Operating-Administrative	\$0	\$0	\$209,474	\$205,799	\$3,675	\$222,841	\$ 219,166	\$ 3,675
92100	Tenant services - salaries			\$ 6,715	\$6,715		\$ 5,969	\$5,969	
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services			\$ 2,443	\$2,443		\$ 2,172	\$2,172	
92400	Tenant services - other			\$ 8,794	\$8,794		\$ 6,616	\$6,616	
92500	Total Tenant Services	\$0	\$0	\$17,952	\$17,952	\$0	\$14,757	\$14,757	\$ -
93100	Water			\$ 7,403	\$7,403		\$ 12,916	\$12,916	
93200	Electricity			\$ 109,410	\$109,410		\$ 83,766	\$83,766	
93300	Gas			\$ 27,152	\$27,152		\$ 30,712	\$30,712	
93600	Sewer			\$ 20,204	\$20,204		\$ 41,316	\$41,316	
93800	Other utilities expense			\$ -			\$ -		
93000	Total Utilities	\$0	\$0	\$164,169	\$164,169	\$0	\$168,709	\$168,709	\$ -
94100	Ordinary maintenance and operations - labor			\$ 115,703	\$115,703		\$ 121,163	\$121,163	
94200	Ordinary maint and operations - materials			\$ 29,267	\$29,267		\$ 58,235	\$58,235	

Line Item No.	Description - September FY 2020 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			\$ 14,874	\$14,874		\$ 11,957	\$11,957	
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$ 32,655	\$32,655		\$ 7,321	\$7,321	
94300-030	Ordinary Maint & Contracts - Snow Removal			\$ 2,290	\$2,290		\$ 4,248	\$4,248	
94300-040	Ordinary Maint & Contracts - Elevator			\$ 17,197	\$17,197		\$ 10,665	\$10,665	
94300-050	Ordinary Maint & Contracts - Landscape &			\$ 4,832	\$4,832		\$ 5,494	\$5,494	
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$ 8,476	\$8,476		\$ 17,971	\$17,971	
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$ 13,807	\$13,807		\$ -	\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$ 270	\$270		\$ 2,436	\$2,436	
94300-090	Ordinary Maint & Contracts - Extermination			\$ 8,486	\$8,486		\$ 10,620	\$10,620	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$ -	\$0		\$ -	\$0	
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts			\$ 22,810	\$22,810		\$ 24,045	\$24,045	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$ 125,698	\$125,698	\$ -	\$ 94,756	\$94,756	\$ -
94500	Employee benefit contribution - ordinary			\$ 84,604	\$84,604		\$ 80,375	\$80,375	
94000	Total Maintenance	\$0	\$0	\$355,272	\$355,272	\$0	\$354,530	\$354,530	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs			\$ 62,966	\$62,966		\$ 58,905	\$58,905	
95300	Protective services - other			\$ 102	\$102		\$ -	\$0	
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ -	\$ -	\$ 63,068	\$ 63,068	\$ -	\$ 58,905	\$ 58,905	\$ -
96110	Property Insurance			\$ 32,905	\$32,905		\$ 12,624	\$12,624	
96120	Liability Insurance			\$ 6,512	\$6,512		\$ 5,665	\$5,665	
96130	Workmen's Compensation			\$ 8,435	\$8,435		\$ 8,362	\$8,362	
96140	All other Insurance			\$ 1,869	\$1,869		\$ 829	\$829	
96100	Total Insurance Premiums	\$ -	\$ -	\$ 49,722	\$ 49,722	\$ -	\$ 27,480	\$ 27,480	\$ -
96200	Other general expenses/Amortization			\$ 31	\$31		\$ -		
96210	Compensated absences			\$ 980	\$980		\$ 871	\$871	
96400	Bad debt - tenant rents			\$ 3,113	\$3,113		\$ -	\$0	
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ -	\$ -	\$ 4,125	\$ 4,125	\$ -	\$ 871	\$ 871	\$ -
96710	Interest of Mortgage (or Bonds) Payable			\$ -			\$ -		
96720	Interest on Notes Payable (Short and Long Term)			\$ -	\$0		\$ -		
96730	Amortization of Bond Issue Costs			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ -	\$ -	\$ 863,782	\$ 860,107	\$ 3,675	\$ 848,094	\$ 844,419	\$ 3,675
soft 97000	Excess Revenue Over Operating Expenses	\$ -	\$ -	\$ (150,568)	\$ (208,889)	\$ 58,320	\$ (131,007)	\$ (235,400)	\$ 104,393
97100	Extraordinary maintenance			\$ 10,674	\$10,674		\$ 4,393	\$4,393	
97200	Casualty losses- Non-capitalized			\$ 1,190	\$1,190		\$ -		

Line Item No.	Description - September FY 2020 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
97400	Depreciation expense			\$ 466,374	\$466,374		\$ 319,196	\$319,196	
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$0	\$0	\$1,342,021	\$1,338,346	\$3,675	\$1,171,682	\$1,168,007	\$ 3,675
10010	Operating transfer in - subsidy			\$ 58,320	\$58,320		\$ 104,393	\$104,393	
10020	Operating transfer out - subsidy			\$ (58,320)		-\$58,320	\$ (104,393)		-\$104,393
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ -	\$0		\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ -		
10093	Transfers between Programs and Proj (In)			\$ -	\$0		\$ -	\$0	
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ -	\$ -	\$ (0)	\$ 58,320	\$ (58,320)	\$ -	\$ 104,393	\$ (104,393)
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$0	-\$628,807	-\$628,807	\$0	-\$454,595	-\$454,595	\$ 0
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$157,235		\$ 10,393,154	\$10,393,154		\$ 4,337,733	\$4,337,733	
11040-010	Prior period adj - PMC equity			\$ -	\$0		\$ -	\$0	
11040-020	Prior period adj -corection/adjustment			\$ -			\$ -		
11040-070	Equity Transfers -CFP trf in (4910)			\$ -	\$0		\$ -	\$0	
11040-080	Equity Transfers -CFP trf out (4911)			\$ -		\$0	\$ -		\$0
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	0		1512	1512		1296	1296	
11210	Unit Months Leased	0		1476	1476		1275	1275	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP			\$ -		\$0	\$ -		\$0
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September FY 2020 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	\$ 296,965	\$296,965		\$ 801,590	\$801,590		\$ 284,290	\$284,290
70400	Tenant revenue - other	\$ 6,265	\$6,265		\$ 8,077	\$8,077		\$ 6,919	\$6,919
70500	Total Tenant Revenue	\$ 303,230	\$ 303,230	\$ -	\$ 809,667	\$ 809,667	\$ -	\$ 291,209	\$ 291,209
70600	HUD PHA operating grants	\$303,619	\$239,944	\$63,675	\$983,234	\$754,780	\$228,454	\$379,856	\$315,150
70610	Capital grants	\$ -		\$0	\$ 21,679		\$21,679	\$ -	
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
71100	Investment income - unrestricted	\$262	\$262		\$3,548	\$3,548		\$1,338	\$1,338
71200	Mortgage interest income	\$ -			\$ -			\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -			\$ -			\$ -	
71310	Cost of sale of assets	\$ -			\$ -			\$ -	
71400	Fraud recovery	\$ 1,616	\$1,616		\$ -			\$ -	
71500	Other revenue	\$ 4,802	\$4,802		\$ 26,821	\$26,821		\$ 5,729	\$5,729
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ -			\$ -			\$ -	
70000	Total Revenue	\$613,529	\$549,854	\$ 63,675	\$1,844,948	\$1,594,816	\$ 250,133	\$678,132	\$613,426
91100	Administrative salaries	\$ 76,255	\$76,255		\$ 147,984	\$147,984		\$ 81,714	\$81,714
91200	Auditing fees	\$ 6,745	\$6,745		\$ 7,231	\$7,231		\$ 6,796	\$6,796
91400	Advertising and Marketing	\$ -	\$0		\$ -	\$0		\$ -	\$0
91500	Employee benefit contributions - administrative	\$ 12,372	\$12,372		\$ 23,756	\$23,756		\$ 13,376	\$13,376
91600	Office Expenses	\$ 59,756	\$59,756		\$ 88,686	\$88,686		\$ 41,586	\$41,586
91700	Legal Expense	\$ 2,798	\$2,798		\$ 12,672	\$12,672		\$ 7,391	\$7,391
91800	Travel	\$ -	\$0		\$ -	\$0		\$ 34	\$34
91810	Allocated Overhead	\$ 22,915	\$22,915		\$ 64,999	\$64,999		\$ 27,322	\$27,322
91900	Other	\$ 42,440	\$38,765	\$3,675	\$ 112,539	\$111,989	\$550	\$ 48,555	\$47,799
91000	Total Operating-Administrative	\$223,280	\$219,605	\$ 3,675	\$457,866	\$457,316	\$ 550	\$226,773	\$226,017
92100	Tenant services - salaries	\$ 5,543	\$5,543		\$ 15,723	\$15,723		\$ 6,609	\$6,609
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ 2,017	\$2,017		\$ 5,721	\$5,721		\$ 2,405	\$2,405
92400	Tenant services - other	\$ 5,620	\$5,620		\$ 12,703	\$12,703		\$ 1,453	\$1,453
92500	Total Tenant Services	\$13,179	\$13,179	\$ -	\$34,147	\$34,147	\$ -	\$10,467	\$10,467
93100	Water	\$ 11,124	\$11,124		\$ 34,800	\$34,800		\$ 17,842	\$17,842
93200	Electricity	\$ 77,840	\$77,840		\$ 261,355	\$261,355		\$ 128,639	\$128,639
93300	Gas	\$ 22,433	\$22,433		\$ 37,814	\$37,814		\$ -	\$0
93600	Sewer	\$ 31,624	\$31,624		\$ 126,687	\$126,687		\$ 44,460	\$44,460
93800	Other utilities expense	\$ -			\$ -			\$ -	
93000	Total Utilities	\$143,021	\$143,021	\$ -	\$460,655	\$460,655	\$ -	\$190,941	\$190,941
94100	Ordinary maintenance and operations - labor	\$ 101,430	\$101,430		\$ 231,003	\$231,003		\$ 120,644	\$120,644
94200	Ordinary maint and operations - materials	\$ 31,961	\$31,961		\$ 79,249	\$79,249		\$ 31,309	\$31,309

Line Item No.	Description - September FY 2020 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	\$ 5,199	\$5,199		\$ 13,838	\$13,838		\$ 10,600	\$10,600
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$ 19,549	\$19,549		\$ 19,129	\$19,129		\$ 4,103	\$4,103
94300-030	Ordinary Maint & Contracts - Snow Removal	\$ 1,975	\$1,975		\$ 2,050	\$2,050		\$ 6,159	\$6,159
94300-040	Ordinary Maint & Contracts - Elevator	\$ 19,178	\$19,178		\$ 56,000	\$56,000		\$ 9,302	\$9,302
94300-050	Ordinary Maint & Contracts - Landscape &	\$ 10,663	\$10,663		\$ 9,418	\$9,418		\$ 34,446	\$34,446
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$ 16,821	\$16,821		\$ 46,192	\$46,192		\$ 54,802	\$54,802
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$ 1,867	\$1,867		\$ 1,459	\$1,459		\$ 4,645	\$4,645
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$ 5,388	\$5,388		\$ 5,960	\$5,960		\$ 12,271	\$12,271
94300-090	Ordinary Maint & Contracts - Extermination	\$ 14,623	\$14,623		\$ 27,610	\$27,610		\$ 2,828	\$2,828
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$ 4,632	\$4,632		\$ 3,316	\$3,316		\$ -	\$0
94300-110	Ordinary Maint & Contracts - Routine	\$ -			\$ -			\$ -	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$ 20,353	\$20,353		\$ 57,519	\$57,519		\$ 39,406	\$39,406
94300	Ordinary Maintenance and Operations	\$ 120,249	\$120,249	\$ -	\$ 242,492	\$242,492	\$ -	\$ 178,563	\$178,563
94500	Employee benefit contribution - ordinary	\$ 72,222	\$72,222		\$ 173,063	\$173,063		\$ 83,157	\$83,157
94000	Total Maintenance	\$ 325,862	\$325,862	\$ -	\$ 725,807	\$725,807	\$ -	\$ 413,673	\$413,673
95100	Protective services - labor	\$ -			\$ -			\$ -	
95200	Protective services - other contract costs	\$ 60,904	\$60,904		\$ 76,893	\$76,893		\$ 52,226	\$52,226
95300	Protective services - other	\$ 128	\$128		\$ 205	\$205		\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ 61,032	\$ 61,032	\$ -	\$ 77,098	\$ 77,098	\$ -	\$ 52,226	\$ 52,226
96110	Property Insurance	\$ 25,477	\$25,477		\$ 57,358	\$57,358		\$ 16,304	\$16,304
96120	Liability Insurance	\$ 5,117	\$5,117		\$ 15,069	\$15,069		\$ 6,254	\$6,254
96130	Workmen's Compensation	\$ 7,330	\$7,330		\$ 17,132	\$17,132		\$ 8,551	\$8,551
96140	All other Insurance	\$ 1,663	\$1,663		\$ 9,481	\$9,481		\$ 4,177	\$4,177
96100	Total Insurance Premiums	\$ 39,587	\$ 39,587	\$ -	\$ 99,040	\$ 99,040	\$ -	\$ 35,287	\$ 35,287
96200	Other general expenses/Amortization	\$ -	\$0		\$ 107	\$107		\$ 99	\$99
96210	Compensated absences	\$ 809	\$809		\$ 2,295	\$2,295		\$ 965	\$965
96400	Bad debt - tenant rents	\$ 7,044	\$7,044		\$ 20,674	\$20,674		\$ 4,556	\$4,556
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 7,853	\$ 7,853	\$ -	\$ 23,076	\$ 23,076	\$ -	\$ 5,620	\$ 5,620
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	\$ 813,813	\$ 810,138	\$ 3,675	\$ 1,877,689	\$ 1,877,139	\$ 550	\$ 934,986	\$ 934,229
soft									
97000	Excess Revenue Over Operating Expenses	\$ (200,284)	\$ (260,284)	\$ 60,000	\$ (32,741)	\$ (282,323)	\$ 249,583	\$ (256,853)	\$ (320,803)
97100	Extraordinary maintenance	\$ 5,145	\$5,145		\$ 65,984	\$65,984		\$ 10,650	\$10,650
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
97400	Depreciation expense	\$ 556,974	\$556,974		\$ 946,947	\$946,947		\$ 395,340	\$395,340
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$1,375,932	\$1,372,257	\$ 3,675	\$2,890,620	\$2,890,070	\$ 550	\$1,340,975	\$1,340,219
10010	Operating transfer in - subsidy	\$ 60,000	\$60,000		\$ 227,904	\$227,904		\$ 63,950	\$63,950
10020	Operating transfer out - subsidy	\$ (60,000)		-\$60,000	\$ (227,904)		-\$227,904	\$ (63,950)	
10040	Operating transfers from / to component unit	\$ -			\$ -			\$ -	
10091	Inter Project Excess Cash Transfer In	\$ 20,000	\$20,000		\$ -			\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -			\$ -			\$ -	
10093	Transfers between Programs and Proj (In)	\$ -	\$0		\$ -	\$0		\$ -	\$0
10094	Transfers between Programs and Proj (Out)	\$ -			\$ -			\$ -	
10100	Total other financing sources (uses)	\$ 20,000	\$ 80,000	\$ (60,000)	\$ (0)	\$ 227,904	\$ (227,904)	\$ -	\$ 63,950
10000	Excess (Deficiency) of Revenue Over (Under)	-\$742,403	-\$742,403	\$ -	-\$1,045,672	-\$1,067,350	\$ 21,679	-\$662,843	-\$662,843
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 1,524,834	\$1,524,834		\$ 3,536,364	\$3,536,364		\$ 1,473,339	\$1,473,339
11040-010	Prior period adj - PMC equity	\$ -	\$0		\$ -	\$0		\$ -	\$0
11040-020	Prior period adj -corection/adjustment	\$ -			\$ -			\$ -	
11040-070	Equity Transfers -CFP trf in (4910)	\$ -	\$0		\$ 21,679	\$21,679		\$ -	\$0
11040-080	Equity Transfers -CFP trf out (4911)	\$ -		\$0	\$ (21,679)		-\$21,679	\$ -	
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	\$ 21,679	\$ (21,679)	\$ -	\$ -
11190	Unit Months Available	1188	1188		3509	3509		1440	1440
11210	Unit Months Leased	1144	1144		3431	3431		1388	1388
11610	Land Purchases	\$ -			\$ -			\$ -	
11620	Building Purchases	\$ -			\$ -			\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -			\$ -			\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -			\$ -			\$ -	
11650	Leasehold Improvements Purchases & CIP	\$ -		\$0	\$ 21,679		\$21,679	\$ -	
11660	Infrastructure Purchases	\$ -			\$ -			\$ -	
13510	CFFP Debt Service Payments	\$ -			\$ -			\$ -	
13901	Replacement Housing Factor Funds	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 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		\$ 265,005	\$265,005		\$ 126,913	\$126,913		\$ 244,612
70400	Tenant revenue - other		\$ 3,316	\$3,316		\$ 4,131	\$4,131		\$ 1,392
70500	Total Tenant Revenue	\$ -	\$ 268,320	\$ 268,320	\$ -	\$ 131,044	\$ 131,044	\$ -	\$ 246,004
70600	HUD PHA operating grants	\$64,706	\$792,901	\$599,712	\$193,189	\$721,864	\$387,409	\$334,455	\$614,730
70610	Capital grants	\$0	\$ 3,016,387		\$3,016,387	\$ 442,625		\$442,625	\$ 1,830
70700	Total Fee Revenue		\$ -			\$ -			\$ -
71100	Investment income - unrestricted		\$2,316	\$2,316		\$2,560	\$2,560		\$653
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		\$ 20,916	\$20,916		\$ 12,241	\$12,241		\$ 18,267
71600	Gain or loss on sale of capital assets		\$ -			\$ -			\$ -
72000	Investment income - restricted		\$ -	\$0		\$ -			\$ -
70000	Total Revenue	\$ 64,706	\$4,100,840	\$891,264	\$3,209,575	\$1,310,334	\$533,254	\$777,080	\$881,484
91100	Administrative salaries		\$ 64,214	\$64,214		\$ 34,523	\$34,523		\$ 78,626
91200	Auditing fees		\$ 7,633	\$7,633		\$ 7,149	\$7,149		\$ 7,058
91400	Advertising and Marketing		\$ -	\$0	\$0	\$ -	\$0		\$ -
91500	Employee benefit contributions - administrative		\$ 20,663	\$20,663		\$ 26,264	\$26,264		\$ 16,843
91600	Office Expenses		\$ 22,544	\$22,544		\$ 21,735	\$21,735		\$ 27,243
91700	Legal Expense		\$ 3,525	\$3,525		\$ 1,140	\$1,140		\$ 4,908
91800	Travel		\$ 94	\$94		\$ -	\$0		\$ 39
91810	Allocated Overhead		\$ 99,812	\$99,812		\$ 57,948	\$57,948		\$ 50,016
91900	Other	\$756	\$ 60,361	\$40,973	\$19,388	\$ 29,596	\$25,921	\$3,675	\$ 48,170
91000	Total Operating-Administrative	\$ 756	\$278,845	\$259,457	\$19,388	\$178,355	\$174,680	\$ 3,675	\$232,903
92100	Tenant services - salaries		\$ 24,144	\$24,144		\$ 14,017	\$14,017		\$ 12,098
92200	Relocation Costs		\$ 1,334	\$760	\$574	\$ -			\$ -
92300	Employee benefit contributions - tenant services		\$ 8,785	\$8,785		\$ 5,100	\$5,100		\$ 4,402
92400	Tenant services - other		\$ -	\$0		\$ -	\$0		\$ -
92500	Total Tenant Services	\$ -	\$34,262	\$33,688	\$574	\$19,117	\$19,117	\$ -	\$16,501
93100	Water		\$ 12,371	\$12,371		\$ 44,648	\$44,648		\$ 27,569
93200	Electricity		\$ 16,971	\$16,971		\$ 6,884	\$6,884		\$ 49,506
93300	Gas		\$ 17,799	\$17,799		\$ 2,899	\$2,899		\$ 19,916
93600	Sewer		\$ 38,275	\$38,275		\$ 147,233	\$147,233		\$ 76,940
93800	Other utilities expense		\$ -			\$ -			\$ -
93000	Total Utilities	\$ -	\$85,416	\$85,416	\$ -	\$201,664	\$201,664	\$ -	\$173,931
94100	Ordinary maintenance and operations - labor		\$ 107,054	\$107,054		\$ 58,088	\$58,088		\$ 106,075
94200	Ordinary maint and operations - materials		\$ 67,085	\$38,191	\$28,893	\$ 47,657	\$47,657		\$ 67,203

