

St. Louis Housing Authority
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
For the year ended September 30, 2021

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

Hayes & Associates, L.L.C.
Omaha, Nebraska
DATE

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2021

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, 2021. 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) 2021 report on all of SLHA's assets, liabilities, revenues, expenses, and net position for the programs it administers. In summary, SLHA's FY 2021 financial highlights include the following:

- The St. Louis Housing Authority (SLHA) was awarded \$1,648,157 in Operating Funds (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 PHAs to continue the mission of providing decent, safe, and affordable housing including suspending many regulations and scoring. The original PIH Notices were revised to extend the original expenditure deadline to December 31, 2021.
- Phase III of the LaSalle Park Village Renovation (\$5.4 million) consisted of the renovation of the remaining 48 units left at the LaSalle Park development. Construction was substantially complete in July 2021 and was fully occupied in August 2021. All claims with the general contractor have been negotiated and resolved. The contract closeout will be completed by mid-June 2022.
- 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 the completion date has been revised from January 2022 to June 2022.
- Total revenues (including capital contributions) increased significantly by \$16.0 million (20.9%) during FY 2021. This was largely due to the \$5.4 million in legal damages the SLHA was awarded from HUD for the recapture of the Public Housing operating reserve offset that HUD imposed in 2012 along with income from insurance proceeds of nearly \$800,000, an increase of \$7.4 million in enhanced HUD Operating Subsidies and Grants including a new Emergency Housing Voucher program and more robust proration levels than the prior year. In addition, Capital Fund deposits were enlarged over \$2.3 million from the prior year, due to the completion of the LaSalle Park renovations and ongoing construction related to the Preservation Square project. Moreover, Public Housing tenant revenue has continued to be

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

low and has only improved marginally by \$78,000 in FY 2021 as a result of slightly higher incomes from the prior year due to the Coronavirus and an Eviction Moratorium enacted by Congress and later the Center for Disease Control (CDC). The Eviction Moratorium temporarily suspended evictions for nonpayment of rent, prohibited charging late fees, and prohibited termination of HUD assistance in April, May, June, and July 2020, resulting in a slight increase. The CDC Eviction Moratorium had been extended through October 3, 2021 and is expected to cause lower than normal incomes and rent collection again in FY 2022.

- Total expenses decreased by approximately \$2.1million (-2.4%) in FY 2021. Total expenses were \$84.0 million and \$86.1 million for FY 2021 and FY 2020, respectively.
- The average monthly Housing Assistance Payment paid in 2021 was \$621 per unit, a decrease of 1% over the average amount paid in 2020 of \$628 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:

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

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

SLHA only engages in business-type activities and its financial statements include three separate legal entities in this report SLHA, SLHA Capital Fund Corp., and Kingsbury Associates L.P. as well as blended component units: SLHA Capital Fund Corp. and Kingsbury Associates L.P. Component units are described as organizations that are legally separate from the SLHA for which SLHA is financially accountable. Blended component units are component units that are so intertwined with 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**: The Statement of Net Position reports all financial and capital resources for SLHA and is similar to a Balance Sheet. 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, 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

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

how the Net Position is impacted by income and expenses of the current year. In effect, this amount shows the increase or decrease in "Equity" that was added or removed from the Statement of Net Position as a result of the income and expenses of the current year.

3. Finally, a Statement of Cash Flows is included that lists the detailed line items in the financial statements that added cash or removed cash from 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 increased by \$8.4 million (4.6%) from \$183.0 million in FY 2020 to \$191.4 million in FY 2021. The following analysis reflects SLHA's condensed summary of the Statement of Net Position as of September 30, 2021.

Assets

The net change in assets overall increased by \$6.1 million (3.2%). This increase is noted in the Financial Highlights section above and the relative increases in Cash and Investments from the use of CARES act funding in place of Housing Choice Voucher and Operating Subsidy. This was tempered with 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 by \$8.7 million (28.8%) in 2021, largely due to the \$5.4 million in legal damages SLHA was awarded from HUD for the recapture of the Public Housing operating reserve offset that HUD imposed in 2012 along with the \$3.3 million increases in Cash and Investments from the use of CARES Act funds as explained above and the effects of both Administrative and Maintenance staffing shortages.

Capital Assets, Net of Related Debt decreased just under \$2.9 million (-3.1%) primarily because of an annual increase in accumulated depreciation. This decrease was somewhat tempered by the capitalization of Capital Fund expenditures for the modernization of Phase III of the development of LaSalle Park mentioned in the Financial Highlights section of this analysis.

Non-Current Assets (notes receivable) only increased just over \$315,000 (0.4%) overall because of both 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 well as an additional note receivable for Preservation Square. 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

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

end, construction expenditures are analyzed for each independent mixed-finance project to determine the total amount of costs incurred during the current fiscal year for each project where a promissory note has been executed. The balance of the Notes Receivable for each independent project in progress is then transferred from the capital source to the Public Housing Low Rent Program in the corresponding Asset Management Project (AMP) fund through an inter-program transfer.

Liabilities

The net change in overall liabilities lessened by approximately \$2.3 million (-21.2%) in FY 2021. Liabilities are divided into current and long-term liabilities.

Current liabilities decreased by \$1.6 million over FY 2020. A decrease in deferred revenue related to the Housing Choice Voucher CARES Act funding of \$1.5 million, a decrease in accounts payable relating to vendors of over \$514,000 and increased accrued liabilities of \$425,000 that include the accrued legal damages noted in the Financial Highlights section, added to the overall decrease in current liabilities.

Long-term liabilities decreased approximately \$758,000. 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 lessened by approximately \$2.1 million, however Restricted Net Position increased by \$2.7 million as well as Unrestricted Net Position by \$7.9 million, because of a number of factors as discussed in the asset and liability sections above including the recording of amortization expenses, decreased COVID-19 related deferred income from the CARES Act and higher than normal accounts receivable due to the expected receipt of legal damages in FY 2022.

**TABLE 1
STATEMENT OF NET POSITION**

	FY 2021	FY 2020
Current Assets	\$38,752,994	\$30,091,213
Capital Assets	\$88,468,366	\$91,321,700
Other Non-Current Assets	\$72,937,557	\$72,621,721
Total Assets	\$200,158,917	\$194,034,634
Current Liabilities	\$3,041,118	\$4,626,023
Long-Term Liabilities	\$5,684,348	\$6,443,187
Total Liabilities	\$8,725,466	\$11,069,210
Net Investment in Capital Assets	\$82,802,443	\$84,890,147
Restricted Net Position	\$86,113,494	\$83,442,534
Unrestricted Net Position	\$22,517,514	\$14,632,743
Total Net Position	\$191,433,451	\$182,965,424

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

Changes in Revenues, Expenses and Net Position

Total revenues (including capital contributions) increased by \$16.0 million from \$76.5 million in FY 2020 to \$92.5 million in FY 2021 for a net increase of 20.9%. Total expenses decreased in the current fiscal year by \$2.1 million from \$86.1 million in FY 2020 to \$84.0 million in FY 2021 for a net decrease of 2.4%. This results in a total increase in the Change of Net Position of \$18.1 million from FY 2020. A further explanation of each of these components is included below:

Revenues

Rents and other tenant charges increased slightly by over \$78,000 (2.4%) in 2021. This slight increase is primarily caused from a second year of lower rents charged in some developments due to income changes as a result of COVID-19. In addition, unit vacancies caused the rents to stay as low as last year levels due to a lack of make readies because of reduced maintenance staffing brought about by the pandemic, HUD and CDC Eviction Moratoriums as discussed in the Financial Highlight section.

Capital Fund Grants increased by \$2.3 million (30.2%) overall from the prior fiscal year. Capital Funds for operating/soft costs decreased by \$1.4 million due to fully expensing the soft cost revenues for Operations of the Public Housing Developments in the prior year and reverting to expensing only the soft cost revenues for Operations of the Public Housing Developments for the current year. However, Capital Fund for hard costs increased by \$3.7 million because of the completion of the rehabilitation and modernization of LaSalle Park, including the winding down 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 increased overall by \$7.5 million (11.6%) in FY 2021. A closer look at the individual program breakdown shows that proration levels increased in FY 2021. This resulted in additional Operating Subsidy awarded for Public Housing of \$1.7 million as well as the remaining CARES Act Operating Funding of \$0.8 million. 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), additional funding was made available through the American Rescue Plan. The calculation of the FY 2021 renewal amount uses a "benchmark" of units leased and expenditures as reported in the Voucher Management System (VMS) using calendar year 2020. In addition, a new voucher program called the Emergency Housing Voucher program was introduced in 2021 along with a fully leased Mainstream Program. As a result, there was a substantial increase in grant revenues from the Housing Choice Voucher Program (HCV or Section 8) of \$3.2 million as well as CARES Act Supplemental HAP Administration reimbursement of \$1.5 million.

Unrestricted and Restricted Investment Income decreased in FY 2021 by \$57,836 (-86.8%) and \$47,364 (-79.4%) respectively. In 2021, interest rates plummeted due to the coronavirus and in some cases, favorable investments proved difficult to find. The results have been that Certificates of Deposits that had matured and had no renewals were allowed, or suitable instruments were not found timely to reinvest, therefore investments were decreased, and cash was increased substantially. 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, record shortfalls reducing the size of available restricted reserves in which to invest, and the length of term of investment vehicles.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

Other Revenues increased by \$6.2 million (862.4%). This was largely in direct correlation to the \$5.4 million in legal damages the SLHA was awarded from HUD for the recapture of the Public Housing operating reserve offset that HUD imposed in 2012 along with income from insurance proceeds of \$.80 million for repairs of two high rise developments from water damages.

Expenditures

In FY 2021, Administrative expenditures decreased by \$132,000 (-1.4%) from the previous year. However, smaller increases were seen in the cost of individual public housing developments as allocated overhead was increased by approximately \$100,000. However, these rises in costs were nullified by the decrease in the cost of administrative salaries and benefits as well as legal costs for SLHA and its properties as a result of staffing shortages attributable to the pandemic.

Resident Services expenditures also decreased slightly by \$41,528 (-9.9%) primarily due to the decrease 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 from FY 2020 as well as staffing vacancies in the Resident Initiatives department.

Utility costs decreased in 2021 by \$146,424 (-3.6%). This decrease is utility costs and usage for Electricity, Water, Sewer, and Gas of \$154,470 together with an increase of \$8,046 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 contributed 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. This was mitigated, however, through a reduction in consumption for FY 2021 due to the relocation of residents from Parkview and James House during the expenditure period to hotel rooms temporarily until repairs could be made.

Ordinary Maintenance expenditures decreased slightly by \$28,996 (-0.6%) as a direct result of a second year 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. The slight decrease is caused by the continued increases in expenditure levels from prior to the pandemic.

Expenditures associated with Protective Services decreased by \$794,000 (-50.4%) that is largely due to the St. Louis Metropolitan Police contract not being signed or fully executed during FY 2021. Negotiations have concluded. The ICA has been signed by SLHA but is awaiting St. Louis Metropolitan Police signature and final execution.

General expenses increased by \$630,000 (9.6%) due to an increase in insurance premiums as a result of continued adjustment efforts made by our carrier underwriters. These increases were further intensified by an uptick in ACC Shortfall Reserve withdrawals as compared to FY 2020.

Extraordinary Maintenance expenditures that include Casualty Losses, also increased \$780,000 (538.3%) from the previous year owing to extensive repairs to water damaged units related to insurance claims for Parkview and James House.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

The expenditures in the Housing Choice Voucher Program decreased by \$684,000 or (-1.4%). The lease up of units also decreased again in fiscal year 2021 from 2020. In addition, the per-unit cost (PUC) of housing assistance payments were averaging only \$621 from an average of \$628 per unit month from the previous year.

Interest Expenses and Depreciation Expenses were reduced by \$1.5 million (-18.5%) as a result of a gradual reduction of CFFP loan balances for the rehabilitation of Kingsbury and Cochran Plaza and corresponding interest expenses.

The combined result is an overall total expenditure decrease of roughly \$2.1 million (-2.4%). The following table reflects the SLHA's condensed summary of the Statement of Revenues, Expenses, and Changes in Net Position as of September 30, 2021.