Line Item No.	Description - September FY 2020 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		\$ 24,467	\$24,467		\$ 15,860	\$15,860		\$ 23,520
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$ -	\$0		\$ 589	\$589		\$ 888
94300-030	Ordinary Maint & Contracts - Snow Removal		\$ 850	\$850		\$ 1,524	\$1,524		\$ 674
94300-040	Ordinary Maint & Contracts - Elevator		\$ -	\$0		\$ -	\$0		\$ 6,208
94300-050	Ordinary Maint & Contracts - Landscape &		\$ 36,382	\$36,382		\$ 34,667	\$34,667		\$ 24,533
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$ 5,200	\$5,200		\$ 28,012	\$28,012		\$ 17,375
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$ 3,199	\$3,199		\$ 1,142	\$1,142		\$ 2,729
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$ 925	\$925		\$ 4,755	\$4,755		\$ 14,400
94300-090	Ordinary Maint & Contracts - Extermination		\$ 10,880	\$10,880		\$ 8,290	\$8,290		\$ 8,782
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$ -	\$0		\$ -	\$0		\$ -
94300-110	Ordinary Maint & Contracts - Routine		\$ -			\$ -			\$ -
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$ 3,522	\$3,522		\$ 6,626	\$6,626		\$ 50,847
94300	Ordinary Maintenance and Operations	\$ -	\$ 85,424	\$85,424	\$0	\$ 101,465	\$101,465	\$ -	\$ 149,956
94500	Employee benefit contribution - ordinary		\$ 17,003	\$17,003		\$ 15,169	\$15,169		\$ 12,084
94000	Total Maintenance	\$ -	\$276,565	\$247,672	\$ 28,893	\$222,379	\$222,379	\$ -	\$335,318
95100	Protective services - labor		\$ -			\$ -			\$ -
95200	Protective services - other contract costs		\$ 136,552	\$136,552		\$ 71,897	\$71,897		\$ -
95300	Protective services - other		\$ 576	\$576		\$ -	\$0		\$ 16,363
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -
95000	Total Protective Services	\$ -	\$ 137,128	\$ 137,128	\$ -	\$ 71,897	\$ 71,897	\$ -	\$ 16,363
96110	Property Insurance		\$ 31,564	\$31,564		\$ 19,341	\$19,341		\$ 26,517
96120	Liability Insurance		\$ 10,873	\$10,873		\$ 5,670	\$5,670		\$ 9,606
96130	Workmen's Compensation		\$ 6,207	\$6,207		\$ 3,611	\$3,611		\$ 6,087
96140	All other Insurance		\$ 223	\$223		\$ 155	\$155		\$ 219
96100	Total Insurance Premiums	\$ -	\$ 48,867	\$ 48,867	\$ -	\$ 28,777	\$ 28,777	\$ -	\$ 42,429
96200	Other general expenses/Amortization		\$ 19,228	\$19,228		\$ 10,776	\$10,776		\$ 21
96210	Compensated absences		\$ 3,525	\$3,525		\$ 2,046	\$2,046		\$ 1,766
96400	Bad debt - tenant rents		\$ 10,599	\$10,599		\$ 1,794	\$1,794		\$ 7,645
96500	Bad debt - mortgages		\$ -			\$ -			\$ -
96600	Bad debt - other		\$ -			\$ -			\$ -
96800	Severance expense		\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ -	\$ 33,351	\$ 33,351	\$ -	\$ 14,617	\$ 14,617	\$ -	\$ 9,433
96710	Interest of Mortgage (or Bonds) Payable		\$ -			\$ 184,710		\$184,710	\$ -
96720	Interest on Notes Payable (Short and Long Term)		\$ -			\$ -			\$ -
96730	Amortization of Bond Issue Costs		\$ -			\$ -			\$ -
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ 184,710	\$ -	\$ 184,710	\$ -
96900	Total Operating Expenses	\$ 756	\$ 894,436	\$ 845,581	\$ 48,855	\$ 921,517	\$ 733,132	\$ 188,385	\$ 826,877
soft									
97000	Excess Revenue Over Operating Expenses	\$ 63,950	\$ 3,206,404	\$ 45,683	\$ 3,160,721	\$ 388,817	\$ (199,878)	\$ 588,695	\$ 54,607
97100	Extraordinary maintenance		\$ -			\$ -			\$ -
97200	Casualty losses- Non-capitalized		\$ -	\$0		\$ -			\$ -

Line Item No.	Description - September FY 2020 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
97400	Depreciation expense		\$ 791,444	\$791,444		\$ 653,185	\$653,185		\$ 709,346
97500	Fraud losses		\$ -	\$0		\$ -			\$ -
97800	Dwelling units rent expense		\$ -			\$ -			\$ -
90000	Total Expenses	\$ 756	\$1,685,879	\$1,637,025	\$48,855	\$1,574,702	\$1,386,317	\$188,385	\$1,536,223
10010	Operating transfer in - subsidy		\$ 144,334	\$144,334		\$ 146,070	\$146,070		\$ 150,000
10020	Operating transfer out - subsidy	-\$63,950	\$ (144,334)		-\$144,334	\$ (146,070)		-\$146,070	\$ (150,000)
10040	Operating transfers from / to component unit		\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In		\$ -			\$ -	\$0		\$ -
10092	Inter Project Excess Cash Transfer Out		\$ -	\$0		\$ -			\$ -
10093	Transfers between Programs and Proj (In)		\$ -			\$ -	\$0		\$ -
10094	Transfers between Programs and Proj (Out)		\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ (63,950)	\$ 0	\$ 144,334	\$ (144,334)	\$ 0	\$ 146,070	\$ (146,070)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$ -	\$2,414,960	-\$601,426	\$3,016,387	-\$264,367	-\$706,992	\$442,625	-\$654,739
11020	Required Annual Debt Principal Payments					\$ 442,625		\$442,625	
11030	Beginning equity		\$ 16,520,625	\$16,520,625		\$ 3,313,553	\$3,313,553		\$ 7,802,048
11040-010	Prior period adj - PMC equity		\$ -	\$0		\$ -	\$0		\$ -
11040-020	Prior period adj -corection/adjustment		\$ -			\$ -			\$ -
11040-070	Equity Transfers -CFP trf in (4910)		\$ 3,016,387	\$3,016,387		\$ 442,625	\$442,625		\$ 1,830
11040-080	Equity Transfers -CFP trf out (4911)	\$0	\$ (3,016,387)		-\$3,016,387	\$ (442,625)		-\$442,625	\$ (1,830)
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	\$ -	\$ 0	\$ 3,016,387	\$ (3,016,387)	\$ -	\$ 442,625	\$ (442,625)	\$ 0
11190	Unit Months Available		1201	1201		936	936		1668
11210	Unit Months Leased		1179	1179		893	893		1634
11610	Land Purchases		\$ -			\$ -			\$ -
11620	Building Purchases		\$ -			\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases		\$ -			\$ -			\$ -
11640	Furniture & Equipment-Administrative Purchases		\$ -			\$ -			\$ -
11650	Leasehold Improvements Purchases & CIP	\$0	\$ 3,016,387		\$3,016,387	\$ -			\$ 1,830
11660	Infrastructure Purchases		\$ -			\$ -			\$ -
13510	CFFP Debt Service Payments		\$ -			627,335		\$ 627,335	\$ -
13901	Replacement Housing Factor Funds		\$ -			\$ -			\$ -

Line Item No.	Description - September FY 2020 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	\$244,612		\$ 72,394	\$72,394		\$ -		
70400	Tenant revenue - other	\$1,392		\$ 5,030	\$5,030		\$ -		
70500	Total Tenant Revenue	\$ 246,004	\$ -	\$ 77,424	\$ 77,424	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$460,330	\$154,400	\$972,305	\$764,292	\$208,013	\$424,281	\$424,281	\$ -
70610	Capital grants		\$1,830	\$ 7,885		\$7,885	\$ -		\$ -
70700	Total Fee Revenue			\$ -			\$ -		
71100	Investment income - unrestricted	\$653		\$69	\$69		\$ -		
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	\$18,267		\$ 20,500	\$20,500		\$ -		
71600	Gain or loss on sale of capital assets	\$0		\$ -			\$ -		
72000	Investment income - restricted			\$ -			\$ 38	\$38	
70000	Total Revenue	\$725,254	\$156,230	\$1,078,183	\$862,285	\$215,898	\$424,319	\$424,319	\$ -
91100	Administrative salaries	\$78,626		\$ 52,159	\$52,159		\$ -		
91200	Auditing fees	\$7,058		\$ 7,610	\$7,610		\$ 654	\$654	
91400	Advertising and Marketing	\$0		\$ -	\$0		\$ -		
91500	Employee benefit contributions - administrative	\$16,843		\$ 8,800	\$8,800		\$ -		
91600	Office Expenses	\$27,243		\$ 27,031	\$27,031		\$ 563	\$563	
91700	Legal Expense	\$4,908		\$ 28,604	\$28,604		\$ -		
91800	Travel	\$39		\$ 744	\$744		\$ -		
91810	Allocated Overhead	\$50,016		\$ 97,829	\$97,829		\$ 51,671	\$51,671	
91900	Other	\$43,770	\$4,400	\$ 35,360	\$31,685	\$3,675	\$ -	\$0	
91000	Total Operating-Administrative	\$228,503	\$4,400	\$258,137	\$254,462	3,675	\$52,887	\$52,887	\$ -
92100	Tenant services - salaries	\$12,098		\$ 23,664	\$23,664		\$ -		
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services	\$4,402		\$ 8,610	\$8,610		\$ -		
92400	Tenant services - other	\$0		\$ -	\$0		\$ -		
92500	Total Tenant Services	\$16,501	-	\$32,274	\$32,274	-	\$0	\$0	\$ -
93100	Water	\$27,569		\$ 53,741	\$53,741		\$ -		
93200	Electricity	\$49,506		\$ 15,746	\$15,746		\$ -		
93300	Gas	\$19,916		\$ 5,813	\$5,813		\$ -		
93600	Sewer	\$76,940		\$ 145,186	\$145,186		\$ -		
93800	Other utilities expense			\$ -			\$ 119,567	\$119,567	
93000	Total Utilities	\$173,931	-	\$220,486	\$220,486	-	\$119,567	\$119,567	\$ -
94100	Ordinary maintenance and operations - labor	\$106,075		\$ 112,444	\$112,444		\$ -		
94200	Ordinary maint and operations - materials	\$67,203		\$ 89,584	\$89,584		\$ -		

Line Item No.	Description - September FY 2020 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	\$23,520		\$ 20,805	\$20,805		\$ -		
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$888		\$ 1,400	\$1,400		\$ -		
94300-030	Ordinary Maint & Contracts - Snow Removal	\$674		\$ -	\$0		\$ -		
94300-040	Ordinary Maint & Contracts - Elevator	\$6,208		\$ -			\$ -		
94300-050	Ordinary Maint & Contracts - Landscape &	\$24,533		\$ 84,977	\$84,977		\$ -		
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$17,375		\$ 112,978	\$112,978		\$ -		
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$2,729		\$ 12,564	\$12,564		\$ -		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$14,400		\$ 42,065	\$42,065		\$ -		
94300-090	Ordinary Maint & Contracts - Extermination	\$8,782		\$ 17,103	\$17,103		\$ -		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$0		\$ -	\$0		\$ -		
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$50,847		\$ 82,848	\$82,848		\$ -		
94300	Ordinary Maintenance and Operations	\$149,956	\$ -	\$ 374,739	\$374,739	\$ -	\$ -	\$0	\$ -
94500	Employee benefit contribution - ordinary	\$12,084		\$ 15,548	\$15,548		\$ -		
94000	Total Maintenance	\$335,318	\$ -	\$592,315	\$592,315	\$ -	\$0	\$0	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs	\$0		\$ -	\$0		\$ -		
95300	Protective services - other	\$16,363		\$ 16,145	\$16,145		\$ -		
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ 16,363	\$ -	\$ 16,145	\$ 16,145	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$26,517		\$ 29,277	\$29,277		\$ -		
96120	Liability Insurance	\$9,606		\$ 9,000	\$9,000		\$ 5,521	\$5,521	
96130	Workmen's Compensation	\$6,087		\$ 6,077	\$6,077		\$ -		
96140	All other Insurance	\$219		\$ 215	\$215		\$ -		
96100	Total Insurance Premiums	\$ 42,429	\$ -	\$ 44,569	\$ 44,569	\$ -	\$ 5,521	\$ 5,521	\$ -
96200	Other general expenses/Amortization	\$21		\$ 12,195	\$12,195		\$ 399,434	\$ 399,434	
96210	Compensated absences	\$1,766		\$ 3,455	\$3,455		\$ 2,000	\$2,000	
96400	Bad debt - tenant rents	\$7,645		\$ 22,425	\$22,425		\$ -		
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ 9,433	\$ -	\$ 38,075	\$ 38,075	\$ -	\$ 401,434	\$ 401,434	\$ -
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	\$ 822,477	\$ 4,400	\$ 1,202,000	\$ 1,198,325	\$ 3,675	\$ 579,409	\$ 579,409	\$ -
soft 97000	Excess Revenue Over Operating Expenses	\$ (97,223)	\$ 151,830	\$ (123,817)	\$ (336,040)	\$ 212,223	\$ (155,090)	\$ (155,090)	\$ -
97100	Extraordinary maintenance			\$ 24,113	\$24,113		\$ -		
97200	Casualty losses- Non-capitalized			\$ -			\$ -		

Line Item No.	Description - September FY 2020 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
97400	Depreciation expense	\$709,346		\$ 669,062	\$669,062		\$ -		
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$1,531,823	\$4,400	\$1,895,175	\$1,891,500	\$ 3,675	\$579,409	\$579,409	\$ -
10010	Operating transfer in - subsidy	\$150,000		\$ 204,338	\$204,338		\$ -		
10020	Operating transfer out - subsidy		-\$150,000	\$ (204,338)		-\$204,338	\$ -		
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In	\$0		\$ 30,000	\$30,000		\$ 60,000	\$60,000	
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ -		
10093	Transfers between Programs and Proj (In)			\$ -	\$0		\$ -	\$0	
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ 150,000	\$ (150,000)	\$ 30,000	\$ 234,338	\$ (204,338)	\$ 60,000	\$ 60,000	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	-\$656,569	\$1,830	-\$786,992	-\$794,877	\$7,885	-\$95,090	-\$95,090	\$ -
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$7,802,048		\$ 3,156,841	\$3,156,841		\$ 2,552,471	\$2,552,471	
11040-010	Prior period adj - PMC equity	\$0		\$ -	\$0		\$ -		
11040-020	Prior period adj -corection/adjustment			\$ -			\$ -		
11040-070	Equity Transfers -CFP trf in (4910)	\$1,830		\$ 7,885	\$7,885		\$ -		
11040-080	Equity Transfers -CFP trf out (4911)		-\$1,830	\$ (7,885)		-\$7,885	\$ -		
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	\$ 1,830	\$ (1,830)	\$ (0)	\$ 7,885	\$ (7,885)	\$ -	\$ -	\$ -
11190	Unit Months Available	1668		1497	1497		1116	1116	
11210	Unit Months Leased	1634		1379	1379		1031	1031	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP		\$1,830	\$ 7,885		\$7,885	\$ -		
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September FY 2020 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	\$282,722	\$282,722	\$ -	\$286,901	\$286,901	\$ -	\$130,540	\$95,431
70610	Capital grants	\$ -		\$ -	\$ -		\$ -	\$ -	
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
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	\$ -	\$0		\$ -			\$ -	\$0
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ 767	\$767		\$ 21	\$21		\$ 1,332	\$1,332
70000	Total Revenue	\$283,489	\$283,489	\$ -	\$286,922	\$286,922	\$ -	\$131,872	\$96,763
91100	Administrative salaries	\$ -			\$ -			\$ -	
91200	Auditing fees	\$ 437	\$437		\$ 473	\$473		\$ 183	\$183
91400	Advertising and Marketing	\$ -			\$ -			\$ -	
91500	Employee benefit contributions - administrative	\$ -			\$ -			\$ -	
91600	Office Expenses	\$ 375	\$375		\$ 402	\$402		\$ 884	\$884
91700	Legal Expense	\$ -			\$ -			\$ -	\$0
91800	Travel	\$ -			\$ -			\$ -	
91810	Allocated Overhead	\$34,581	\$34,581		\$ 37,396	\$37,396		\$ 14,476	\$14,476
91900	Other	\$ -	\$0		\$ -	\$0		\$ -	\$0
91000	Total Operating-Administrative	\$35,394	\$35,394	\$ -	\$38,271	\$38,271	\$ -	\$15,543	\$15,543
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	\$ 56,887	\$56,887		\$ 72,100	\$72,100		\$ 16,950	\$16,950
93000	Total Utilities	\$56,887	\$56,887	\$ -	\$72,100	\$72,100	\$ -	\$16,950	\$16,950
94100	Ordinary maintenance and operations - labor	\$ -			\$ -			\$ -	
94200	Ordinary maint and operations - materials	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 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	\$ -	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary	\$ -			\$ -			\$ -	
94000	Total Maintenance	\$0	\$0	\$ -	\$0	\$ -	\$ -	\$0	\$ -
95100	Protective services - labor	\$ -			\$ -			\$ -	
95200	Protective services - other contract costs	\$ -			\$ -			\$ 33,167	\$33,167
95300	Protective services - other	\$ -			\$ -			\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,167	\$ 33,167
96110	Property Insurance	\$ -			\$ -			\$ -	
96120	Liability Insurance	\$ 4,647	\$4,647		\$ 3,846	\$3,846		\$ 2,169	\$2,169
96130	Workmen's Compensation	\$ -			\$ -			\$ -	
96140	All other Insurance	\$ -			\$ -			\$ -	
96100	Total Insurance Premiums	\$ 4,647	\$ 4,647	\$ -	\$ 3,846	\$ 3,846	\$ -	\$ 2,169	\$ 2,169
96200	Other general expenses/Amortization	\$ 374,368	\$374,368		\$ 335,762	\$335,762		\$ 153,735	\$153,735
96210	Compensated absences	\$ 1,338	\$1,338		\$ 1,447	\$1,447		\$ 560	\$560
96400	Bad debt - tenant rents	\$ -			\$ -			\$ -	
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 375,706	\$ 375,706	\$ -	\$ 337,209	\$ 337,209	\$ -	\$ 154,295	\$ 154,295
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	\$ 472,634	\$ 472,634	\$ -	\$ 451,425	\$ 451,425	\$ -	\$ 222,125	\$ 222,125
soft									
97000	Excess Revenue Over Operating Expenses	\$ (189,144)	\$ (189,144)	\$ -	\$ (164,503)	\$ (164,503)	\$ -	\$ (90,253)	\$ (125,362)
97100	Extraordinary maintenance	\$ -			\$ -			\$ -	
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
97400	Depreciation expense	\$ -			\$ -			\$ -	
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$472,634	\$472,634	\$ -	\$451,425	\$451,425	\$ -	\$222,125	\$222,125
10010	Operating transfer in - subsidy	\$ -			\$ -			\$ 35,109	\$35,109
10020	Operating transfer out - subsidy	\$ -			\$ -			\$ (35,109)	
10040	Operating transfers from / to component unit	\$ -			\$ -			\$ -	
10091	Inter Project Excess Cash Transfer In	\$ 40,000	\$40,000		\$ -			\$ -	
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)	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,109
10000	Excess (Deficiency) of Revenue Over (Under)	-\$149,144	-\$149,144	\$ -	-\$164,503	-\$164,503	\$ -	-\$90,253	-\$90,253
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 3,391,999	\$3,391,999		\$ 3,944,613	\$3,944,613		\$ 3,195,940	\$3,195,940
11040-010	Prior period adj - PMC equity	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adjustment	\$ -			\$ -			\$ -	
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	748	748		749	749		408	408
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 FY 2020 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	\$35,109	\$169,282	\$130,272	\$39,010	\$191,671	\$148,760	\$42,911	\$222,372
70610	Capital grants		\$ -		\$ -	\$ -		\$ -	\$ -
70700	Total Fee Revenue		\$ -			\$ -			\$ -
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		\$ -			\$ 826	\$826		\$ 1,786
70000	Total Revenue	\$35,109	\$169,282	\$130,272	\$39,010	\$192,496	\$149,586	\$42,911	\$224,158
91100	Administrative salaries		\$ -			\$ -			\$ -
91200	Auditing fees		\$ 127	\$127		\$ 231	\$231		\$ 412
91400	Advertising and Marketing		\$ -			\$ -			\$ -
91500	Employee benefit contributions - administrative		\$ -			\$ -			\$ -
91600	Office Expenses		\$ 1,448	\$1,448		\$ 1,125	\$1,125		\$ 563
91700	Legal Expense		\$ -	\$0		\$ -			\$ -
91800	Travel		\$ -			\$ -			\$ -
91810	Allocated Overhead		\$ 10,053	\$10,053		\$ 18,296	\$18,296		\$ 32,571
91900	Other		\$ -	\$0		\$ -	\$0		\$ -
91000	Total Operating-Administrative	\$ -	\$11,627	\$11,627	\$ -	\$19,653	\$19,653	\$ -	\$33,545
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		\$ 72,996	\$72,996		\$ 30,500	\$30,500		\$ 77,929
93000	Total Utilities	\$ -	\$72,996	\$72,996	\$ -	\$30,500	\$30,500	\$ -	\$77,929
94100	Ordinary maintenance and operations - labor		\$ -			\$ -			\$ -
94200	Ordinary maint and operations - materials		\$ -			\$ -			\$ -

Line Item No.	Description - September FY 2020 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		\$ 36,841	\$36,841		\$ 40,619	\$40,619		\$ 57,203
95300	Protective services - other		\$ -			\$ -			\$ -
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -
95000	Total Protective Services	\$ -	\$ 36,841	\$ 36,841	\$ -	\$ 40,619	\$ 40,619	\$ -	\$ 57,203
96110	Property Insurance		\$ -			\$ -			\$ -
96120	Liability Insurance		\$ 2,006	\$2,006		\$ 2,609	\$2,609		\$ 4,512
96130	Workmen's Compensation		\$ -			\$ -			\$ -
96140	All other Insurance		\$ -			\$ -			\$ -
96100	Total Insurance Premiums	\$ -	\$ 2,006	\$ 2,006	\$ -	\$ 2,609	\$ 2,609	\$ -	\$ 4,512
96200	Other general expenses/Amortization		\$ 51,788	\$51,788		\$ 143,699	\$143,699		\$ 255,624
96210	Compensated absences		\$ 389	\$389		\$ 708	\$708		\$ 1,261
96400	Bad debt - tenant rents		\$ -			\$ -			\$ -
96500	Bad debt - mortgages		\$ -			\$ -			\$ -
96600	Bad debt - other		\$ -			\$ -			\$ -
96800	Severance expense		\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ -	\$ 52,177	\$ 52,177	\$ -	\$ 144,407	\$ 144,407	\$ -	\$ 256,885
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	\$ -	\$ 176,247	\$ 176,247	\$ -	\$ 237,788	\$ 237,788	\$ -	\$ 431,003
97000	Excess Revenue Over Operating Expenses	\$ 35,109	\$ (6,965)	\$ (45,975)	\$ 39,010	\$ (45,291)	\$ (88,202)	\$ 42,911	\$ (206,845)
97100	Extraordinary maintenance		\$ -			\$ -			\$ -
97200	Casualty losses- Non-capitalized		\$ -			\$ -			\$ -

Line Item No.	Description - September FY 2020 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
97400	Depreciation expense		\$ -			\$ -			\$ -
97500	Fraud losses		\$ -			\$ -			\$ -
97800	Dwelling units rent expense		\$ -			\$ -			\$ -
90000	Total Expenses	\$0	\$176,247	\$176,247	\$0	\$237,788	\$237,788	\$0	\$431,003
10010	Operating transfer in - subsidy		\$ 39,010	\$39,010		\$ 42,911	\$42,911		\$ 60,466
10020	Operating transfer out - subsidy	-\$35,109	\$ (39,010)		-\$39,010	\$ (42,911)		-\$42,911	\$ (60,466)
10040	Operating transfers from / to component unit		\$ -			\$ -			\$ -
10091	Inter Project Excess Cash Transfer In		\$ -			\$ -			\$ -
10092	Inter Project Excess Cash Transfer Out		\$ -			\$ (35,000)	-\$35,000		\$ -
10093	Transfers between Programs and Proj (In)		\$ -			\$ -			\$ -
10094	Transfers between Programs and Proj (Out)		\$ -			\$ -			\$ -
10100	Total other financing sources (uses)	\$ (35,109)	\$ 0	\$ 39,010	\$ (39,010)	\$ (35,000)	\$ 7,911	\$ (42,911)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$6,965	-\$6,965	\$ -	-\$80,291	-\$80,291	\$ -	-\$206,845
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$ 700,063	\$700,063		\$ 2,564,377	\$2,564,377		\$ 5,879,507
11040-010	Prior period adj - PMC equity		\$ -			\$ -			\$ -
11040-020	Prior period adj -corection/adjustment		\$ -			\$ -			\$ -
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		528	528		744
11210	Unit Months Leased		451	451		506	506		719
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 FY 2020 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			\$ 45,126	\$45,126		\$ -		
70400	Tenant revenue - other			\$ 621	\$621		\$ -		
70500	Total Tenant Revenue	\$ -	\$ -	\$ 45,747	\$ 45,747	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$161,906	\$60,466	\$167,737	\$94,125	\$73,612	\$315,855	\$242,712	\$73,143
70610	Capital grants		\$ -	\$ -		\$ -	\$ -		\$ -
70700	Total Fee Revenue			\$ -			\$ -		
71100	Investment income - unrestricted			\$26	\$26		\$ -		
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			\$ 6,977	\$6,977		\$ 53	\$53	
71600	Gain or loss on sale of capital assets			\$ -			\$ -		
72000	Investment income - restricted	\$1,786		\$ -			\$ 3,679	\$3,679	
70000	Total Revenue	\$163,692	\$60,466	\$220,487	\$146,875	\$73,612	\$319,587	\$246,444	\$73,143
91100	Administrative salaries			\$ 9,810	\$9,810		\$ -		
91200	Auditing fees	\$412		\$ 6,623	\$6,623		\$ 206	\$206	
91400	Advertising and Marketing			\$ -	\$0		\$ -		
91500	Employee benefit contributions - administrative			\$ 1,474	\$1,474		\$ -		
91600	Office Expenses	\$563		\$ 2,834	\$2,834		\$ 1,216	\$1,216	
91700	Legal Expense			\$ -	\$0		\$ -		
91800	Travel			\$ -	\$0		\$ -		
91810	Allocated Overhead	\$32,571		\$ 12,339	\$12,339		\$ 16,285	\$16,285	
91900	Other	\$0		\$ 8,927	\$8,721	\$206	\$ -	\$0	
91000	Total Operating-Administrative	\$33,545	\$ -	\$42,007	\$41,800	\$ 206	\$17,708	\$17,708	\$ -
92100	Tenant services - salaries			\$ 2,985	\$2,985		\$ -		
92200	Relocation Costs			\$ -	\$0		\$ -		
92300	Employee benefit contributions - tenant services			\$ 1,086	\$1,086		\$ -		
92400	Tenant services - other	\$930		\$ -	\$0		\$ -	\$0	
92500	Total Tenant Services	\$930	\$ -	\$4,071	\$4,071	\$ -	\$0	\$0	\$ -
93100	Water			\$ 6,355	\$6,355		\$ -		
93200	Electricity			\$ 20,413	\$20,413		\$ -		
93300	Gas			\$ -	\$0		\$ -		
93600	Sewer			\$ 15,360	\$15,360		\$ -		
93800	Other utilities expense	\$77,929		\$ -			\$ 110,836	\$110,836	
93000	Total Utilities	\$77,929	\$ -	\$42,128	\$42,128	\$ -	\$110,836	\$110,836	\$ -
94100	Ordinary maintenance and operations - labor			\$ 15,215	\$15,215		\$ -		
94200	Ordinary maint and operations - materials			\$ 9,728	\$9,728		\$ -		

Line Item No.	Description - September FY 2020 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			\$ 3,917	\$3,917		\$ -		
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$ -	\$0		\$ -		
94300-030	Ordinary Maint & Contracts - Snow Removal			\$ 1,524	\$1,524		\$ -		
94300-040	Ordinary Maint & Contracts - Elevator			\$ -			\$ -		
94300-050	Ordinary Maint & Contracts - Landscape &			\$ 13,022	\$13,022		\$ -		
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$ 5,639	\$5,639		\$ -		
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$ -	\$0		\$ -		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$ 630	\$630		\$ -		
94300-090	Ordinary Maint & Contracts - Extermination			\$ 3,270	\$3,270		\$ -		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$ -	\$0		\$ -		
94300-110	Ordinary Maint & Contracts - Routine			\$ -			\$ -		
94300-120	Ordinary Maint & Contracts - Misc Contracts			\$ 3,956	\$3,956		\$ -		
94300	Ordinary Maintenance and Operations	\$0	\$ -	\$ 31,957	\$31,957	\$ -	\$ -	\$0	\$ -
94500	Employee benefit contribution - ordinary			\$ 1,465	\$1,465		\$ -		
94000	Total Maintenance	\$0	\$ -	\$58,366	\$58,366	\$ -	\$0	\$0	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs	\$57,203		\$ 22,146	\$22,146		\$ 69,168	\$69,168	
95300	Protective services - other			\$ -			\$ -		
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ 57,203	\$ -	\$ 22,146	\$ 22,146	\$ -	\$ 69,168	\$ 69,168	\$ -
96110	Property Insurance			\$ 5,016	\$5,016		\$ -		
96120	Liability Insurance	\$4,512		\$ 1,741	\$1,741		\$ 3,992	\$3,992	
96130	Workmen's Compensation			\$ 725	\$725		\$ -		
96140	All other Insurance			\$ 86	\$86		\$ -		
96100	Total Insurance Premiums	\$ 4,512	\$ -	\$ 7,568	\$ 7,568	\$ -	\$ 3,992	\$ 3,992	\$ -
96200	Other general expenses/Amortization	\$255,624		\$ 5,700	\$5,700		\$ 198,198	\$198,198	
96210	Compensated absences	\$1,261		\$ 436	\$436		\$ 630	\$630	
96400	Bad debt - tenant rents			\$ 154	\$154		\$ -		
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ 256,885	\$ -	\$ 6,290	\$ 6,290	\$ -	\$ 198,828	\$ 198,828	\$ -
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	\$ 431,003	\$ -	\$ 182,575	\$ 182,368	\$ 206	\$ 400,532	\$ 400,532	\$ -
97000	Excess Revenue Over Operating Expenses	\$ (267,311)	\$ 60,466	\$ 37,913	\$ (35,493)	\$ 73,406	\$ (80,945)	\$ (154,088)	\$ 73,143
97100	Extraordinary maintenance			\$0			\$ -		
97200	Casualty losses- Non-capitalized			\$0	\$0		\$ -		

Line Item No.	Description - September FY 2020 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
97400	Depreciation expense			\$200,808	\$200,808		\$ -		
97500	Fraud losses			\$0			\$ -		
97800	Dwelling units rent expense			\$0			\$ -		
90000	Total Expenses	\$431,003	\$0	\$383,383	\$383,177	\$206	\$400,532	\$400,532	\$0
10010	Operating transfer in - subsidy	\$60,466		\$ 73,406	\$73,406		\$ 73,143	\$73,143	
10020	Operating transfer out - subsidy		-\$60,466	\$ (73,406)		-\$73,406	\$ (73,143)		-\$73,143
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ -			\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ (50,000)	-\$50,000		\$ (20,000)	-\$20,000	
10093	Transfers between Programs and Proj (In)			\$ -			\$ -		
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ 60,466	\$ (60,466)	\$ (50,000)	\$ 23,406	\$ (73,406)	\$ (20,000)	\$ 53,143	\$ (73,143)
10000	Excess (Deficiency) of Revenue Over (Under)	-\$206,845	\$0	-\$212,896	-\$212,896	\$ -	-\$100,945	-\$100,945	\$ -
11020	Required Annual Debt Principal Payments				\$ 2,620				
11030	Beginning equity	\$5,879,507		\$ 2,366,388	\$ 2,366,388		\$ 3,541,008	\$3,541,008	
11040-010	Prior period adj - PMC equity			\$ -	\$ -		\$ -		
11040-020	Prior period adj -corection/adjustment			\$ -			\$ -		
11040-070	Equity Transfers -CFP trf in (4910)			\$ -	\$0		\$ -		
11040-080	Equity Transfers -CFP trf out (4911)			\$ -		\$0	\$ -		
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	744		288	288		900	900	
11210	Unit Months Leased	719		273	273		896	896	
11610	Land Purchases			\$ -			\$ -		
11620	Building Purchases			\$ -			\$ -		
11630	Furniture & Equipment-Dwelling Purchases			\$ -			\$ -		
11640	Furniture & Equipment-Administrative Purchases			\$ -			\$ -		
11650	Leasehold Improvements Purchases & CIP			\$ -		\$0	\$ -		
11660	Infrastructure Purchases			\$ -			\$ -		
13510	CFFP Debt Service Payments			\$ -			\$ -		
13901	Replacement Housing Factor Funds			\$ -			\$ -		