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

	FY 2021	FY 2020
Revenues		
Tenant Revenue - Rents and Other	\$3,312,206	\$3,233,784
Operating Subsidies and Grants	\$72,244,016	\$64,743,637
Capital Grants	\$9,997,030	\$7,679,750
Investment Income – Unrestricted	\$8,778	\$66,614
Investment Income – Restricted	\$12,289	\$59,653
Other Revenue	\$6,884,452	\$715,360
Total Revenue	\$92,458,771	\$76,498,798
Expenses		
Administrative	\$9,148,035	\$9,280,418
Tenant (Resident) Services	\$378,884	\$420,412
Utilities	\$3,936,675	\$4,083,099
Maintenance	\$5,003,842	\$5,032,838
Protective Services	\$781,044	\$1,575,032
General	\$7,207,899	\$6,577,780
Non-Routine Maintenance	\$924,807	\$144,897
Housing Assistance Payments	\$49,847,384	\$50,531,242
Loss (Gain) on disposal of a fixed asset	\$10,667	\$0
Interest Expense	\$271,836	\$306,809
Depreciation	\$6,487,313	\$7,987,139
Prior Period Adjustments	(\$7,642)	\$148,889
Total Expenses	\$83,990,744	\$86,088,555
Change in Net Position	\$8,468,027	(\$9,589,757)

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of fiscal year-end 2021, SLHA had \$88.5 million invested in Capital Assets as reflected in the following schedule (additions, deductions, and depreciation), which represents a net decrease of \$2.9 million (-3.1%) from the end of FY 2020. As explained above, the decrease in Capital Assets is principally the result of an increase in accumulated depreciation.

**TABLE 4
CHANGE IN CAPITAL ASSETS**

	Business-Type Activities
Beginning Balance	\$91,321,700
Additions	\$3,644,646
Deletions/Demolition	(\$10,667)
Depreciation - Additions	\$0
Depreciation - Deletions	(\$6,487,313)
Ending Balance	\$88,468,366

SLHA's capital assets as of September 30, 2021, included land, buildings, improvements, and construction in progress that totaled \$273.1 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 2021	FY 2020
Land and land rights	\$25,826,011	\$25,707,912
Construction in Progress	\$5,842,957	\$5,032,551
Structures and Equipment	\$241,497,045	\$238,820,903
Accumulated Depreciation	(\$184,697,647)	(\$178,239,666)
Total	\$88,468,366	\$91,321,700

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 required to undertake and complete this

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

renovation work along with the continued reductions in Capital funding, completion of this project was planned to be accomplished over a period of four to five years in three separate phases:

- a. Phase I of the LaSalle Park Village Renovation (\$3.5 million) commenced bidding on September 22, 2015. Sealed bids were received and opened on December 17, 2015. Bid review and recommendation for award of contract was completed and a contract was issued. The notice to proceed was issued effective February 16, 2016. The project was declared substantially complete as of November 3, 2017.
 - b. Phase II of the LaSalle Park Village Renovation (\$4.3 million) encompasses the renovation of six buildings containing 52 units. Sealed bids were received and opened on March 7, 2017. Bid review and recommendation for an award was completed and a contract was issued. The contractor received their notice to proceed on December 18, 2017. The contract completion was scheduled for December 28, 2018. However, due to 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) consisted of the renovation of the remaining 48 units left at the LaSalle Park development. Construction started on February 3, 2020. Due to COVID-19 related delays, cost increases, unforeseen conditions, and revisions to the scope of work a 20% increase in project costs was realized. This project continued in FY 2021 and was declared "Substantially Complete" on July 20, 2021, all but two units were occupied by August 27, 2021.
2. Preservation Square is a three-phase project being developed by McCormack Baron (\$4.5 million). 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 the completion date has been revised from January 2022 to June 2022.

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, 2021 Series A and D were paid in full. The remaining series B and C revenue bonds of which \$755,000 in principle was repaid in 2021 for a total of \$12.1 million repaid to date and a current unmatured balance of \$5.3 million as shown in Table 5.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

**TABLE 5
OUTSTANDING BONDS AND LOANS PAYABLE**

Debt Issue	Interest Rate	Unmatured Balance 2020	Debt Issued During Year	Retired During Year	Unmatured Balance 2021
05/03/2007	4.850%	2,380,000	-	295,000	2,085,000
05/03/2007	4.700%	3,710,000	-	460,000	3,250,000
Total		\$6,090,000	-	\$ 755,000	\$5,335,000

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 \$88,523 of which \$2,620 was retired during FY 2021. In FY 2012, new solar panel capital lease debt of \$322,640 was issued to the SLHA Central Office Corp. of which \$8,040 was retired during FY 2021, leaving an unmaturred balance of \$242,400 for the reporting period. 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 2021.

It should be noted that SLHA's financial statements for FY 2021 include the December 31, 2020 activity for Kingsbury Associates, L.P. representing one of the remaining blended component units.

**TABLE 6
OUTSTANDING CAPITAL LEASE LIABILITY**

Debt Issue	Interest Rate	Unmatured Balance 2020	Debt Issued During Year	Retired During Year	Unmatured Balance 2021
04/29/2011	1%	91,143	-	2,620	88,523
02/01/2012	0%	250,410	-	8,010	242,400
Total		\$341,553	-	\$10,630	\$330,923

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 once again continues to 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 emerging highly contagious Delta and Omicron variants. As a result, the

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

federal government has passed several legislations including the Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020), the Coronavirus Response and Consolidated Appropriations Act (2021) 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 (EHV) 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.

In August 2021, the CDC issued an 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 ruling that states the CDC overstepped its bounds and cannot issue mandates – only Congress can. As this trickles down to PHAs 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 Assessment System (PHAS) and Section 8 Management Assessment Program (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 response to the 2012 Appropriations Act, rather than the pro rata reduction prescribed by HUD's regulations. The

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2021

PHA Plaintiffs were 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 mid-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, 2021