Line Item No.	Description - September FY 2020 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	\$113,783	\$92,327	\$21,456	\$241,171	\$241,171	\$ -	\$188,465	\$153,356
70610	Capital grants	\$ -		\$ -	\$ -		\$ -	\$ -	
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
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	\$ -	\$0		\$ 303	\$303		\$ 6,182	\$6,182
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ 915	\$915		\$ 5,422	\$5,422		\$ 1,161	\$1,161
70000	Total Revenue	\$114,698	\$93,242	\$21,456	\$246,896	\$246,896	\$ -	\$195,807	\$160,698
91100	Administrative salaries	\$ -			\$ -			\$ -	
91200	Auditing fees	\$ 61	\$61		\$ 211	\$211		\$ 211	\$211
91400	Advertising and Marketing	\$ -			\$ -			\$ -	
91500	Employee benefit contributions - administrative	\$ -			\$ -			\$ -	
91600	Office Expenses	\$ 363	\$363		\$ 1,340	\$1,340		\$ 281	\$281
91700	Legal Expense	\$ -			\$ 350	\$350		\$ -	
91800	Travel	\$ -			\$ -			\$ -	
91810	Allocated Overhead	\$ 4,825	\$4,825		\$ 16,687	\$16,687		\$ 16,687	\$16,687
91900	Other	\$ -	\$0		\$ -	\$0		\$ -	\$0
91000	Total Operating-Administrative	\$5,250	\$5,250	\$ -	\$18,588	\$18,588	\$ -	\$17,180	\$17,180
92100	Tenant services - salaries	\$ -			\$ -			\$ -	
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ -			\$ -			\$ -	
92400	Tenant services - other	\$ -	\$0		\$ -	\$0		\$ 540	\$540
92500	Total Tenant Services	\$0	\$0	\$ -	\$0	\$0	\$ -	\$540	\$540
93100	Water	\$ -			\$ -			\$ -	
93200	Electricity	\$ -			\$ -			\$ -	
93300	Gas	\$ -			\$ -			\$ -	
93600	Sewer	\$ -			\$ -			\$ -	
93800	Other utilities expense	\$ 42,142	\$42,142		\$ 119,340	\$119,340		\$ 48,951	\$48,951
93000	Total Utilities	\$42,142	\$42,142	\$ -	\$119,340	\$119,340	\$ -	\$48,951	\$48,951
94100	Ordinary maintenance and operations - labor	\$ -			\$ -			\$ -	
94200	Ordinary maint and operations - materials	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 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	\$ 20,257	\$20,257		\$ -			\$ 33,167	\$33,167
95300	Protective services - other	\$ -			\$ -			\$ -	
95500	Employee benefit contributions - protective	\$ -			\$ -			\$ -	
95000	Total Protective Services	\$ 20,257	\$ 20,257	\$ -	\$ -	\$ -	\$ -	\$ 33,167	\$ 33,167
96110	Property Insurance	\$ -			\$ -			\$ -	
96120	Liability Insurance	\$ 1,622	\$1,622		\$ 5,783	\$5,783		\$ 2,633	\$2,633
96130	Workmen's Compensation	\$ -			\$ -			\$ -	
96140	All other Insurance	\$ -			\$ -			\$ -	
96100	Total Insurance Premiums	\$ 1,622	\$ 1,622	\$ -	\$ 5,783	\$ 5,783	\$ -	\$ 2,633	\$ 2,633
96200	Other general expenses/Amortization	\$ 82,154	\$82,154		\$ 312,341	\$312,341		\$ 150,885	\$150,885
96210	Compensated absences	\$ 187	\$187		\$ 646	\$646		\$ 646	\$646
96400	Bad debt - tenant rents	\$ -			\$ -			\$ -	
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 82,341	\$ 82,341	\$ -	\$ 312,987	\$ 312,987	\$ -	\$ 151,530	\$ 151,530
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	\$ 151,611	\$ 151,611	\$ -	\$ 456,698	\$ 456,698	\$ -	\$ 254,001	\$ 254,001
soft									
97000	Excess Revenue Over Operating Expenses	\$ (36,913)	\$ (58,369)	\$ 21,456	\$ (209,802)	\$ (209,802)	\$ -	\$ (58,194)	\$ (93,303)
97100	Extraordinary maintenance	\$ -			\$ -			\$ -	
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
97400	Depreciation expense	\$ -			\$ -			\$ -	
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$151,611	\$151,611	\$0	\$456,698	\$456,698	\$ -	\$254,001	\$254,001
10010	Operating transfer in - subsidy	\$ 21,456	\$21,456		\$ -			\$ 35,109	\$35,109
10020	Operating transfer out - subsidy	\$ (21,456)		-\$21,456	\$ -			\$ (35,109)	
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)	\$ 21,456	\$ (21,456)	\$ -	\$ -	\$ -	\$ -	\$ 35,109
10000	Excess (Deficiency) of Revenue Over (Under)	-\$36,913	-\$36,913	\$ -	-\$209,802	-\$209,802	\$ -	-\$58,194	-\$58,194
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 1,345,139	\$1,345,139		\$ 5,872,848	\$5,872,848		\$ 2,032,515	\$2,032,515
11040-010	Prior period adj - PMC equity	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adjustment	\$ -			\$ -			\$ -	
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	255	255		938	938		427	427
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 FY 2020 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	\$35,109	\$ 250,501	\$ 205,639	\$ 44,862	\$ 256,551	\$ 207,788	\$ 48,763	\$ 247,208
70610	Capital grants	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
70700	Total Fee Revenue		\$ -			\$ -			\$ -
71100	Investment income - unrestricted		\$ 60	\$ 60		\$ -			\$ 40
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		\$ -			\$ 42,062	\$ 42,062		\$ -
71600	Gain or loss on sale of capital assets		\$ -	\$ -		\$ -			\$ -
72000	Investment income - restricted		\$ 1,203	\$ 1,203		\$ 3,682	\$ 3,682		\$ 2,131
70000	Total Revenue	\$35,109	\$ 251,764	\$ 206,902	\$ 44,862	\$ 302,296	\$ 253,533	\$ 48,763	\$ 249,379
91100	Administrative salaries		\$ -			\$ -			\$ -
91200	Auditing fees		\$ 275	\$ 275		\$ 359	\$ 359		\$ 326
91400	Advertising and Marketing		\$ -			\$ -			\$ -
91500	Employee benefit contributions - administrative		\$ -			\$ -			\$ -
91600	Office Expenses		\$ 616	\$ 616		\$ 496	\$ 496		\$ 723
91700	Legal Expense		\$ -			\$ -			\$ -
91800	Travel		\$ -			\$ -			\$ -
91810	Allocated Overhead		\$ 21,714	\$ 21,714		\$ 28,348	\$ 28,348		\$ 25,735
91900	Other		\$ -	\$ -		\$ -	\$ -		\$ -
91000	Total Operating-Administrative	\$ -	\$ 22,605	\$ 22,605	\$ -	\$ 29,203	\$ 29,203	\$ -	\$ 26,784
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		\$ 64,246	\$ 64,246		\$ 75,538	\$ 75,538		\$ 61,245
93000	Total Utilities	\$ -	\$ 64,246	\$ 64,246	\$ -	\$ 75,538	\$ 75,538	\$ -	\$ 61,245
94100	Ordinary maintenance and operations - labor		\$ -			\$ -			\$ -
94200	Ordinary maint and operations - materials		\$ -			\$ -			\$ -

Line Item No.	Description - September FY 2020 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		\$ 42,404	\$ 42,404		\$ 46,077	\$ 46,077		\$ 40,620
95300	Protective services - other		\$ -			\$ -			\$ -
95500	Employee benefit contributions - protective		\$ -			\$ -			\$ -
95000	Total Protective Services	\$ -	\$ 42,404	\$ 42,404	\$ -	\$ 46,077	\$ 46,077	\$ -	\$ 40,620
96110	Property Insurance		\$ -			\$ -			\$ -
96120	Liability Insurance		\$ 3,356	\$ 3,356		\$ 2,972	\$ 2,972		\$ 2,617
96130	Workmen's Compensation		\$ -			\$ -			\$ -
96140	All other Insurance		\$ -			\$ -			\$ -
96100	Total Insurance Premiums	\$ -	\$ 3,356	\$ 3,356	\$ -	\$ 2,972	\$ 2,972	\$ -	\$ 2,617
96200	Other general expenses/Amortization		\$ 224,049	\$ 224,049		\$ 253,379	\$ 253,379		\$ 303,720
96210	Compensated absences		\$ 840	\$ 840		\$ 1,097	\$ 1,097		\$ 996
96400	Bad debt - tenant rents		\$ -			\$ -			\$ -
96500	Bad debt - mortgages		\$ -			\$ -			\$ -
96600	Bad debt - other		\$ -			\$ -			\$ -
96800	Severance expense		\$ -			\$ -			\$ -
96000	Total Other General Expenses	\$ -	\$ 224,889	\$ 224,889	\$ -	\$ 254,476	\$ 254,476	\$ -	\$ 304,716
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	\$ -	\$ 357,500	\$ 357,500	\$ -	\$ 409,016	\$ 409,016	\$ -	\$ 435,982
soft									
97000	Excess Revenue Over Operating Expenses	\$ 35,109	\$ (105,735)	\$ (150,597)	\$ 44,862	\$ (106,720)	\$ (155,483)	\$ 48,763	\$ (186,603)
97100	Extraordinary maintenance		\$ -			\$ -			\$ -
97200	Casualty losses- Non-capitalized		\$ -			\$ -			\$ -

Line Item No.	Description - September FY 2020 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
97400	Depreciation expense		\$ -			\$ -			\$ -
97500	Fraud losses		\$ -			\$ -			\$ -
97800	Dwelling units rent expense		\$ -			\$ -			\$ -
90000	Total Expenses	\$ -	\$ 357,500	\$ 357,500	\$ -	\$ 409,016	\$ 409,016	\$ -	\$ 435,982
10010	Operating transfer in - subsidy		\$ 44,862	\$ 44,862		\$ 48,763	\$ 48,763		\$ 42,911
10020	Operating transfer out - subsidy	-\$35,109	\$ (44,862)		\$ (44,862)	\$ (48,763)		\$ (48,763)	\$ (42,911)
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)	\$ (35,109)	\$ -	\$ 44,862	\$ (44,862)	\$ -	\$ 48,763	\$ (48,763)	\$ 0
10000	Excess (Deficiency) of Revenue Over (Under)	\$ -	\$ (105,735)	\$ (105,735)	\$ -	\$ (106,720)	\$ (106,720)	\$ 0	\$ (186,603)
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$ 3,625,698	\$ 3,625,698		\$ 5,360,250	\$ 5,360,250		\$ 4,608,600
11040-010	Prior period adj - PMC equity		\$ -			\$ -			\$ -
11040-020	Prior period adj -corection/adjustment		\$ -			\$ -			\$ -
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		475	475		575	575		445
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 FY 2020 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	\$ 204,297	\$ 42,911	\$ 621,425	\$ 330,875	\$ 290,550	\$ 217,183	\$ 144,040	\$ 73,143
70610	Capital grants		\$ -	\$ -		\$ -	\$ -		\$ -
70700	Total Fee Revenue			\$ -			\$ -		
71100	Investment income - unrestricted	\$ 40		\$ 130,477	\$ 130,477		\$ -		
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	\$ -		\$ -			\$ 89,961	\$ 89,961	
71600	Gain or loss on sale of capital assets			\$ -			\$ -		
72000	Investment income - restricted	\$ 2,131		\$ 5,506	\$ 5,506		\$ 2,136	\$ 2,136	
70000	Total Revenue	\$ 206,468	\$ 42,911	\$ 757,408	\$ 466,858	\$ 290,550	\$ 309,281	\$ 236,137	\$ 73,143
91100	Administrative salaries			\$ -			\$ -		
91200	Auditing fees	\$ 326		\$ 331	\$ 331		\$ 198	\$ 198	
91400	Advertising and Marketing			\$ -			\$ -		
91500	Employee benefit contributions - administrative			\$ -			\$ -		
91600	Office Expenses	\$ 723		\$ 35	\$ 35		\$ 1,740	\$ 1,740	
91700	Legal Expense			\$ -	\$ -		\$ -		
91800	Travel			\$ -			\$ -		
91810	Allocated Overhead	\$ 25,735		\$ 26,137	\$ 26,137		\$ 15,682	\$ 15,682	
91900	Other	\$ -	\$ -	\$ 550		\$ 550	\$ -	\$ -	
91000	Total Operating-Administrative	\$ 26,784	\$ -	\$ 27,052	\$ 26,502	\$ 550	\$ 17,620	\$ 17,620	\$ -
92100	Tenant services - salaries			\$ -			\$ -		
92200	Relocation Costs			\$ -			\$ -		
92300	Employee benefit contributions - tenant services			\$ -			\$ -		
92400	Tenant services - other			\$ 900	\$ 900		\$ -		
92500	Total Tenant Services	\$ -	\$ -	\$ 900	\$ 900	\$ -	\$ -	\$ -	\$ -
93100	Water			\$ -			\$ -		
93200	Electricity			\$ -			\$ -		
93300	Gas			\$ -			\$ -		
93600	Sewer			\$ -			\$ -		
93800	Other utilities expense	\$ 61,245		\$ 207,000	\$ 207,000		\$ 100,751	\$ 100,751	
93000	Total Utilities	\$ 61,245	\$ -	\$ 207,000	\$ 207,000	\$ -	\$ 100,751	\$ 100,751	\$ -
94100	Ordinary maintenance and operations - labor			\$ -			\$ -		
94200	Ordinary maint and operations - materials			\$ -			\$ -		

Line Item No.	Description - September FY 2020 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			\$ -		\$ -	\$ -		
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary			\$ -			\$ -		
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor			\$ -			\$ -		
95200	Protective services - other contract costs	\$ 40,620		\$ -	\$ -		\$ 69,170	\$ 69,170	
95300	Protective services - other			\$ -			\$ -		
95500	Employee benefit contributions - protective			\$ -			\$ -		
95000	Total Protective Services	\$ 40,620	\$ -	\$ -	\$ -	\$ -	\$ 69,170	\$ 69,170	\$ -
96110	Property Insurance			\$ -			\$ -		
96120	Liability Insurance	\$ 2,617		\$ -	\$ -		\$ 3,762	\$ 3,762	
96130	Workmen's Compensation			\$ -			\$ -		
96140	All other Insurance			\$ -			\$ -		
96100	Total Insurance Premiums	\$ 2,617	\$ -	\$ -	\$ -	\$ -	\$ 3,762	\$ 3,762	\$ -
96200	Other general expenses/Amortization	\$ 303,720		\$ 300,896	\$ 300,896		\$ 298,435	\$ 298,435	
96210	Compensated absences	\$ 996		\$ 1,012	\$ 1,012		\$ 607	\$ 607	
96400	Bad debt - tenant rents			\$ -			\$ -		
96500	Bad debt - mortgages			\$ -			\$ -		
96600	Bad debt - other			\$ -			\$ -		
96800	Severance expense			\$ -			\$ -		
96000	Total Other General Expenses	\$ 304,716	\$ -	\$ 301,907	\$ 301,907	\$ -	\$ 299,042	\$ 299,042	\$ -
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	\$ 435,982	\$ -	\$ 536,859	\$ 536,309	\$ 550	\$ 490,345	\$ 490,345	\$ -
soft 97000	Excess Revenue Over Operating Expenses	\$ (229,514)	\$ 42,911	\$ 220,549	\$ (69,451)	\$ 290,000	\$ (181,064)	\$ (254,207)	\$ 73,143
97100	Extraordinary maintenance			\$ 22,550	\$ 22,550		\$ -		
97200	Casualty losses- Non-capitalized			\$ -			\$ -		

Line Item No.	Description - September FY 2020 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
97400	Depreciation expense			\$ -	\$ -		\$ -		
97500	Fraud losses			\$ -			\$ -		
97800	Dwelling units rent expense			\$ -			\$ -		
90000	Total Expenses	\$ 435,982	\$ -	\$ 559,409	\$ 558,859	\$ 550	\$ 490,345	\$ 490,345	\$ -
10010	Operating transfer in - subsidy	\$ 42,911		\$ 290,000	\$ 290,000		\$ 73,143	\$ 73,143	
10020	Operating transfer out - subsidy		\$ (42,911)	\$ (290,000)		\$ (290,000)	\$ (73,143)		\$ (73,143)
10040	Operating transfers from / to component unit			\$ -			\$ -		
10091	Inter Project Excess Cash Transfer In			\$ -			\$ -		
10092	Inter Project Excess Cash Transfer Out			\$ -			\$ (45,000)	\$ (45,000)	
10093	Transfers between Programs and Proj (In)			\$ -			\$ -		
10094	Transfers between Programs and Proj (Out)			\$ -			\$ -		
10100	Total other financing sources (uses)	\$ 42,911	\$ (42,911)	\$ -	\$ 290,000	\$ (290,000)	\$ (45,000)	\$ 28,143	\$ (73,143)
10000	Excess (Deficiency) of Revenue Over (Under)	\$ (186,603)	\$ -	\$ 197,999	\$ 197,999	\$ -	\$ (226,064)	\$ (226,064)	\$ -
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 4,608,600		\$ 3,502,407	\$ 3,502,407		\$ 7,385,771	\$ 7,385,771	
11040-010	Prior period adj - PMC equity			\$ -	\$ -		\$ -		
11040-020	Prior period adj -corection/adjustment			\$ -	\$ -		\$ -		
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	528		1440	1440		900	900	
11210	Unit Months Leased	445		1408	1408		880	880	
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 FY 2020 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	\$ 313,290	\$ 313,290		\$ 182,819	\$ 182,819		\$ 187,623	\$ 187,623
70610	Capital grants	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
70700	Total Fee Revenue	\$ -			\$ -			\$ -	
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	\$ -	\$ -		\$ 40,754	\$ 40,754		\$ 37,690	\$ 37,690
71600	Gain or loss on sale of capital assets	\$ -			\$ -			\$ -	
72000	Investment income - restricted	\$ 388	\$ 388		\$ 6,617	\$ 6,617		\$ 6,536	\$ 6,536
70000	Total Revenue	\$ 313,678	\$ 313,678	\$ -	\$ 230,190	\$ 230,190	\$ -	\$ 231,849	\$ 231,849
91100	Administrative salaries	\$ -			\$ -			\$ -	
91200	Auditing fees	\$ 415	\$ 415		\$ 364	\$ 364		\$ 244	\$ 244
91400	Advertising and Marketing	\$ -			\$ -			\$ -	
91500	Employee benefit contributions - administrative	\$ -			\$ -			\$ -	
91600	Office Expenses	\$ 1,340	\$ 1,340		\$ 1,008	\$ 1,008		\$ 408	\$ 408
91700	Legal Expense	\$ -			\$ -			\$ -	
91800	Travel	\$ -			\$ -			\$ -	
91810	Allocated Overhead	\$ 32,772	\$ 32,772		\$ 28,751	\$ 28,751		\$ 19,301	\$ 19,301
91900	Other	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
91000	Total Operating-Administrative	\$ 34,526	\$ 34,526	\$ -	\$ 30,122	\$ 30,122	\$ -	\$ 19,954	\$ 19,954
92100	Tenant services - salaries	\$ -			\$ -			\$ -	
92200	Relocation Costs	\$ -			\$ -			\$ -	
92300	Employee benefit contributions - tenant services	\$ -			\$ -			\$ -	
92400	Tenant services - other	\$ -			\$ 1,271	\$ 1,271		\$ 173	\$ 173
92500	Total Tenant Services	\$ -	\$ -	\$ -	\$ 1,271	\$ 1,271	\$ -	\$ 173	\$ 173
93100	Water	\$ -			\$ -			\$ -	
93200	Electricity	\$ -			\$ -			\$ -	
93300	Gas	\$ -			\$ -			\$ -	
93600	Sewer	\$ -			\$ -			\$ -	
93800	Other utilities expense	\$ 178,701	\$ 178,701		\$ 69,376	\$ 69,376		\$ 39,422	\$ 39,422
93000	Total Utilities	\$ 178,701	\$ 178,701	\$ -	\$ 69,376	\$ 69,376	\$ -	\$ 39,422	\$ 39,422
94100	Ordinary maintenance and operations - labor	\$ -			\$ -			\$ -	
94200	Ordinary maint and operations - materials	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 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	\$ 4,133	\$ 4,133		\$ 3,502	\$ 3,502		\$ 464	\$ 464
96130	Workmen's Compensation	\$ -			\$ -			\$ -	
96140	All other Insurance	\$ -			\$ -			\$ -	\$ -
96100	Total Insurance Premiums	\$ 4,133	\$ 4,133	\$ -	\$ 3,502	\$ 3,502	\$ -	\$ 464	\$ 464
96200	Other general expenses/Amortization	\$ 474,117	\$ 474,117		\$ 420,467	\$ 420,467		\$ 458,764	\$ 458,764
96210	Compensated absences	\$ 1,268	\$ 1,268		\$ 1,113	\$ 1,113		\$ 747	\$ 747
96400	Bad debt - tenant rents	\$ -			\$ -			\$ -	
96500	Bad debt - mortgages	\$ -			\$ -			\$ -	
96600	Bad debt - other	\$ -			\$ -			\$ -	
96800	Severance expense	\$ -			\$ -			\$ -	
96000	Total Other General Expenses	\$ 475,386	\$ 475,386	\$ -	\$ 421,580	\$ 421,580	\$ -	\$ 459,510	\$ 459,510
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	\$ 692,746	\$ 692,746	\$ -	\$ 525,852	\$ 525,852	\$ -	\$ 519,523	\$ 519,523
soft 97000	Excess Revenue Over Operating Expenses	\$ (379,067)	\$ (379,067)	\$ -	\$ (295,662)	\$ (295,662)	\$ -	\$ (287,674)	\$ (287,674)
97100	Extraordinary maintenance	\$ -			\$ -			\$ -	
97200	Casualty losses- Non-capitalized	\$ -			\$ -			\$ -	

Line Item No.	Description - September FY 2020 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
97400	Depreciation expense	\$ -			\$ -			\$ -	
97500	Fraud losses	\$ -			\$ -			\$ -	
97800	Dwelling units rent expense	\$ -			\$ -			\$ -	
90000	Total Expenses	\$ 692,746	\$ 692,746	\$ -	\$ 525,852	\$ 525,852	\$ -	\$ 519,523	\$ 519,523
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)	\$ (379,067)	\$ (379,067)	\$ -	\$ (295,662)	\$ (295,662)	\$ -	\$ (287,674)	\$ (287,674)
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$ 8,692,130	\$ 8,692,130		\$ 7,447,691	\$ 7,447,691		\$ 6,339,783	\$ 6,339,783
11040-010	Prior period adj - PMC equity	\$ -			\$ -			\$ -	
11040-020	Prior period adj -corection/adjustment	\$ -			\$ -			\$ -	
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	840	840		696	696		552	552
11210	Unit Months Leased	793	793		623	623		514	514
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 FY 2020 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	\$ -	\$ 152,753	\$ 122,167	\$ 30,586	\$ 982,474	\$ -	\$ 982,474	\$ 122,099		\$ 122,099
70610	Capital grants		\$ -	\$ -	\$ -	\$ 5,852		\$ 5,852	\$ 277,625		\$ 277,625
70700	Total Fee Revenue		\$ -			\$ -			\$ -		
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		\$ 12,866	\$ 12,866		\$ 84,000	\$ 84,000		\$ 63	\$ 63	
71600	Gain or loss on sale of capital assets		\$ -			\$ -	\$ -		\$ -		
72000	Investment income - restricted		\$ 2,533	\$ 2,533		\$ 613	\$ 613		\$ -		
70000	Total Revenue	\$ -	\$ 168,152	\$ 137,566	\$ 30,586	\$ 1,072,939	\$ 84,613	\$ 988,326	\$ 399,786	\$ 63	\$ 399,724
91100	Administrative salaries		\$ -			\$ 576,430		\$ 576,430	\$ -		
91200	Auditing fees		\$ 193	\$ 193		\$ 8,369		\$ 8,369	\$ -		
91400	Advertising and Marketing		\$ -			\$ 5,061		\$ 5,061	\$ -		
91500	Employee benefit contributions - administrative		\$ -			\$ 212,445		\$ 212,445	\$ -		
91600	Office Expenses		\$ 723	\$ 723		\$ -			\$ -		
91700	Legal Expense		\$ 41,038	\$ 10,453	\$ 30,586	\$ -		\$ -	\$ -		
91800	Travel		\$ -			\$ -		\$ -	\$ -		
91810	Allocated Overhead		\$ 15,280	\$ 15,280		\$ 140,152		\$ 140,152	\$ -		
91900	Other		\$ -	\$ -		\$ 29,145	\$ -	\$ 29,145	\$ 1,112	\$ 1,112	\$ -
91000	Total Operating-Administrative	\$ -	\$ 57,235	\$ 26,649	\$ 30,586	\$ 971,601	\$ -	\$ 971,601	\$ 1,112	\$ 1,112	\$ -
92100	Tenant services - salaries		\$ -			\$ -			\$ -		
92200	Relocation Costs		\$ -			\$ 798		\$ 798	\$ -		
92300	Employee benefit contributions - tenant services		\$ -			\$ -			\$ -		
92400	Tenant services - other		\$ 131	\$ 131		\$ -			\$ -		
92500	Total Tenant Services	\$ -	\$ 131	\$ 131	\$ -	\$ 798	\$ -	\$ 798	\$ -	\$ -	\$ -
93100	Water		\$ -			\$ -			\$ -		
93200	Electricity		\$ -			\$ -			\$ -		
93300	Gas		\$ -			\$ -			\$ -		
93600	Sewer		\$ -			\$ -			\$ -		
93800	Other utilities expense		\$ 28,728	\$ 28,728		\$ -			\$ -		
93000	Total Utilities	\$ -	\$ 28,728	\$ 28,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94100	Ordinary maintenance and operations - labor		\$ -			\$ -			\$ -		
94200	Ordinary maint and operations - materials		\$ -			\$ -			\$ -		

Line Item No.	Description - September FY 2020 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		\$ -			\$ 1,320		\$ 1,320	\$ -		
94300	Ordinary Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,320	\$ -	\$ 1,320	\$ -	\$ -	\$ -
94500	Employee benefit contribution - ordinary		\$ -			\$ -			\$ -		
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,320	\$ -	\$ 1,320	\$ -	\$ -	\$ -
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		\$ 2,691	\$ 2,691		\$ -			\$ -		
96130	Workmen's Compensation		\$ -			\$ -			\$ -		
96140	All other Insurance		\$ -	\$ -		\$ 6,072		\$ 6,072	\$ -		
96100	Total Insurance Premiums	\$ -	\$ 2,691	\$ 2,691	\$ -	\$ 6,072	\$ -	\$ 6,072	\$ -	\$ -	\$ -
96200	Other general expenses/Amortization		\$ 142,351	\$ 142,351		\$ -	\$ -		\$ -	\$ -	
96210	Compensated absences		\$ 591	\$ 591		\$ -			\$ -		
96400	Bad debt - tenant rents		\$ -			\$ -			\$ -		
96500	Bad debt - mortgages		\$ -			\$ -			\$ -		
96600	Bad debt - other		\$ -			\$ -			\$ -		
96800	Severance expense		\$ -			\$ -			\$ -		
96000	Total Other General Expenses	\$ -	\$ 142,942	\$ 142,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable		\$ -			\$ -			\$ 122,099		\$ 122,099
96720	Interest on Notes Payable (Short and Long Term)		\$ -			\$ -			\$ -		
96730	Amortization of Bond Issue Costs		\$ -			\$ -			\$ -		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,099	\$ -	\$ 122,099
96900	Total Operating Expenses	\$ -	\$ 231,727	\$ 201,141	\$ 30,586	\$ 979,791	\$ -	\$ 979,791	\$ 123,210	\$ 1,112	\$ 122,099
soft											
97000	Excess Revenue Over Operating Expenses	\$ -	\$ (63,575)	\$ (63,575)	\$ -	\$ 93,148	\$ 84,613	\$ 8,535	\$ 276,576	\$ (1,049)	\$ 277,625
97100	Extraordinary maintenance		\$ -			\$ -			\$ -		
97200	Casualty losses- Non-capitalized		\$ -			\$ -			\$ -		

Line Item No.	Description - September FY 2020 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
97400	Depreciation expense		\$ -			\$ 212,722	\$ 212,722		\$ -		
97500	Fraud losses		\$ -			\$ -			\$ -		
97800	Dwelling units rent expense		\$ -			\$ -			\$ -		
90000	Total Expenses	\$ -	\$ 231,727	\$ 201,141	\$ 30,586	\$ 1,192,513	\$ 212,722	\$ 979,791	\$ 123,210	\$ 1,112	\$ 122,099
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)	\$ -	\$ (63,575)	\$ (63,575)	\$ -	\$ (119,574)	\$ (128,109)	\$ 8,535	\$ 276,576	\$ (1,049)	\$ 277,625
11020	Required Annual Debt Principal Payments								\$ 277,625		\$ 277,625
11030	Beginning equity		\$ 4,076,483	\$ 4,076,483		\$ 12,106,142	\$ 12,106,142		\$ 2,472,914	\$ 2,472,914	\$ -
11040-010	Prior period adj - PMC equity		\$ -			\$ -			\$ -	\$ -	
11040-020	Prior period adj -corection/adjustment		\$ -			\$ -	\$ -		\$ -	\$ -	
11040-070	Equity Transfers -CFP trf in (4910)		\$ -			\$ 5,852	\$ 5,852		\$ 277,625	\$ 277,625	
11040-080	Equity Transfers -CFP trf out (4911)		\$ -			\$ (5,852)		\$ (5,852)	\$ (277,625)		\$ (277,625)
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)	\$ 5,852	\$ (5,852)	\$ -	\$ 277,625	\$ (277,625)
11190	Unit Months Available		420	420		0	0		0	0	
11210	Unit Months Leased		409	409		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		\$ -			\$ 5,852		\$ 5,852	\$ -		
11660	Infrastructure Purchases		\$ -			\$ -			\$ -		
13510	CFFP Debt Service Payments		\$ -			\$ -			\$ 399,724		\$ 399,724
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 2020 Audited FDS	Total Programs	Business Activities (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)
111	Cash-unrestricted	\$ 5,834,024	\$ 1,938,801	\$ 635,620	\$ -	\$ 2,295	\$ -	\$ 195	\$ 7,872
112	Cash-restricted-modernization and development	\$ -							
113	Cash-other restricted	\$ 2,026,399	\$ 220,494	\$ 783,444					\$ -
114	Cash-tenant security deposits	\$ 28,422							
115	Cash - Restricted for payment of current liability	\$ -			\$ -		\$ -		\$ -
100	Total Cash	\$ 7,888,846	\$ 2,159,295	\$ 1,419,064	\$ -	\$ 2,295	\$ -	\$ 195	\$ 7,872
122	Accounts receivable - HUD other projects	\$ 27,508	\$ -	\$ -	\$ 12,829	\$ -	\$ -	\$ -	\$ 14,679
124	Account receivable - other government	\$ -							
125	Account receivable - miscellaneous	\$ 269,987	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ 1,882							
126.1	Allowance for doubtful accounts - tenants	\$ (74)							
129	Accrued interest receivable	\$ 4,069	\$ 3,735	334					-
120	Total receivables, net of allowance for doubtful accounts	\$ 303,372	\$ 66,735	\$ 334	\$ 12,829	\$ -	\$ -	\$ -	\$ 14,679
131	Investments - unrestricted	\$ 2,462,000	\$ 2,212,000	\$ 250,000					
132	Investments - restricted	\$ 1,562,822	\$ 617,822	\$ 945,000					
135	Investments - Restricted for payment of current liability	\$ -							
142	Prepaid expenses and other assets	\$ 20,861							
150	Total Current Assets	\$ 12,237,899	\$ 5,055,852	\$ 2,614,398	\$ 12,829	\$ 2,295	\$ -	\$ 195	\$ 22,551
161	Land	\$ 445,000	\$ 320,000						
162	Buildings	\$ 13,757,085							
163	Furniture, equipment and machinery - dwellings	\$ -							
164	Furniture, equipment and machinery - administration	\$ 615,676							
165	Leasehold improvements	\$ 360,778	\$ 37,951						
166	Accumulated depreciation	\$ (4,447,164)							
167	Construction in progress	\$ -							
168	Infrastructure	\$ -							
160	Total capital assets, net of accumulated depreciation	\$ 10,731,375	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171-020	Notes, Loans, & mortg rec - Non-current - Partnership	\$ 894,884	\$ 585,981	\$ 308,903					
171	Notes, Loans, & mortgages receivable – Non-current	\$ 894,884	\$ 585,981	\$ 308,903	\$ -	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -							
174	Other assets	\$ 89,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -							
180	Total Non-current Assets	\$ 11,715,515	\$ 943,932	\$ 308,903	\$ -	\$ -	\$ -	\$ -	\$ -
190	Total Assets	\$ 23,953,415	\$ 5,999,784	\$ 2,923,301	\$ 12,829	\$ 2,295	\$ -	\$ 195	\$ 22,551
311	Bank overdraft	\$ -							
312	Accounts payable <= 90 days	\$ 153,327	\$ 5,345	\$ 939	\$ -	\$ -	\$ -		

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2020 Audited FDS	Total Programs	Business Activities (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)
313	Accounts payable > 90 days past due	\$ -							
321	Accrued wage/payroll taxes payable	\$ 149,119		\$ -	\$ 12,829		\$ -		
322	Accrued compensated absences - current portion	\$ 27,077							
341	Tenant security deposits	\$ 22,100							
342	Deferred revenue	\$ 13,350	\$ 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	\$ 14,874	\$ -				\$ -	\$ 195	\$ 14,679
346	Accrued liabilities - other	\$ 27,199							
347	Inter program - due to	\$ -	\$ -		\$ -	\$ -	\$ -		
348	Loan liability - current	\$ -							
310	Total Current Liabilities	\$ 407,046	\$ 8,278	\$ 939	\$ 12,829	\$ -	\$ -	\$ 195	\$ 14,679
351	Capital Projects/ Mortgage Revenue Bonds	\$ 7,815,381							
352	Long-term debt, net of current - operating borrowings	\$ -							
353	Non-current liabilities - other FSS liability	\$ 199,319	\$ -						
354	Accrued compensated absences- Non-current	\$ 111,263							
355	Loan liability – Non-current	\$ -							
356	FASB 5 Liabilities	\$ -							
357	Accrued Pension and OPEB Liability	\$ -							
350	Total Non-Current Liabilities	\$ 8,125,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	Total Liabilities	\$ 8,533,009	\$ 8,278	\$ 939	\$ 12,829	\$ -	\$ -	\$ 195	\$ 14,679
508.4	Net Investment in Capital Assets	\$ 2,915,995	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511.4	Restricted Net Position	\$ 4,291,109	\$ 1,424,298	\$ 2,037,347	\$ -	\$ -	\$ -	\$ -	\$ -
512.4	Unrestricted Net Position	\$ 8,213,301	\$ 4,209,257	\$ 885,015	\$ -	\$ 2,295	\$ -	\$ -	\$ 7,872
513	Total Equity/Net Assets	\$ 15,420,406	\$ 5,991,506	\$ 2,922,362	\$ -	\$ 2,295	\$ -	\$ -	\$ 7,872
600	Total Liabilities and Equity/Net assets	\$23,953,417	\$5,999,784	\$ 2,923,301	\$ 12,829	\$ 2,295	\$ -	\$ 195	\$ 22,551
Income Statement									
70300	Net tenant rental revenue	\$ 352,250	\$ -	\$ -					\$ -
70400	Tenant revenue - other	\$ 4,974							
70500	Total Tenant Revenue	\$ 357,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600-010	Housing assistance payments	\$ 49,119,560							\$ 67,829
70600-020	Ongoing administrative fees earned	\$ 4,385,684							\$ 2,457
70600	HUD PHA operating grants	\$ 53,969,561	\$ -	\$ -	\$ 171,069	\$ -	\$ 293,248	\$ -	\$ 70,286
70610	Capital grants	\$ -		\$ -					