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 13,950,585	\$ 10,645,038
Investments	2,450,000	3,456,800
Accounts receivable, net	6,629,737	1,393,439
Accrued interest receivable	4,298	13,325
Prepaid expenses	1,317,308	1,257,955
Total current assets	24,351,928	16,766,557
NONCURRENT ASSETS		
Restricted cash and investments		
Cash and cash equivalents	12,041,867	8,698,145
Investments	2,359,199	4,626,511
Total restricted cash and investments	14,401,066	13,324,656
Capital assets		
Land	13,352,102	13,352,102
Construction in progress	5,842,957	5,032,551
Site improvements	12,473,909	12,355,810
Buildings	240,192,379	237,516,237
Furniture, equipment, and machinery - dwelling	153,860	153,860
Furniture, equipment, and machinery - non dwelling	1,150,806	1,150,806
Less accumulated depreciation	(184,697,647)	(178,239,666)
Total capital assets	88,468,366	91,321,700
Notes receivable, net	72,937,557	72,621,721
Total noncurrent assets	175,806,989	177,268,077
Total assets	\$ 200,158,917	\$ 194,034,634
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Bank overdrafts	\$ -	\$ 7,651
Accounts payable	578,236	1,092,531
Accrued wages	263,098	249,529
Accrued liabilities	567,039	133,525
Tenant security deposits	339,330	349,556
Deferred revenue	354,898	1,870,711
Accrued interest payable	126,950	144,900
Inter-fund activity	(103,058)	(98,244)
Current portion of accrued compensated absences	108,995	110,234
Current portion of capital lease obligation	10,630	10,630
Current portion of bonds and loans payable	795,000	755,000
Total current liabilities	3,041,118	4,626,023
NONCURRENT LIABILITIES		
Accrued compensated absences less current portion	400,661	434,311
Other noncurrent liabilities	423,394	342,953
Capital lease obligation	320,293	330,923
Bonds and loans payable less current portion	4,540,000	5,335,000
Total noncurrent liabilities	5,684,348	6,443,187
Total liabilities	8,725,466	11,069,210
NET POSITION		
Net investment in capital assets	82,802,443	84,890,147
Restricted net position	86,113,494	83,442,534
Unrestricted net position	22,517,514	14,632,743
Total net position	191,433,451	182,965,424
Total liabilities and net position	\$ 200,158,917	\$ 194,034,634

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, 2021

	2021	2020
OPERATING REVENUES		
Tenant rental revenue	\$ 3,242,164	\$ 3,162,129
Other tenant revenue	64,033	67,335
Fraud recovery	6,009	4,320
Other revenue	6,884,452	715,360
Total operating revenues	10,196,658	3,949,144
OPERATING EXPENSES		
Administrative	9,148,035	9,280,418
Tenant services	378,884	420,412
Utilities	3,936,675	4,083,099
Ordinary maintenance and operations	5,003,842	5,032,838
Protective services	781,044	1,575,032
Insurance expenses	819,411	736,070
General expenses	6,388,488	5,841,710
Extraordinary maintenance	197,451	143,707
Casualty losses	727,356	1,190
Depreciation expense	6,487,313	7,987,139
Housing assistance payments	49,847,384	50,531,242
Total operating expenses	83,715,883	85,632,857
LOSS FROM OPERATIONS	(73,519,225)	(81,683,713)
NON-OPERATING REVENUES (EXPENSES)		
HUD operating grants	72,244,016	64,743,637
Gain on disposal of fixed asset	(10,667)	-
Investment income - unrestricted	8,778	66,614
Investment income - restricted	12,289	59,653
Interest expense	(271,836)	(306,809)
Net non-operating revenues (expenses)	71,982,580	64,563,095
LOSS BEFORE HUD CAPITAL GRANTS	(1,536,645)	(17,120,618)
HUD CAPITAL GRANTS	9,997,030	7,679,750
CHANGE IN NET POSITION	8,460,385	(9,440,868)
NET POSITION, BEGINNING OF YEAR	182,965,424	192,555,181
PRIOR PERIOD ADJUSTMENT	7,642	(148,889)
NET POSITION, BEGINNING OF YEAR, RESTATED	182,973,066	192,406,292
NET POSITION, END OF YEAR	\$ 191,433,451	\$ 182,965,424

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS
For the year ended September 30, 2021

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from tenants	\$ (1,853,877)	\$ 2,267,764
Other cash received	5,377,666	2,610,919
Cash paid to suppliers and employees	(74,415,680)	(73,918,013)
NET CASH FLOW FROM OPERATING ACTIVITIES	(70,891,891)	(69,039,330)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
HUD operating grants	72,244,016	64,743,637
Cash received from other funds	(4,814)	(4,589)
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	72,239,202	64,739,048
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
HUD capital grants	9,997,030	7,679,750
Repayment of debt	(755,000)	(715,000)
Interest payment on debt	(289,786)	(323,818)
Payments of capital lease	(10,630)	(10,630)
Purchase of capital assets	(3,644,646)	(3,157,660)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	2,006,779	3,472,642
CASH FLOWS FROM INVESTING ACTIVITIES		
Net investment activity	3,274,112	1,599,922
Interest income	21,067	126,267
NET CASH FROM BY INVESTING ACTIVITIES	3,295,179	1,726,189
NET INCREASE IN CASH AND CASH EQUIVALENTS	6,649,269	898,549
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	19,343,183	18,444,634
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 25,992,452	\$ 19,343,183
Cash and cash equivalents	\$ 13,950,585	\$ 10,645,038
Restricted cash and cash equivalents	12,041,867	8,698,145
Total cash and cash equivalents	\$ 25,992,452	\$ 19,343,183

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS - CONTINUED
For the year ended September 30, 2021

	2021	2020
RECONCILIATION OF NET LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Loss from operations	\$ (73,519,225)	\$ (81,683,713)
Adjustments to reconcile net loss to net cash from operating activities		
Depreciation	6,487,313	7,987,139
Amortization	2,974,353	3,121,990
Change in accounts receivable	(5,236,298)	(1,085,087)
Change in accrued interest receivable	9,027	28,324
Change in prepaid expenses	(59,353)	(69,328)
Change in bank overdrafts	(7,651)	7,651
Change in accounts payable	(506,653)	618,224
Change in accrued wages	13,569	13,196
Change in accrued liabilities	433,514	(36,101)
Change in tenant security deposits	(10,226)	(24,812)
Change in accrued compensated absences	(34,889)	72,073
Change in noncurrent liabilities	80,441	143,879
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ (70,891,891)	\$ (69,039,330)

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS
For the year ended September 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2020, 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, 2021

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, 2021, the St. Louis Housing Authority's bank deposit and certificate of deposit balances were \$25,027,179. As of September 30, 2021, \$1,620,092 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, 2021, the St. Louis Housing Authority had deposits with a carrying value of \$1,010,567 that are held in the name of Missouri Housing Development Commission (MHDC) on behalf of the St. Louis Housing Authority.