Line Item No.	Description - September FY 2020 Audited FDS	Total Programs	1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
			Business Activities (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)
71100	Investment income - unrestricted	\$ 48,596	\$ 40,810	\$ 7,786					
71200	Mortgage interest income	\$ -							
71300	Proceeds from disposition of assets held for sale	\$ -							
71310	Cost of sale of assets	\$ -							
71400-010	Housing Assistance Payment	\$ -							
71400-020	Administrative Fee	\$ -							
71400	Fraud recovery	\$ -							\$ -
71500	Other revenue	\$ 569,878	\$ 62,236	\$ -		\$ 2,295			
71600	Gain or loss on sale of capital assets	\$ -							
72000-010	Housing Assistance Payment	\$ -							\$ -
72000-020	Administrative Fee	\$ -							
72000	Investment income - restricted	\$ 12,816	\$ 4,769	\$ 6,760					\$ -
70000	Total Revenue	\$ 54,958,075	\$ 107,815	\$ 14,546	\$ 171,069	\$ 2,295	\$ 293,248	\$ -	\$ 70,286

91100	Administrative salaries	\$ 2,546,165			\$ 123,194	\$ -	\$ 118,406		
91200	Auditing fees	\$ 74,428	\$ -	\$ -					
91400	Advertising and Marketing	\$ 4,826	\$ -	\$ -			\$ -		
91500	Employee benefit contributions - administrative	\$ 872,062	\$ -		\$ 43,320	\$ -	\$ 31,216		
91600	Office Expenses	\$ 890,221	\$ 270,944		\$ 4,290		\$ 7,126		
91700	Legal Expense	\$ 6,335	\$ -	\$ -		\$ -		\$ -	
91800	Travel	\$ 7,199	\$ 2,715		\$ 265		\$ -	\$ -	
91810	Allocated Overhead	\$ -							
91900	Other	\$ 63,836	\$ -	\$ 160	\$ -	\$ -	\$ 26		
91000	Total Operating-Administrative	\$ 4,465,073	\$ 273,659	\$ 160	\$ 171,069	\$ -	\$ 156,774	\$ -	\$ -

92100	Tenant services - salaries	\$ 11,125							
92200	Relocation Costs	\$ -		\$ -					
92300	Employee benefit contributions - tenant services	\$ 3,805							
92400	Tenant services - other	\$ 50,850	\$ 5,153	\$ 36,501	\$ -		\$ -		
92500	Total Tenant Services	\$ 65,780	\$ 5,153	\$ 36,501	\$ -	\$ -	\$ -	\$ -	\$ -

93100	Water	\$ 18,046	\$ 315	\$ -					
93200	Electricity	\$ 168,000	\$ -	\$ -					
93300	Gas	\$ 11,084	\$ -						
93600	Sewer	\$ 37,588		\$ -					
93700	Employee benefit contributions - utilities	\$ -							
93800	Other utilities expense	\$ -							
93000	Total Utilities	\$ 234,718	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2020 Audited FDS	Total Programs	Business Activities (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)
94100	Ordinary maintenance and operations - labor	\$ 111,630							
94200	Ordinary maintenance - materials	\$ 30,883	\$ 1,089	\$ 6,779					
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 11,094		\$ -					
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ 182	\$ -	\$ -					
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 8,389							
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 20,594	\$ 165						
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 25,996	\$ 18,061	\$ -					
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ 8,679	\$ 906						
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -							
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ 641	\$ 165						
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 32,633	\$ 250						
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 4,926		\$ -					
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	\$ -	\$ -						
94300-120	Ordinary Maint and Operations Contracts - Misc Contracts	\$ 48,454	\$ 13,666	\$ -					
94300	Ordinary Maintenance and Operations Contracts	\$ 161,587	\$ 33,214	\$ -					\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ 70,097							
94000	Total Maintenance	\$ 374,196	\$ 34,303	\$ 6,779	\$ -	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor	\$ -							
95200	Protective services - other contract costs	\$ 74,066							
95300	Protective services - other	\$ 233	\$ -	\$ -					
95500	Employee benefit contributions - protective services	\$ -							
95000	Total Protective Services	\$ 74,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 47,244	\$ -	\$ -					
96120	Liability Insurance	\$ 8,183	\$ 250	\$ -					
96130	Workmen's Compensation	\$ 56,308							
96140	All other Insurance	\$ 24,428							
96100	Total Insurance Premiums	\$ 136,164	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96200	Other general expenses/amortization	\$ 787,712	\$ 586,936	\$ 46,483			\$ 136,474		
96210	Compensated absences	\$ 30,295							
96300	Payments in lieu of taxes	\$ -							
96400	Bad debt - tenant rents	\$ -							
96500	Bad debt - mortgages	\$ -							
96600	Bad debt - other	\$ -	\$ -						

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2020 Audited FDS	Total Programs	Business Activities (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)
96800	Severance expense	\$ -							
96000	Total Other General Expenses	\$ 818,007	\$ 586,936	\$ 46,483	\$ -	\$ -	\$ 136,474	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ -							
96720	Interest on Notes Payable (Short and Long Term)	\$ 125,888							
96730	Amortization of Bond Issue Costs	\$ -							
96700	Total Interest Expense and Amortization Cost	\$ 125,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	Total Operating Expenses	\$ 6,294,125	\$ 900,616	\$ 89,923	\$ 171,069	\$ -	\$ 293,248	\$ -	\$ -
		\$ -							
97000	Excess Revenue Over Operating Expenses	\$ 48,663,950	\$ (792,801)	\$ (75,377)	\$ 0	\$ 2,295	\$ (0)		\$ 70,286
97100	Extraordinary maintenance	\$ 200	\$ 200						
97200	Casualty losses- Non-capitalized	\$ -							
97300-010	Mainstream 1 & 5 year	\$ 67,829							\$ 67,829
97300-020	Home-Ownership	\$ 240,200							
97300-025	Litigation	\$ -							
97300-030	Hope IV	\$ -							
97300-035	Moving to Work	\$ -							
97300-040	Tenant Protection	\$ 1,089,344							
97300-050	All Other	\$ 49,133,870							
97300	Housing assistance payments	\$ 50,531,243							\$ 67,829
97350	HAP Portability-in	\$ -							\$ -
97400	Depreciation expense	\$ 390,746							
97500	Fraud losses	\$ -							
97800	Dwelling units rent expense	\$ -							
90000	Total Expenses	\$ 57,216,314	\$ 900,816	\$ 89,923	\$ 171,069	\$ -	\$ 293,248	\$ -	\$ 67,829
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2020 Audited FDS	Total Programs	Business Activities (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)
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (2,258,239)	\$ (793,001)	\$ (75,377)	\$ 0	\$ 2,295	\$ (0)	\$ -	\$ 2,457
11020	Required Annual Debt Principal Payments	\$ -							
11030	Beginning equity	\$ 17,827,536	\$ 6,784,508	\$ 2,997,739	\$ -	\$ -	\$ -	\$ -	\$ 154,304
11040-010	Prior period adj	\$ (148,889)	\$ -						\$ (148,889)
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 -	\$ -							
11040	Prior period adjustments, equity transfers, and correction of errors	\$ (148,889)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (148,889)
11170-001	Administrative Fee Equity- Beginning Balance	\$ 3,117,573							
11170-010	Administrative Fee Revenue	\$ 4,383,227							
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	\$ -							
11170-050	Other Revenue	\$ -							
11170-051	Comment for Other Revenue	\$ -							
11170-060	Total Admin Fee Revenues	\$ 4,383,227							
11170-080	Total Operating Expenses	\$ 3,881,016							
11170-090	Depreciation	\$ 25,297							
11170-095	Housing Assistance Portability In	\$ -							
11170-100	Other Expenses	\$ 587,090							
11170-101	Comment for Other Expense	\$ -							
11170-110	Total Expenses	\$ 4,493,403							
11170-002	Net Administrative Fee	\$ (110,176)							
11170-003	Administrative Fee Equity- Ending Balance	\$ 3,007,397							
11170	Administrative Fee Equity	\$ 3,007,397							

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.879
Line Item No.	Description - September FY 2020 Audited FDS	Total Programs	Business Activities (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)
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 858,673							
11180-010	Housing Assistance Payment Revenues	\$ 49,051,731							
11180-015	Fraud Recovery Revenue	\$ -							
11180-020	Other Revenue	\$ 587,090							
11180-021	Comment for Other Revenue	\$ -							
11180-025	Investment Income	\$ -							
11180-030	Total HAP Revenues	\$ 49,638,821							
11180-080	Housing Assistance Payments	\$ 50,463,414							
11180-090	Other Expenses	\$ -							
11180-091	Comments for Other Expenses	\$ -							
11180-100	Total Housing Assistance Payments Expenses	\$ 50,463,414							
11180-002	Net Housing Assistance Payments	\$ (824,593)							
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 34,080							
11180	Housing Assistance Payments Equity	\$ 34,080							
11190-210	Total ACC HCV Units	\$ -							
11190-220	Unfunded Units	\$ -							
11190-230	Other Adjustments	\$ -							
11190	Unit Months Available	\$ 86,310	0	0	0	0	0	0	336
11210	Unit Months Leased	\$ 81,807	0	0	0	0	0	0	146
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	\$ -							

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
111	Cash-unrestricted	\$ 3,045,473	\$ 203,768
112	Cash-restricted-modernization and development		
113	Cash-other restricted	\$ 232,742	\$ 789,719
114	Cash-tenant security deposits		\$ 28,422
115	Cash - Restricted for payment of current liability	\$ -	
100	Total Cash	\$ 3,278,215	\$ 1,021,908
122	Accounts receivable - HUD other projects	\$ -	\$ -
124	Account receivable - other government		
125	Account receivable - miscellaneous	\$ 185,966	\$ 21,021
126	Accounts receivable - tenants		\$ 1,882
126.1	Allowance for doubtful accounts - tenants		-\$74
129	Accrued interest receivable	-	
120	Total receivables, net of allowance for doubtful accounts	\$ 185,966	\$ 22,829
131	Investments - unrestricted		
132	Investments - restricted	\$ -	
135	Investments - Restricted for payment of current liability		
142	Prepaid expenses and other assets	\$ 5,151	\$ 15,710
150	Total Current Assets	\$ 3,469,332	\$ 1,060,448
161	Land		\$ 125,000
162	Buildings		\$ 13,757,085
163	Furniture, equipment and machinery - dwellings		
164	Furniture, equipment and machinery - administration	\$ 218,998	\$ 396,678
165	Leasehold improvements		\$ 322,827
166	Accumulated depreciation	-\$137,136	-\$4,310,028
167	Construction in progress		
168	Infrastructure		
160	Total capital assets, net of accumulated depreciation	\$ 81,862	\$ 10,291,562
171-020	Notes, Loans, & mortg rec - Non-current - Partnership		
171	Notes, Loans, & mortgages receivable – Non-current	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -
173	Grants receivable – Non-current		
174	Other assets	\$ -	\$ 89,255
176	Investment in joint venture		
180	Total Non-current Assets	\$ 81,862	\$ 10,380,817
190	Total Assets	\$ 3,551,194	\$ 11,441,265
311	Bank overdraft		
312	Accounts payable <= 90 days	\$ 36,425	\$ 110,618

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
313	Accounts payable > 90 days past due		
321	Accrued wage/payroll taxes payable	\$ 136,290	
322	Accrued compensated absences - current portion	\$ 27,077	
341	Tenant security deposits		\$ 22,100
342	Deferred revenue		\$ 10,417
343	Curr portion long-term debt - capital proj/mortg rev bonds		\$ -
344	Current portion of long-term debt - operating borrowings		
345	Other current liabilities	\$ -	\$ -
346	Accrued liabilities - other		\$ 27,199
347	Inter program - due to		
348	Loan liability - current		
310	Total Current Liabilities	\$ 199,792	\$ 170,334
351	Capital Projects/ Mortgage Revenue Bonds		\$ 7,815,381
352	Long-term debt, net of current - operating borrowings		
353	Non-current liabilities - other FSS liability	\$ 198,664	\$ 655
354	Accrued compensated absences- Non-current	\$ 111,263	
355	Loan liability – Non-current		
356	FASB 5 Liabilities		
357	Accrued Pension and OPEB Liability		
350	Total Non-Current Liabilities	\$ 309,927	\$ 7,816,036
300	Total Liabilities	\$ 509,719	\$ 7,986,370
508.4	Net Investment in Capital Assets	\$ 81,862	\$ 2,476,182
511.4	Restricted Net Position	\$ 34,079	\$ 795,385
512.4	Unrestricted Net Position	\$ 2,925,535	\$ 183,327
513	Total Equity/Net Assets	\$ 3,041,476	\$3,454,895
600	Total Liabilities and Equity/Net assets	\$ 3,551,194	\$11,441,265
Income Statement			
70300	Net tenant rental revenue	\$ -	\$ 352,250
70400	Tenant revenue - other		\$ 4,974
70500	Total Tenant Revenue	\$ -	\$ 357,224
70600-010	Housing assistance payments	\$ 49,051,731	
70600-020	Ongoing administrative fees earned	\$ 4,383,227	
70600	HUD PHA operating grants	\$ 53,434,958	\$ -
70610	Capital grants		

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
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	\$ -	
71400-020	Administrative Fee	\$ -	
71400	Fraud recovery	\$ -	
71500	Other revenue		\$ 505,347
71600	Gain or loss on sale of capital assets		
72000-010	Housing Assistance Payment	\$ -	
72000-020	Administrative Fee		
72000	Investment income - restricted	\$ -	\$ 1,287
70000	Total Revenue	\$ 53,434,958	\$ 863,858

91100	Administrative salaries	\$ 2,219,717	\$ 84,848
91200	Auditing fees	\$ 63,718	\$ 10,710
91400	Advertising and Marketing	\$ 4,210	\$ 616
91500	Employee benefit contributions - administrative	\$ 773,854	\$ 23,673
91600	Office Expenses	\$ 553,978	\$ 53,883
91700	Legal Expense	\$ 4,096	\$ 2,239
91800	Travel	\$ 4,219	
91810	Allocated Overhead		
91900	Other	\$ 15,102	\$ 48,548
91000	Total Operating-Administrative	\$ 3,638,894	\$ 224,517

92100	Tenant services - salaries	\$ 11,125	
92200	Relocation Costs		
92300	Employee benefit contributions - tenant services	\$ 3,805	
92400	Tenant services - other	\$ 1,393	\$ 7,803
92500	Total Tenant Services	\$ 16,323	\$ 7,803

93100	Water	\$ 715	\$ 17,016
93200	Electricity	\$ 37,974	\$ 130,026
93300	Gas	\$ 295	\$ 10,789
93600	Sewer	\$ 629	\$ 36,959
93700	Employee benefit contributions - utilities		
93800	Other utilities expense		
93000	Total Utilities	\$ 39,613	\$ 194,789

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
94100	Ordinary maintenance and operations - labor		\$ 111,630
94200	Ordinary maintenance - materials	\$ 1,301	\$ 21,714
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 1,461	\$ 9,633
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ 182
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 6,210	\$ 2,179
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 1,819	\$ 18,610
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 3,282	\$ 4,653
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts		\$ 7,773
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -	\$ -
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ 107	\$ 369
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 23,953	\$ 8,430
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ -	\$ 4,926
94300-110	Ordinary Maint Contracts - Routine Maint Contracts		
94300-120	Ordinary Maint and Operations Contracts - Misc Contracts	\$ 12,316	\$ 22,473
94300	Ordinary Maintenance and Operations Contracts	\$ 49,148	\$ 79,226
94500	Employee benefit contribution - ordinary maintenance		\$ 70,097
94000	Total Maintenance	\$ 50,449	\$ 282,666
95100	Protective services - labor		
95200	Protective services - other contract costs	\$ 11,491	\$ 62,575
95300	Protective services - other	\$ 233	\$ -
95500	Employee benefit contributions - protective services		
95000	Total Protective Services	\$ 11,724	\$ 62,575
96110	Property Insurance	\$ 6,305	\$ 40,939
96120	Liability Insurance	\$ 652	\$ 7,281
96130	Workmen's Compensation	\$ 49,717	\$ 6,591
96140	All other Insurance	\$ 21,826	\$ 2,602
96100	Total Insurance Premiums	\$ 78,500	\$ 57,414
96200	Other general expenses/amortization	\$ 15,219	\$ 2,600
96210	Compensated absences	\$ 30,295	
96300	Payments in lieu of taxes		
96400	Bad debt - tenant rents		\$ -
96500	Bad debt - mortgages		
96600	Bad debt - other		

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
96800	Severance expense		
96000	Total Other General Expenses	\$ 45,514	\$ 2,600

96710	Interest of Mortgage (or Bonds) Payable		
96720	Interest on Notes Payable (Short and Long Term)		\$ 125,888
96730	Amortization of Bond Issue Costs		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ 125,888

96900	Total Operating Expenses	\$ 3,881,016	\$ 958,253
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97000	Excess Revenue Over Operating Expenses	\$ 49,553,942	\$ (94,395)
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97100	Extraordinary maintenance		\$ -
97200	Casualty losses- Non-capitalized		\$ -
97300-010	Mainstream 1 & 5 year		
97300-020	Home-Ownership	\$ 240,200	
97300-025	Litigation		
97300-030	Hope IV		
97300-035	Moving to Work		
97300-040	Tenant Protection	\$ 1,089,344	
97300-050	All Other	\$ 49,133,870	
97300	Housing assistance payments	\$ 50,463,414	
97350	HAP Portability-in	\$ -	
97400	Depreciation expense	\$ 25,297	\$ 365,449
97500	Fraud losses		\$ -
97800	Dwelling units rent expense		
90000	Total Expenses	\$ 54,369,727	\$ 1,323,702