As of December 31, 2020, the component unit bank deposit and certificate of deposit balance was \$931,460. As of December 31, 2020, \$224,637 of component unit's deposits were uninsured and uncollateralized.

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, 2021, the St. Louis Housing Authority's investments were \$4,809,199. 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, 2021

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, 2021 was as follows:

Cash in bank	\$ 19,583,160
Money market accounts	1,128,855
MHDC investments in bank	1,010,567
Certificates of deposit	3,798,558
U.S. government agency and treasury obligations	5,280,511
	<u>\$ 30,801,651</u>
Cash and cash equivalents - unrestricted	\$ 13,950,585
Cash and cash equivalents - restricted	12,041,867
Investments - unrestricted	2,450,000
Investments - restricted	2,359,199
	<u>\$ 30,801,651</u>

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

Escrow bond funds	\$ 150,259
Endowment funds	978,804
Homeownership revolving fund	198,216
Family self sufficiency escrow	434,067
Section 8 HAP funds	3,318,254
Tenant security deposits	446,882
Mixed Finance Units	5,787,118
Component Units	728,267
	<u>\$ 12,041,867</u>

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2021

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	\$	368,558
Hope VI escrow		490,000
Homeowner funds		490,000
Mixed finance escrow reserves		1,010,641
		\$ 2,359,199

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, 2021 was \$115,675.

On September 14, 2021, the St. Louis Housing Authority was informed of the positive outcome of a class action lawsuit against The United States of American Department of Housing and Urban Affairs (HUD) challenging the operating reserve offset that Congress and HUD imposed on the Housing Authority’s 2012 operating subsidy. As a result of this settlement the Authority has recognized the receivable for reimbursement of operating subsidies in the amount of \$5,395,862 as of September 30, 2021.

The following is a detail of amounts in accounts receivable at September 30, 2021:

Tenant receivables	\$	488,030
Tenant receivables - Component Unit		9,737
Tenant repayment agreement		8,731
Other receivables		658,424
Receivable from HUD - Reimbursement Settlement		5,395,862
Receivable from HUD - CFP		128,452
Receivable from HUD - Other Projects		82,186
Allowance		(115,675)
		\$ 6,655,747

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

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, 2021, 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 \$1,765,495. 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, 2021, the St. Louis Housing Authority's receivable from Kingsbury Associates, L.P. totaled \$8,050,495. 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, 2021

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, 2021 are as follows:

Project	Year of Maturity	Face Value	Accumulated Amortization	Net Value
644 Murphy Park I	2051	\$ 3,840,000	\$ (2,445,188)	\$ 1,394,812
645 Murphy Park II	2056	5,212,000	(2,909,599)	2,302,401
646 Murphy Park III	2059	6,610,000	(3,209,155)	3,400,845
647 King Louis Square I	2050	3,987,000	(2,118,094)	1,868,906
649 King Louis Square II	2053	2,800,000	(1,265,600)	1,534,400
648 Les Chataux	2041	442,747	(220,494)	222,253
650 Renaissance Place at Grand	2050	7,368,720	(3,347,241)	4,021,479
654 Senior Living at Renaissance	2059	4,264,417	(1,820,899)	2,443,518
655 Gardens at Renaissance Place	2064	1,754,937	(749,351)	1,005,586
656 Vaughn Elderly - Cahill	2051	7,657,000	(3,221,683)	4,435,317
657 Renaissance Place at Grand II	2061	2,834,690	(1,174,975)	1,659,715
658 Cambridge Heights	2060	5,084,873	(2,012,341)	3,072,532
659 Renaissance Place at Grand III	2063	5,885,798	(2,145,374)	3,740,424
660 Cambridge Heights II	2050	5,952,250	(2,008,881)	3,943,369
662 Cambridge Senior	2064	8,557,788	(2,282,793)	6,274,995
630 Arlington Grove	2065	10,313,034	(2,276,604)	8,036,430
640 North Sarah Ph. I	2066	8,234,381	(1,817,744)	6,416,637
665 North Sarah Ph. II	2067	6,582,469	(1,193,075)	5,389,394
666 North Sarah Ph. III	2070	2,707,401	(253,988)	2,453,413
670 Preservation Square Ph. I	2077	3,290,189	-	3,290,189
TOTAL		<u>\$ 103,379,694</u>	<u>\$ (36,473,079)</u>	<u>\$ 66,906,615</u>

Loan amortization on mixed financing low-income housing projects notes receivable for the year ended September 30, 2021 was \$2,502,238.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

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, 2021 was \$471,883.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2021 are as follows:

Project	Face Value	Accumulated Amortization	Net Value
Darste-Webbe	\$ 4,284,024	\$ (4,145,756)	\$ 138,268
Blumeyer	1,428,908	(1,428,908)	-
Cochran III & IV	569,417	(511,152)	58,265
TOTAL	<u>\$ 6,282,349</u>	<u>\$ (6,085,816)</u>	<u>\$ 196,533</u>

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2021

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, 2021 was \$226,235.

Outstanding notes receivable at September 30, 2021 is as follows:

Note	Face Value	Accumulated Amortization	Eliminated	Total
Capital projects	\$ 5,608,174	\$ -	\$ -	\$ 5,608,174
Related party notes receivable	8,050,495	-	(8,050,495)	-
Mixed financing low-income housing projects	103,379,694	(36,473,079)	-	66,906,615
Homeownership mortgage notes receivable	6,282,349	(6,085,816)	-	196,533
Homeownership construction notes receivable	226,235	-	-	226,235
	<u>\$ 123,546,947</u>	<u>\$ (42,558,895)</u>	<u>\$ (8,050,495)</u>	<u>\$ 72,937,557</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