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)	\$ -	\$ -

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (934,769)	\$ (459,844)

11020	Required Annual Debt Principal Payments		
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11030	Beginning equity	\$ 3,976,247	\$ 3,914,738
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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 -		
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -	\$ -

11170-001	Administrative Fee Equity- Beginning Balance	\$ 3,117,573	
11170-010	Administrative Fee Revenue	\$ 4,383,227	
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	\$ -	
11170-050	Other Revenue	\$ -	
11170-051	Comment for Other Revenue		
11170-060	Total Admin Fee Revenues	\$ 4,383,227	
11170-080	Total Operating Expenses	\$ 3,881,016	
11170-090	Depreciation	\$ 25,297	
11170-095	Housing Assistance Portability In	\$ -	
11170-100	Other Expenses	\$ 587,090	
11170-101	Comment for Other Expense	Transfer'd to NRA	
11170-110	Total Expenses	\$ 4,493,403	
11170-002	Net Administrative Fee	\$ (110,176)	
11170-003	Administrative Fee Equity- Ending Balance	\$ 3,007,397	
11170	Administrative Fee Equity	\$ 3,007,397	

		14.871	6.2
Line Item No.	Description - September FY 2020 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2019
		18	
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 858,673	
11180-010	Housing Assistance Payment Revenues	\$ 49,051,731	
11180-015	Fraud Recovery Revenue	\$ -	
11180-020	Other Revenue	\$ 587,090	
11180-021	Comment for Other Revenue	Transfer'd from NRA	
11180-025	Investment Income	\$ -	
11180-030	Total HAP Revenues	\$ 49,638,821	
11180-080	Housing Assistance Payments	\$ 50,463,414	
11180-090	Other Expenses	\$ -	
11180-091	Comments for Other Expenses		
11180-100	Total Housing Assistance Payments Expenses	\$ 50,463,414	
11180-002	Net Housing Assistance Payments	\$ (824,593)	
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 34,080	
11180	Housing Assistance Payments Equity	\$ 34,080	

11190-210	Total ACC HCV Units		
11190-220	Unfunded Units		
11190-230	Other Adjustments		
11190	Unit Months Available	85974	0
11210	Unit Months Leased	81661	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		

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2020 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
111	Cash-unrestricted	\$ -	\$ -	\$ -	\$ -
112	Cash-restricted-modernization and development	\$ -			
113	Cash-other restricted	\$ 1,811,335	\$ -	\$ 2,393	\$ 1,808,942
114	Cash-tenant security deposits	\$ -			
115	Cash - Restricted for payment of current liability	\$ -	\$ -		\$ -
100	Total Cash	\$ 1,811,335	\$ -	\$ 2,393	\$ 1,808,942
121	Accounts receivable - PHA projects (PIV & POV)	\$ -			
122	Accounts receivable - HUD other projects	\$ 390,172	\$ 390,172	\$ -	\$ -
124	Account receivable - other government	\$ -			
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ -			
126.1	Allowance for doubtful accounts - tenants	\$ -			
129	Accrued interest receivable	\$ -	\$ -	\$ -	
120	Total receivables, net of allowance for doubtful accounts	\$ 390,172	\$ 390,172	\$ -	\$ -
131	Investments - unrestricted	\$ -	\$ -	\$ -	
132	Investments - restricted	\$ -	\$ -	\$ -	
135	Investments - Restricted for payment of current liability	\$ -			
142	Prepaid expenses and other assets	\$ -			
150	Total Current Assets	\$ 2,201,507	\$ 390,172	\$ 2,393	\$ 1,808,942
161	Land	\$ -	\$ -		
162	Buildings	\$ -			
163	Furniture, equipment and machinery - dwellings	\$ -			
164	Furniture, equipment and machinery - administration	\$ -			
165	Leasehold improvements	\$ -	\$ -		
166	Accumulated depreciation	\$ -			
167	Construction in progress	\$ -			
168	Infrastructure	\$ -			
160	Total capital assets, net of accumulated depreciation	\$ -	\$ -	\$ -	\$ -
171	Notes, Loans, & mortgages receivable – Non-current	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -			
174	Other assets	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -			
180	Total Non-current Assets	\$ -	\$ -	\$ -	\$ -
190	Total Assets	\$ 2,201,507	\$ 390,172	\$ 2,393	\$ 1,808,942

Line Item No.	Description - September FY 2020 Audited FDS	Total CARES Act Funding	14.PHC	14.MSC	14.HCV
			Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
311	Bank overdraft	\$ -			
312	Accounts payable <= 90 days	\$ 390,172	\$ 390,172	\$ -	\$ -
313	Accounts payable > 90 days past due	\$ -			
321	Accrued wage/payroll taxes payable	\$ -			
322	Accrued compensated absences - current portion	\$ -			
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	\$ -			
342-010	Deferred revenue - Operating Subsidy	\$ -			
342-020	Deferred revenue - Capital fund	\$ -			
342-030	Deferred revenue - Other	\$ -			
342	Deferred revenue	\$ 1,811,335	\$ -	\$ 2,393	\$ 1,808,942
343-010	CFFP	\$ -			
343-020	Capital Projects/ Mortgage 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	\$ -	\$ -		
346	Accrued liabilities - other	\$ -			
347	Inter program - due to	\$ -	\$ -		\$ -
348	Loan liability - current	\$ -			
310	Total Current Liabilities	\$ 2,201,507	\$ 390,172	\$ 2,393	\$ 1,808,942
351	Capital Projects/ Mortgage Revenue Bonds	\$ -			
352	Long-term debt, net of current - operating borrowings	\$ -			
353	Non-current liabilities - other FSS liability	\$ -			
356	FASB 5 Liabilities	\$ -			
357	Accrued Pension and OPEB Liability	\$ -			
350	Total Non-Current Liabilities	\$ -	\$ -	\$ -	\$ -
300	Total Liabilities	\$ 2,201,507	\$ 390,172	\$ 2,393	\$ 1,808,942
508.4	Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -
511.4	Restricted Net Position	\$ -	\$ -	\$ -	\$ -
512.4	Unrestricted Net Position	\$ -	\$ -	\$ -	\$ -
513	Total Equity/Net Assets	\$ -	\$0	\$0	\$0
600	Total Liabilities and Equity/Net assets	\$2,201,507	\$390,172	\$ 2,393	\$ 1,808,942

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2020 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
	Income Statement				
70300	Net tenant rental revenue	\$ -	\$ -	\$ -	
70400	Tenant revenue - other	\$ -			
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 544,914	\$ 491,741	\$ -	\$ 53,173
70610	Capital 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	\$ -	\$ -	\$ -	
71600	Gain or loss on sale of capital assets	\$ -			
72000-010	Housing Assistance Payment	\$ -			
72000-020	Administrative Fee	\$ -			
72000	Investment income - restricted	\$ -	\$ -	\$ -	
70000	Total Revenue	\$ 544,914	\$ 491,741	\$ -	\$ 53,173
91100	Administrative salaries	\$ -			
91200	Auditing fees	\$ -	\$ -	\$ -	
91400	Advertising and Marketing	\$ -	\$ -	\$ -	
91500	Employee benefit contributions - administrative	\$ -	\$ -		\$ -
91600	Office Expenses	\$ -	\$ -		\$ -
91700	Legal Expense	\$ -	\$ -	\$ -	
91800	Travel	\$ -	\$ -		\$ -
91810	Allocated Overhead	\$ -			
91900	Other	\$ -	\$ -	\$ -	\$ -
91000	Total Operating-Administrative	\$ -	\$ -	\$ -	\$ -
92100	Tenant services - salaries	\$ -			
92200	Relocation Costs	\$ 50,157	\$ 50,157	\$ -	
92300	Employee benefit contributions - tenant services	\$ -			
92400	Tenant services - other	\$ 494,757	\$ 441,584	\$ -	\$ 53,173

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2020 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
92500	Total Tenant Services	\$ 544,914	\$ 491,741	\$ -	\$ 53,173
93100	Water	\$ -	\$ -	\$ -	
93200	Electricity	\$ -	\$ -	\$ -	
93300	Gas	\$ -	\$ -		
93600	Sewer	\$ -		\$ -	
93700	Employee benefit contributions - utilities	\$ -			
93800	Other utilities expense	\$ -			
93000	Total Utilities	\$ -	\$ -	\$ -	\$ -
94100	Ordinary maintenance and operations - labor	\$ -			
94200	Ordinary maintenance - materials	\$ -	\$ -	\$ -	
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ -		\$ -	
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ -	\$ -	
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ -			
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ -	\$ -		
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ -	\$ -	\$ -	
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ -	\$ -		
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -			
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ -	\$ -		
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ -	\$ -		
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ -		\$ -	
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	\$ -	\$ -		
94300-120	Ordinary Maint and Operations Contracts - Misc Contracts	\$ -	\$ -	\$ -	
94300	Ordinary Maintenance and Operations Contracts	\$ -	\$ -	\$ -	
94500	Employee benefit contribution - ordinary maintenance	\$ -			
94000	Total Maintenance	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor	\$ -			
95200	Protective services - other contract costs	\$ -			
95300	Protective services - other	\$ -	\$ -	\$ -	
95500	Employee benefit contributions - protective services	\$ -			
95000	Total Protective Services	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ -	\$ -	\$ -	

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2020 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
96120	Liability Insurance	\$ -	\$ -	\$ -	
96130	Workmen's Compensation	\$ -			
96140	All other Insurance	\$ -			
96100	Total Insurance Premiums	\$ -	\$ -	\$ -	\$ -
96200	Other general expenses/amortization	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -
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	\$ 544,914	\$ 491,741	\$ -	\$ 53,173
97000	Excess Revenue Over Operating Expenses	\$ -	\$ -	\$ -	\$ -
97100	Extraordinary maintenance	\$ -	\$ -		
97200	Casualty losses- Non-capitalized	\$ -			
97300	Housing assistance payments	\$ -			
97350	HAP Portability-in	\$ -			
97400	Depreciation expense	\$ -			
97500	Fraud losses	\$ -			
97800	Dwelling units rent expense	\$ -			
90000	Total Expenses	\$ 544,914	\$ 491,741	\$ -	\$ 53,173
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	\$ -			

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2020 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
10094	Transfers between Programs and Projects - out	\$ -	\$ -		
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -
11020	Required Annual Debt Principal Payments	\$ -			
		\$ -			
11030	Beginning equity	\$ -	\$ -	\$ -	\$ -
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available	\$ -	0	0	0
11210	Unit Months Leased	\$ -	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 2020 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
111	Cash-unrestricted	\$ 4,811,014	\$ 5,834,024	\$ -	\$ -	\$ 10,645,038
112	Cash-restricted-modernization and development	\$ -	\$ -	\$ -		\$ -
113	Cash-other restricted	\$ 4,454,549	\$ 2,026,399	\$ 1,811,335	\$ -	\$ 8,292,283
114	Cash-tenant security deposits	\$ 377,442	\$ 28,422	\$ -		\$ 405,863
115	Cash - Restricted for payment of current liability	\$ -	\$ -	\$ -		\$ -
100	Total Cash	\$ 9,643,004	\$ 7,888,846	\$ 1,811,335	\$ -	\$ 19,343,185

121	Accounts receivable - PHA projects	\$ -	\$ -	\$ -		\$ -
122	Accounts receivable - HUD other projects	\$ 351,419	\$ 27,508	\$ 390,172		\$ 769,099
124	Account receivable - other government	\$ -	\$ -	\$ -		\$ -
125	Account receivable - miscellaneous	\$ 134,775	\$ 269,988	\$ -		\$ 404,763
126	Accounts receivable - tenants	\$ 263,496	\$ 1,882	\$ -		\$ 265,378
126.1	Allowance for doubtful accounts - tenants	\$ (52,511)	\$ (74)	\$ -		\$ (52,585)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -	\$ -		\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	\$ -	\$ -		\$ -
128	Fraud recovery	\$ 6,781	\$ -	\$ -		\$ 6,781
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -	\$ -		\$ -
129	Accrued interest receivable	\$ 9,257	\$ 4,069	\$ -		\$ 13,325
120	Total receivables, net of allowance for doubtful accounts	\$ 713,216	\$ 303,373	\$ 390,172	\$ -	\$ 1,406,760

131	Investments - unrestricted	\$ 994,801	\$ 2,462,000	\$ -		\$ 3,456,801
132	Investments - restricted	\$ 3,063,688	\$ 1,562,822	\$ -		\$ 4,626,510
135	Investments - Restricted for pymt of curr liability	\$ -	\$ -	\$ -		\$ -
142	Prepaid expenses and other assets	\$ 1,237,095	\$ 20,861	\$ -		\$ 1,257,956
143	Inventories	\$ -	\$ -	\$ -		\$ -
143.1	Allowance for obsolete inventories	\$ -	\$ -	\$ -		\$ -
144	Inter program - due from	\$ -	\$ -	\$ -		\$ -
150	Total Current Assets	\$ 15,651,803	\$ 12,237,901	\$ 2,201,507	\$ -	\$ 30,091,212

161	Land	\$ 12,907,104	\$ 445,000	\$ -		\$ 13,352,104
162	Buildings	\$ 223,759,142	\$ 13,757,085	\$ -	\$ -	\$ 237,516,228
163	Furniture, equipment and machinery - dwellings	\$ 153,860	\$ -	\$ -		\$ 153,860
164	Furniture, equipment and machinery - administration	\$ 535,130	\$ 615,676	\$ -	\$ -	\$ 1,150,806
165	Leasehold improvements	\$ 11,995,031	\$ 360,778	\$ -	\$ -	\$ 12,355,809
166	Accumulated depreciation	\$ (173,792,504)	\$ (4,447,163)	\$ -	\$ -	\$ (178,239,667)
167	Construction in progress	\$ 5,032,551	\$ -	\$ -		\$ 5,032,551

Line Item No.	Description - September FY 2020 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
168	Infrastructure	\$ -	\$ -	\$ -		\$ -
160	Total capital assets, net of accumulated depreciation	\$ 80,590,313	\$ 10,731,375	\$ -	\$ -	\$ 91,321,688

171	Notes, Loans, & mortgages receivable – Non-current	\$ 79,640,462	\$ 894,884	\$ -	\$ (7,913,624)	\$ 72,621,722
172	Notes, Loans, & mortgages receivable – Non-current – past due	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -	\$ -	\$ -		\$ -
174	Other assets	\$ -	\$ 89,255	\$ -	\$ (89,255)	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -		\$ -
180	Total Non-current Assets	\$ 160,230,775	\$ 11,715,515	\$ -	\$ (8,002,879)	\$ 163,943,410

190	Total Assets	\$ 175,882,578	\$ 23,953,415	\$ 2,201,507	\$ (8,002,879)	\$ 194,034,620
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311	Bank overdraft	\$ 7,646	\$ -	\$ -		\$ 7,646
312	Accounts payable <= 90 days	\$ 549,033	\$ 153,327	\$ 390,172		\$ 1,092,533
313	Accounts payable > 90 days past due	\$ -	\$ -	\$ -		\$ -
321	Accrued wage/payroll taxes payable	\$ 100,407	\$ 149,120	\$ -		\$ 249,527
322	Accrued compensated absences - current portion	\$ 83,156	\$ 27,077	\$ -		\$ 110,234
324	Accrued contingency liability	\$ -	\$ -	\$ -		\$ -
325	Accrued interest payable	\$ 144,900	\$ -	\$ -		\$ 144,900
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 327,456	\$ 22,100	\$ -		\$ 349,556
342	Deferred revenue	\$ 46,027	\$ 13,350	\$ 1,811,335	\$ -	\$ 1,870,712
343	Current portion of long-term debt - capital projects/mortg revenue bonds	\$ 765,630	\$ -	\$ -	\$ -	\$ 765,630
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -	\$ -		\$ -
345	Other current liabilities	\$ 40,210	\$ 14,874	\$ -	\$ (98,244)	-\$43,160
346	Accrued liabilities - other	\$ 51,243	\$ 27,199	\$ -	\$ -	\$ 78,442
347	Inter program - due to	\$ -	\$ -	\$ -		\$ -
348	Loan liability - current	\$ -	\$ -	\$ -		\$ -
310	Total Current Liabilities	\$ 2,115,709	\$ 407,047	\$ 2,201,507	\$ (98,244)	\$ 4,626,020

351	Capital Projects/ Mortgage Revenue Bonds	\$ 5,665,923	\$ 7,815,381	\$ -	\$ (7,815,380)	\$ 5,665,924
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -	\$ -		\$ -
353	Non-current liabilities - other	\$ 143,633	\$ 199,319	\$ -		\$ 342,952
354	Accrued compensated absences- Non-current	\$ 323,045	\$ 111,264	\$ -		\$ 434,309
355	Loan liability – Non-current		\$ -	\$ -		\$ -

Line Item No.	Description - September FY 2020 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
356	FASB 5 Liabilities	\$ -	\$ -	\$ -		\$ -
357	Accrued Pension and OPEB Liability	\$ -	\$ -	\$ -		\$ -
350	Total Non-Current Liabilities	\$ 6,132,599	\$ 8,125,964	\$ -	\$ (7,815,380)	\$ 6,443,184

300	Total Liabilities	\$ 8,248,313	\$ 8,533,010	\$ 2,201,507	\$ (7,913,624)	\$ 11,069,206
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508.1	Net Investment in Capital Assets	\$ 74,158,759	\$ 2,915,995	\$ -	\$ 7,815,380	\$ 84,890,136
511.1	Restricted Net Position	\$ 87,065,048	\$ 4,291,109	\$ -	\$ (7,913,624)	\$ 83,442,534
512.1	Unrestricted Net Position	\$ 6,410,461	\$ 8,213,301	\$ -	\$ 8,989	\$ 14,632,751
513	Total Equity/Net Assets	\$ 167,634,266	\$ 15,420,406	\$ -	\$ (89,255)	\$ 182,965,418