NOTE E. CAPITAL ASSETS

A summary of the changes in land, structures, and equipment for the year ended September 30, 2021, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 13,352,102	\$ -	\$ -	\$ 13,352,102
Construction in progress	5,032,551	3,486,559	(2,676,153)	5,842,957
Total non-depreciable capital assets	18,384,653	3,486,559	(2,676,153)	19,195,059
Site improvements	12,355,810	158,099	(40,000.00)	12,473,909
Building	237,516,237	2,676,142	-	240,192,379
Furniture, equipment, machinery - dwelling	153,860	-	-	153,860
Furniture, equipment, machinery - non-Dwelling	1,150,806	-	-	1,150,806
Less accumulated depreciation	(178,239,666)	(6,487,313)	29,332.00	(184,697,647)
Total depreciable capital assets	72,937,047	(3,653,072)	(10,668.00)	69,273,307
Total capital assets	\$ 91,321,700	\$ (166,513)	\$ (2,686,821)	\$ 88,468,366

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, 2021 the St. Louis Housing Authority had a balance of \$ 578,236 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, 2021, Series A and D were paid in full. As of September 30, 2021, the unmatured balance remaining on Series B and C was \$5,335,000.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

NOTE G. BOND AND LOANS PAYABLE - CONTINUED

The outstanding bonds and loans payable of the St. Louis Housing Authority at September 30, 2021 are as follows:

Debt Issue	Interest Rate	Unmatured Balance 2020	Debt Issued During Year	Retired During Year	Unmatured Balance 2021	Amount Due within One Year
05/03/2007	4.850%	\$ 2,380,000	\$ -	\$ (295,000)	\$ 2,085,000	\$ 310,000
05/03/2007	4.700%	3,710,000	-	(460,000)	3,250,000	480,000
Total		<u>\$ 6,090,000</u>	<u>\$ -</u>	<u>\$ (755,000)</u>	<u>\$ 5,335,000</u>	<u>\$ 790,000</u>
Kingsbury		7,815,380	132,057	-	7,947,437	-
		<u>\$ 13,905,380</u>	<u>\$ 132,057</u>	<u>\$ (755,000)</u>	<u>\$ 13,282,437</u>	<u>\$ 790,000</u>

The principal and interest requirements of the St. Louis Housing Authority at September 30, 2021 are as follows:

Years Ending September 30,	Principal Requirements	Interest Requirements	Total
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	950,000	92,555	1,042,555
2027	995,000	47,350	1,042,350
Total	<u>\$ 5,335,000</u>	<u>\$ 925,944</u>	<u>\$ 6,260,944</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	(233,515)
	<u>\$ 204,325</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

NOTE H. CAPITAL LEASE - CONTINUED

The outstanding capital lease liability of the St. Louis Housing Authority at September 30, 2021 is as follows:

Debt Issue	Interest Rate	Unmatured Balance 2020	Debt Issued During Year	Retired During Year	Unmatured Balance 2021	Amount Due within One Year
4/29/2011	1%	\$ 91,143	\$ -	\$ (2,620)	\$ 88,523	\$ 2,620
2/1/2012	0%	250,410	-	(8,010)	242,400	8,010
Total		<u>\$ 341,553</u>	<u>\$ -</u>	<u>\$ (10,630)</u>	<u>\$ 330,923</u>	<u>\$ 10,630</u>

The following is a schedule of future minimum payments due under the capital lease agreement as of September 30, 2021:

Years Ending September 30,	Housing Authority Lease Obligation
2022	\$ 10,630
2023	10,630
2024	10,630
2025	10,630
2026	10,630
2027-2031	53,150
Thereafter	224,623
	<u>\$ 330,923</u>

NOTE I. COMPENSATED ABSENCES

A summary of the changes in compensated absences for the year ended September 30, 2021, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Compensated absences	<u>\$ 544,545</u>	<u>\$ 342,079</u>	<u>\$ (376,968)</u>	<u>\$ 509,656</u>	<u>\$ 108,995</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

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.

The St. Louis Housing Authority is a defendant in two lawsuits arising in the normal course of business. To the extent the outcome of such litigation has been determined to result in probable loss to the Authority, such loss has been accrued in the accompanying financial statements. The Authority estimates such loss to total \$425,000.

NOTE K. COMMITMENTS

The St. Louis Housing Authority has approximately \$37,362,665 obligated to expend for Capital Grant Programs. These funds have been obligated as required by the grant program. As of September 30, 2021, \$31,659,587 of these obligations have been expended and \$5,703,078 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 94.78% 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, 2021, 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 \$416,097.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

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 \$25,000. 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

A prior year reclassification of allocated salary expenses in the Housing Choice Voucher program (\$6,244) and the Other Projects (\$1,399) resulted in an understatement of unrestricted net position as of the year ended September 30, 2020, in the amount of \$7,942. These allocated expenses were reclassified to the ROSS FSS program during the months of October 2020 to December 2020, which are months within our fiscal year ending September 30, 2021. As a result, the net position increased.

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, 2021

NOTE P. COVID-19 PANDEMIC - CONTINUED

The St. Louis Housing Authority (SLHA) was awarded \$1,648,157 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. The original PIH Notices were revised to extend the original expenditure deadline to December 31, 2021. During the year ended September 30, 2021 the Authority received \$786,890 for the Public and Indian Housing program and \$1,500,364 for the Section 8 Housing Choice Vouchers program.

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 \$103,058 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, 2021

NOTE Q. ELIMINATING ENTRIES - CONTINUED

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

ASSETS	FDS	Eliminating Entries	Audited Financials
CURRENT ASSETS			
Cash and cash equivalents	\$ 13,950,585	\$ -	\$ 13,950,585
Investments	2,450,000	-	2,450,000
Accounts receivable, net	6,629,737	-	6,629,737
Accrued interest receivable	4,298	-	4,298
Prepaid expenses	1,317,308	-	1,317,308
Total current assets	<u>24,351,928</u>	-	<u>24,351,928</u>
NONCURRENT ASSETS			
Restricted cash and investments			
Cash and cash equivalents	12,041,867	-	12,041,867
Investments	2,359,199	-	2,359,199
Total restricted cash and investments	<u>14,401,066</u>	-	<u>14,401,066</u>
Capital assets			
Land	13,352,102	-	13,352,102
Construction in progress	5,842,957	-	5,842,957
Site improvements	12,473,909	-	12,473,909
Buildings	240,192,379	-	240,192,379
Furniture, equipment, and machinery - dwelling	153,860	-	153,860
Furniture, equipment, and machinery - nondwelling	1,150,806	-	1,150,806
Less accumulated depreciation	<u>(184,697,647)</u>	-	<u>(184,697,647)</u>
Total capital assets	88,468,366	-	88,468,366
Notes receivable, net	80,988,052	(8,050,495)	72,937,557
Other assets	87,421	(87,421)	-
Total noncurrent assets	<u>183,944,905</u>	<u>(8,137,916)</u>	<u>175,806,989</u>
Total assets	<u>\$ 208,296,833</u>	<u>\$ (8,137,916)</u>	<u>\$ 200,158,917</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Bank overdrafts	\$ -	\$ -	\$ -
Accounts payable	578,236	-	578,236
Accrued wages	263,098	-	263,098
Accrued liabilities	567,039	-	567,039
Tenant security deposits	339,330	-	339,330
Deferred revenue	354,898	-	354,898
Accrued interest payable	126,950	-	126,950
Inter-fund activity	-	(103,058)	(103,058)
Current portion of accrued compensated absences	108,995	-	108,995
Current portion of capital lease obligation	10,630	-	10,630
Current portion of bonds and loans payable	795,000	-	795,000
Total current liabilities	<u>3,144,176</u>	<u>(103,058)</u>	<u>3,041,118</u>
NONCURRENT LIABILITIES			
Accrued compensated absences less current portion	400,661	-	400,661
Other noncurrent liabilities	423,394	-	423,394
Capital lease obligation	320,293	-	320,293
Bonds and loans payable less current portion	12,487,437	(7,947,437)	4,540,000
Total noncurrent liabilities	<u>13,631,785</u>	<u>(7,947,437)</u>	<u>5,684,348</u>
Total liabilities	<u>16,775,961</u>	<u>(8,050,495)</u>	<u>8,725,466</u>
NET POSITION			
Net investment in capital assets	74,855,006	7,947,437	82,802,443
Restricted net position	94,163,989	(8,050,495)	86,113,494
Unrestricted net position	22,501,877	15,637	22,517,514
Total net position	<u>191,520,872</u>	<u>(87,421)</u>	<u>191,433,451</u>
Total liabilities and net position	<u>\$ 208,296,833</u>	<u>\$ (8,137,916)</u>	<u>\$ 200,158,917</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
OPERATING REVENUES			
Tenant rental revenue	\$ 3,242,164	\$ -	\$ 3,242,164
Other Tenant Revenue	64,033	-	64,033
Fraud recovery	6,009	-	6,009
Other revenue	7,318,649	(434,197)	6,884,452
Total operating revenues	<u>10,630,855</u>	<u>(434,197)</u>	<u>10,196,658</u>
OPERATING EXPENSES			
Administrative	9,148,035	-	9,148,035
Tenant services	378,884	-	378,884
Utilities	3,936,675	-	3,936,675
Ordinary maintenance and operations	5,003,842	-	5,003,842
Protective services	781,044	-	781,044
Insurance expenses	819,411	-	819,411
General expenses	6,824,519	(436,031)	6,388,488
Extraordinary maintenance	197,451	-	197,451
Casualty losses	727,356	-	727,356
Depreciation expense	6,487,313	-	6,487,313
Housing assistance payments	49,847,384	-	49,847,384
Total operating expenses	<u>84,151,914</u>	<u>(436,031)</u>	<u>83,715,883</u>
LOSS FROM OPERATIONS	(73,521,059)	1,834	(73,519,225)
NON-OPERATING REVENUES (EXPENSES)			
HUD operating grants	72,244,016	-	72,244,016
Loss on disposal of fixed asset	(10,667)	-	(10,667)
Investment income - unrestricted	140,835	(132,057)	8,778
Investment income - restricted	12,289	-	12,289
Interest expense	(403,893)	132,057	(271,836)
Net non-operating revenues (expenses)	<u>71,982,580</u>	<u>-</u>	<u>71,982,580</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (1,538,479)	\$ 1,834	\$ (1,536,645)

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2021

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	<u>FDS</u>	<u>Eliminating Entries</u>	<u>Audited Financials</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (1,538,479)	\$ 1,834	\$ (1,536,645)
HUD CAPITAL GRANTS	<u>9,997,030</u>	<u>-</u>	<u>9,997,030</u>
CHANGE IN NET POSITION	8,458,551	1,834	8,460,385
NET POSITION, BEGINNING OF YEAR	<u>183,054,679</u>	<u>(89,255)</u>	<u>182,965,424</u>
PRIOR PERIOD ADJUSTMENT	<u>7,642</u>	<u>-</u>	<u>7,642</u>
NET POSITION, BEGINNING OF YEAR, AS RESTATED	<u>183,062,321</u>	<u>(89,255)</u>	<u>182,973,066</u>
NET POSITION, END OF YEAR	<u><u>\$ 191,520,872</u></u>	<u><u>\$ (87,421)</u></u>	<u><u>\$ 191,433,451</u></u>

SUPPLEMENTAL INFORMATION

St. Louis Housing Authority
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2021

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	\$ 11,920,776
Public and Indian Housing (CARES Act)	14.850		<u>786,890</u>
Public and Indian Housing Cluster Total			12,707,666
Resident Opportunity and Supportive Services			
	14.870	FSS20MO3384	43,625
		ROSS201427	124,305
		ROSS21MO4054	<u>104,811</u>
			272,741
Jobs-Plus Pilot Initiative Grant			
	14.895	MO001FJP000814	200,874
Public Housing Capital Fund Program			
	14.872	MO36P001501-17	47,056
		MO36P001501-18	2,827,244
		MO36P001501-19	2,848,646
		MO36P001501-20	983,388
		MO36R001502-14	<u>3,290,689</u>
			9,997,023
Lower Income Housing Assistance Payments			
Section 8 Housing Choice Vouchers	14.871	MO001	56,657,607
Section 8 Housing Choice Vouchers (CARES Act)	14.871		<u>1,500,364</u>
			58,157,971
Emergency Housing Voucher	14.871	MO001	691,165
Mainstream Voucher Program	14.879	MO0014	<u>213,598</u>
Lower Income Housing Assistance Payments Cluster Total			59,062,734
Total expenditures of federal awards			<u><u>\$ 82,241,038</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, 2021

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, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

2. Basis of Accounting

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

3. Contingencies

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

3. De Minimis Indirect Cost Rate

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

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
CAPITAL FUND GRANT PROGRAM, PROJECT NO. MO36P001501-17
For the year ended September 30, 2021