600	Total Liabilities and Equity/Net assets	\$ 175,882,578	\$ 23,953,415	\$ 2,201,507	\$ (8,002,879)	\$ 194,034,620
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	Income Statement					
70300	Net tenant rental revenue	\$ 2,809,878	\$ 352,250			\$ 3,162,128
70400	Tenant revenue - other	\$ 62,362	\$ 4,974			\$ 67,336
70500	Total Tenant Revenue	\$ 2,872,238	\$ 357,224	\$ -		\$3,229,464

70600	HUD PHA operating grants	\$ 14,117,817	\$ 53,969,562	\$ 544,914		\$ 68,632,293
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70610	Capital grants	\$ 3,791,092	\$ -	\$ -		\$ 3,791,092
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70700	Total Fee Revenue	\$ -	\$ -		\$ -	\$ -
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71100	Investment income - unrestricted	\$ 143,453	\$ 48,596		(125,888)	\$ 66,161
71400	Fraud recovery	\$ 4,320	\$ -			\$ 4,320
71500	Other revenue	\$ 650,827	\$ 569,878		\$ (505,347)	\$ 715,358
71600	Gain or loss on sale of capital assets	\$ -	\$ -			\$ -
72000	Investment income - restricted	\$ 47,293	\$ 12,816		\$0	\$60,110
70000	Total Revenue	\$ 21,627,052	\$ 54,958,076	\$ 544,914	\$ (631,235)	\$ 76,498,807

91100	Administrative salaries	\$ 1,473,963	\$ 2,546,164			\$ 4,020,127
91200	Auditing fees	\$ 93,309	\$ 74,428		\$ -	\$ 167,737
91400	Advertising and Marketing	\$ 5,976	\$ 4,826			\$ 10,802
91500	Employee benefit contributions - administrative	\$ 451,440	\$ 872,063			\$ 1,323,503
91600	Office Expenses	\$ 477,583	\$ 890,221			\$ 1,367,803
91700	Legal Expense	\$ 137,844	\$ 6,334			\$ 144,178
91800	Travel	\$ 1,224	\$ 7,199		\$ -	\$ 8,424
91810	Allocated Overhead	\$ 1,278,320	\$ -			\$ 1,278,320
91900	Other	\$ 619,322	\$ 63,836		\$ -	\$ 683,158

Line Item No.	Description - September FY 2020 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
91000	Total Operating-Administrative	\$ 4,538,980	\$ 4,465,073	\$ -	\$ -	\$ 9,004,053
92100	Tenant services - salaries	\$ 189,452	\$ 11,125	\$ -		\$ 200,577
92200	Relocation Costs	\$ 2,132	\$ -	\$ 50,157		\$ 52,289
92300	Employee benefit contributions - tenant srvs	\$ 68,381	\$ 3,805	\$ -		\$ 72,186
92400	Tenant services - other	\$ 44,508	\$ 50,850	\$ 494,757		\$ 590,115
92500	Total Tenant Services	\$ 304,474	\$ 65,780	\$ 544,914	\$0	\$915,168
93100	Water	\$ 300,824	\$ 18,046	\$ -		\$ 318,870
93200	Electricity	\$ 816,677	\$ 168,000	\$ -		\$ 984,677
93300	Gas	\$ 193,518	\$ 11,084	\$ -		\$ 204,602
93600	Sewer	\$ 944,154	\$ 37,588	\$ -		\$ 981,741
93800	Other utilities expense	\$ 1,593,203	\$ -	\$ -		\$ 1,593,203
93000	Total Utilities	\$ 3,848,376	\$ 234,718	\$ -	\$0	\$4,083,094
94100	Ordinary maintenance and operations - labor	\$ 1,357,546	\$ 111,630			\$1,469,176
94200	Ordinary maintenance and operations - materials and other	\$ 669,225	\$ 30,883		\$ -	\$ 700,108
94300	Ordinary Maintenance and Operations Contracts	\$ 1,901,043	\$ 161,587		\$ -	\$ 2,062,630
94500	Employee benefit contribution - ordinary maintenance	\$ 618,263	\$ 70,097			\$ 688,359
94000	Total Maintenance	\$ 4,546,076	\$ 374,198	\$ -	\$ -	\$ 4,920,275
95100	Protective services - labor	\$ -	\$ -			\$ -
95200	Protective services - other contract costs	\$ 1,361,385	\$ 74,066			\$ 1,435,451
95300	Protective services - other	\$ 33,519	\$ 233			\$ 33,752
95500	Employee benefit contributions - protective services	\$ -	\$ -			\$ -
95000	Total Protective Services	\$ 1,394,903	\$ 74,300	\$ -	\$0	\$1,469,203
96110	Property Insurance	\$ 316,464	\$ 47,244			\$ 363,708
96120	Liability Insurance	\$ 164,741	\$ 8,183			\$ 172,924
96130	Workmen's Compensation	\$ 93,161	\$ 56,308			\$ 149,469
96140	All other Insurance	\$ 25,538	\$ 24,429			\$ 49,967
96100	Total Insurance Premiums	\$ 599,905	\$ 136,164	\$ -	\$0	\$736,069
96200	Other general expenses	\$ 5,387,385	\$ 787,712		\$ (507,181)	\$ 5,667,917
96210	Compensated absences	\$ 41,777	\$ 30,295			\$ 72,072
96300	Payments in lieu of taxes	\$ -	\$ -			\$ -

Line Item No.	Description - September FY 2020 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
96400	Bad debt - tenant rents	\$ 101,727	\$ -			\$ 101,727
96000	Total Other General Expenses	\$ 5,530,890	\$ 818,007	\$ -	\$ (507,181)	\$ 5,841,716
96710	Interest of Mortgage (or Bonds) Payable	\$ 306,809	\$ -		\$ (125,888)	\$ 180,921
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ 125,888		\$ -	\$ 125,888
96730	Amortization of Bond Issue Costs	\$ -	\$ -			\$0
96700	Total Interest Expense and Amortization Cost	\$ 306,809	\$ 125,888	\$ -	\$ (125,888)	\$ 306,809
96900	Total Operating Expenses	\$ 21,070,415	\$ 6,294,126	\$ 544,914	\$ (633,069)	\$ 27,276,387
97000	Excess Revenue Over Operating Expenses	\$ 556,638	\$ 48,663,949	\$ -	\$ 1,834	\$ 49,222,421
97100	Extraordinary maintenance	\$ 143,509	\$ 200			\$ 143,709
97200	Casualty losses- Non-capitalized	\$ 1,190	\$ -			\$ 1,190
97300	Housing assistance payments	\$ -	\$ 50,531,243			\$ 50,531,243
97350	HAP Portability-in	\$ -	\$ -			\$ -
97400	Depreciation expense	\$ 7,596,392	\$ 390,747		\$ -	\$ 7,987,139
90000	Total Expenses	\$ 28,811,503	\$ 57,216,314	\$ 544,914	\$ (633,069)	\$ 85,939,662
10010	Operating transfer in	\$ 2,489,998	\$ -	\$ -		\$ 2,489,998
10020	Operating transfer out	\$ (2,489,998)	\$ -	\$ -		\$ (2,489,998)
10091	Inter Project Excess Cash Transfer In	\$ 150,000	\$ -	\$ -		\$ 150,000
10092	Inter Project Excess Cash Transfer Out	\$ (150,000)	\$ -	\$ -		\$ (150,000)
10093	Transfers between Programs and Projects - in	\$ -	\$ -	\$ -		\$ -
10094	Transfers between Programs and Projects - out	\$ -	\$ -	\$ -		\$ -
10100	Total other financing sources (uses)	\$ 0	\$ -	\$ -	\$ -	\$ 0
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ (7,184,454)	\$ (2,258,241)	\$ -	\$ 1,834	\$ (9,440,872)
11020	Required Annual Debt Principal Payments	\$ 720,250	\$ -		\$ -	\$ 720,250
11030	Beginning equity	\$ 174,818,732	\$ 17,827,536	\$ -	\$ (91,089)	\$ 192,555,179
11040-070	Equity Transfers - Capital funds trf in (4910)	\$ 3,791,092	\$ -			\$ 3,791,092
11040-080	Equity Transfers - Capital funds trf out (4911)	\$ (3,791,092)	\$ -			\$ (3,791,092)
11040	Prior period adjs, equity transfers, and correction of errors	\$ 1	\$ (148,889)	\$ -	\$0	\$ (148,888)

Line Item No.	Description - September FY 2020 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
11170	Administrative Fee Equity	\$ -	\$ 3,007,397			\$ 3,007,397
11180	Housing Assistance Payments Equity	\$ -	\$ 34,080			\$ 34,080
11190	Unit Months Available	32,459	86,310			118,769
11210	Unit Months Leased	31,117	81,807			112,924
11610	Land Purchases	\$ -	\$ -			\$ -
11620	Building Purchases	\$ -	\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -			\$ -
11640	Furniture & Equipment-Administrative	\$ -	\$ -			\$ -
11650	Leasehold Improvements Purchases	\$ 3,070,850	\$ -			\$ 3,070,850
11660	Infrastructure Purchases	\$ -	\$ -			\$ -
13510	CFFP Debt Service Payments	\$ 1,027,059	\$ -			\$ 1,027,059
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, 2020, and its blended component units as of December 31, 2019, 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 November 11, 2021.

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, LLC

Hayes & Associates, L.L.C.
Omaha, Nebraska
November 11, 2021



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, 2020. 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, 2020.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-001 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-002 to be a significant deficiency.

The St. Louis Housing Authority's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The St. Louis Housing Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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
November 11, 2021

St. Louis Housing Authority
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2020

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:	2020-001
• Significant deficiencies identified:	2020-002
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:	2020-001 2020-002

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.871 & 14.879	Section 8 Housing Choice Voucher Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,171,371
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Audit qualified as low-risk auditee:	Yes
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St. Louis Housing Authority
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2020

II. FINDINGS—FINANCIAL STATEMENTS

None noted.

III. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS

2020-001: Failure to Abate Assistance Subsequent to Failed Property Inspections

Condition – As part of our audit procedures, we evaluated the procedures related to the property inspections of participants of the Section 8 Housing Choice Voucher Program required by the U.S. Department of Housing and Urban Development (HUD). During the audit we noted the Housing Authority failed to follow up on 4 of the 40 failed inspections we reviewed.

Criteria – HUD requires the Housing Authority perform annual property inspections of voucher participants, to follow-up on all failed inspections within a specific timeframe, and to abate assistance payments if the reasons for failure have not been resolved.

Cause – Lack of control regarding documentation and follow-up.

Effect – An increased risk that the Housing Authority will not take proper actions to abate assistance to ineligible housing.

Questioned Costs – None.

Recommendation – We recommend the Housing Authority review current tenant files to ensure property inspection status is up to date and implement controls to ensure the necessary follow-up to inspections is performed.

Management's Response - The Housing Authority accepts the recommendation and acknowledge that sufficient documentation pertaining to failed inspections was not present. A new Inspection Supervisor was hired in July 2021 and SLHA has contracted with McCright & Associates to perform inspections on those units where owner self-certifications were allowed under the HUD COVID-19 waivers during the pandemic, and these parties will ensure that abatements occur in a timely fashion. The Supervisor will review inspection results on a monthly basis and generate an Abatement Report to ensure that required abatements occur in a timely fashion. Current Inspection staff will be closely monitored to ensure that all pertinent information relative to inspections are recorded in the Yardi system.

St. Louis Housing Authority
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2020

III. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS
- CONTINUED

2020-002: Absence of Sufficient Documentation required by HUD

Condition – As part of our audit procedures, we evaluated the availability of documentation required by the U.S. Department of Housing and Urban Development (HUD). During the audit of the Section 8 Housing Choice Voucher Program we noted the absence of sufficient documentation maintained for 12 of the 80 tenant files reviewed.

Criteria – HUD requires the Housing Authority obtain and maintain appropriate documentation for all voucher participants and to properly document communications, inspection results, reasons for failure, and resolutions of annual property inspections.

Cause – Lack of control regarding documentation.

Effect – An increased risk exists that the Housing Authority will lack necessary information to perform annual assessments and may fail to follow through with appropriate resolutions to failed inspections.

Questioned Costs – None.

Recommendation – We recommend the Housing Authority review current tenant files to ensure the necessary documentation is available and implement a periodic review process to ensure documentation is being added to new tenant files going forward.

Management's Response – The Housing Authority accepts the recommendation and acknowledge that sufficient documentation pertaining to tenant files was not present. A new Inspection Supervisor was hired in July 2021 and SLHA has contracted with McCright & Associates to perform inspections on those units where owner self-certifications were allowed under the HUD COVID-19 waivers during the pandemic, and these parties will ensure that abatements occur in a timely fashion. The Supervisor will review inspection results on a monthly basis and generate an Abatement Report to ensure that required abatements occur in a timely fashion. Current Inspection staff will be closely monitored to ensure that all pertinent information is recorded in the Yardi system.

St. Louis Housing Authority
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended September 30, 2020

I. FINDINGS-FINANCIAL STATEMENTS

None reported.

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS

None reported.



at the corner of family and future

November 5, 2021

Mr. Frank L. Hayes CPA, President
HAYES & ASSOCIATES LLC
1015 North 98th Street, Suite 200
Omaha, NE 68114

Dear Mr. Hayes:

SUBJECT: Response to Audit Findings – Failure to Abate HAP

This is in response to the findings identified below and in the attached spreadsheet compiled by Josh Armatis regarding SLHA's failure to abate HAP due to failed unit inspections

Address

Failed Date

- 3529 St. Henry Lane

3/05/2020

Response: This unit has been occupied by Serecia Tate since 9/01/2018, and she currently resides here. Our records indicate that the unit failed the annual inspection on 3/5/2020 and again on 3/09/2020, only four days later (Ex A). There is no indication of the reason the unit failed, and it's highly possible that the unit passed inspection a short time later.

Typically, owners are allowed 30 days, plus any approved extension, to cure HQS deficiencies. The fact that this unit was inspected only four days later suggests that the owner was not allowed sufficient time to complete the repair, and may have been granted an extension, thus negating the need for abatement. It should also be noted that the resident remained in the unit, and did not discuss any HQS issues during her recertification interview (Ex A-1). This evidence, while not as detailed as it should be, suggests that the HQS deficiencies did not warrant abatement.

- 1276 Kingsland

3/09/2020

Response: Our records indicate that this unit failed inspection on 3/9/2020 and again on 4/3/2020. There is no indication of the reason the unit failed and no information on when the unit passed inspection. It appears that the owner was given sufficient time to cure the deficiencies, but failed to do so within the prescribed time frame.

It also appears that this unit should have, perhaps, been abated; but the question is for how long? The owner may have been granted an extension to complete the repairs, but the record is not complete. The resident, Nathan Tucker, resided in this unit from August 2012 until his death in November 2020, and did not discuss any issues with the unit, as is typical, during his annual recertification in August 2020.

- 2686 Expo

8/25/2020

Response: This unit failed inspection due to water leaks in the ceiling and the basement. There is no indication when the repairs were completed, and the unit should have been abated.

- 155 Chambers Rd, #D

8/31/2020

Response: The tenant complained of pest infestation and a/c not working. There is no indication when these deficiencies were cured; however, an inspection performed on 2/25/2021 received a pass rating. This unit should have been abated, but it is not clear when the abatement should have ended.

Finding: General lack of documentation

Response: SLHA closed its offices in mid-March of 2020 due to the COVID-19 pandemic. All staff were required to work from home in compliance with advisories and directives from public health professionals to slow the spread and reduce the risk of exposure, thus severely impacting program operations and necessitating a number of changes in traditional processes and procedures.

On April 10, 2020, HUD issued Notice PIH 2020-05 wherein HUD waived and established alternative requirements for numerous statutory and regulatory requirements for the Public Housing program, Housing Choice

Voucher (HCV) program, Indian Housing Block Grant (IHBG) program, and Indian Community Development Block Grant (ICDBG) program.

These waivers provided administrative flexibilities and relief to public housing agencies (PHAs), Indian tribes, and tribally designated housing entities (TDHEs) in response to the COVID-19 national emergency. With respect to the Public Housing and HCV programs, use of these waivers was at the discretion of the PHA; however, HUD strongly encouraged PHAs to utilize any and all waivers and alternative requirements as necessary to keep public housing and HCV programs operational to the extent practicable.

SLHA immediately adopted all waivers applicable to the Public Housing and Housing Choice Voucher Program (attached Exhibit B). All waivers applicable to HQS inspections eliminated the requirement to conduct physical inspections of the property and instead rely on the owners' self-certification that they are not aware of any life threatening issues in the assisted unit.

This self-certification was e-mailed to the Inspector, but not printed and scanned into the Yardi System due to the absence of the necessary home equipment (printer/scanners) and lack of computer knowledge by several Inspectors.

(These waivers were extended twice by HUD through PIH Notices 2020-33, and 2021-14.)

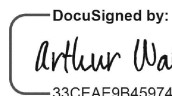
Corrective Actions: A new Inspection Supervisor was hired in July 2021 and SLHA has contracted with McCright & Associates to perform inspections on those units where owner self-certifications were allowed under the HUD COVID-19 waivers during the pandemic, and these parties will ensure that abatements occur in a timely fashion.

SLHA staff has returned to conducting physical inspections, and generating documentation relative to those inspections. The Supervisor will review inspection results on a monthly basis and generate an Abatement Report to ensure that required abatements occur in a timely fashion. Current Inspection staff will be closely monitored to ensure that all pertinent information relative to inspections are recorded in the Yardi system.

In addition, HCV program supervisors will conduct monthly tenant file reviews.

Please let me know if you have any questions or need additional information.

Sincerely,

DocuSigned by:



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Arthur N. Waller

Director of Operations

St. Louis Housing Authority