1. The actual modernization costs of MO36P001501-17 are as follows:

Original funds approved	\$ 6,361,098
Funds disbursed	\$ 6,361,098
Funds expended (actual program costs)	\$ 6,361,098
Amount to be recaptured	\$ -
Excess of funds disbursed	\$ -

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated November 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 modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
FINANCIAL REPORT SF-425
PH FSS COORDINATOR GRANT PROGRAM, PROJECT NO. ROSS-FSS20MO3384
For the year ended September 30, 2021

1. The actual modernization costs of ROSS-FSS20MO33848 are as follows:

Original funds approved	\$	141,449
Funds disbursed	\$	141,449
Funds expended (actual program costs)	\$	141,449
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs as shown on the Financial Report SF-425 dated January 25, 2021, 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.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
FINANCIAL REPORT SF-425
ROSS GRANT PROGRAM, PROJECT NO. ROSS-171063
For the year ended September 30, 2021

1. The actual modernization costs of ROSS-171063 are as follows:

Original funds approved	\$	430,950
Funds disbursed	\$	430,950
Funds expended (actual program costs)	\$	430,950
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs as shown on the Financial Report SF-425 dated April 30, 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 54-123 of the
Supplemental Information section.

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037	MO001000038
312	Accounts payable <= 90 days	\$ 270,402	\$ 4,101			\$ 8,558	\$ 15,148	\$ 44,560	\$ 33,250	\$ 19,879	\$ 807	\$ 42,906	\$ 4,363
313	Accounts payable > 90 days past due	\$ -								\$ -			
321	Accrued wage/payroll taxes payable	\$ 99,934	\$ 1,683							\$ -	\$ -	\$ 715	\$ -
322	Accrued compensated absences - current portion	\$ 86,999	\$ 14,146			\$ 2,554	\$ 1,982	\$ 1,841	\$ 5,225	\$ 2,195	\$ 8,024	\$ 4,848	\$ 4,019
324	Accrued contingency liability	\$ -											
325	Accrued interest payable	\$ 126,950										\$ 76,383	
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects	\$ -											
333	Accounts payable - other government	\$ -											
341	Tenant security deposits	\$ 316,088	\$ 44,487			\$ 22,538	\$ 22,051	\$ 23,443	\$ 64,250	\$ 24,121	\$ 36,852	\$ 18,143	\$ 28,137
342	Unearned Revenue	\$ 38,419	\$ 7,062	\$ -	\$ -	\$ 1,825	\$ 1,153	\$ 5,110	\$ 11,320	\$ 879	\$ 2,320	\$ 926	\$ 2,418
343	Current portion of long-term debt - CFFP	\$ 805,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ -
344	Current portion of long-term debt - operating borrowings	\$ -											
345	Other current liabilities	\$ 5,381	\$ 1,051			\$ -			\$ 1,780	\$ -	\$ 500	\$ 500	\$ 750
346	Accrued liabilities - other	\$ 477,216	\$ -			\$ 6,017	\$ 6,822	\$ 6,274	\$ 15,655	\$ 8,569	\$ 28,104	\$ 364	\$ 2,551
347	Inter program - due to	\$ -								\$ -		\$ -	
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 2,227,019	\$ 72,530	\$ -	\$ -	\$ 41,493	\$ 47,157	\$ 81,229	\$ 131,481	\$ 55,642	\$ 76,607	\$ 624,787	\$ 42,237
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 4,860,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,770,000	\$ -
352	Long-term debt, net of current - operating borrowings	\$ -											
353	Non-current liabilities =FSS/unclaimed property	\$ 170,821	\$ 9,266						\$ -		\$ 21,327	\$ 18,295	\$ 301
354	Accrued compensated absences- Non-current	\$ 317,430	\$ 55,296			\$ 10,336	\$ 7,441	\$ 6,909	\$ 19,598	\$ 8,239	\$ 30,096	\$ 18,151	\$ 15,081
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities	\$ -											
357	Accrued Pension and OPEB Liability	\$ -				\$ -							
350	Total Non-Current Liabilities	\$ 5,348,544	\$ 64,562	\$ -	\$ -	\$ 10,336	\$ 7,441	\$ 6,909	\$ 19,598	\$ 8,239	\$ 51,423	\$ 2,806,446	\$ 15,382
300	Total Liabilities	\$ 7,575,563	\$ 137,092	\$ -	\$ -	\$ 51,828	\$ 54,599	\$ 88,137	\$ 151,079	\$ 63,881	\$ 128,030	\$ 3,431,233	\$ 57,618
508.4	Net Investment in Capital Assets	\$ 72,319,721	\$ 14,088,006	\$ 1,234,440	\$ 157,235	\$ 8,960,719	\$ 3,435,196	\$ 445,774	\$ 1,882,564	\$ 630,091	\$ 20,248,298	\$ 2,212,422	\$ 6,196,044
511.4	Restricted Net Position	\$ 87,613,976	\$ 38,257	\$ -	\$ -	\$ 6,620	\$ 2,058	\$ 2,275	\$ 6,385	\$ 4,540	\$ 14,439	\$ 94,764	\$ 5,423
512.4	Unrestricted Net Position	\$ 6,403,397	\$ 1,507,351	\$ -	\$ -	\$ 239,217	\$ 151,426	\$ 9,669	\$ 784,542	\$ 77,866	\$ 955,433	\$ 524,194	\$ 433,661
513	Total Equity/Net Assets	\$ 166,337,094	\$ 15,633,614	\$ 1,234,440	\$ 157,235	\$ 9,206,556	\$ 3,588,680	\$ 457,718	\$ 2,673,491	\$ 712,497	\$ 21,218,171	\$ 2,831,380	\$ 6,635,129
600	Total Liabilities and Equity/Net assets	\$ 173,912,658	\$ 15,770,706	\$ 1,234,440	\$ 157,235	\$ 9,258,384	\$ 3,643,278	\$ 545,855	\$ 2,824,570	\$ 776,379	\$ 21,346,200	\$ 6,262,613	\$ 6,692,747

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052	MO001000054	MO001000055	MO001000056
312	Accounts payable <= 90 days	\$ 17,312	\$ 105	\$ 70	\$ 75	\$ 165	\$ 340	\$ 210	\$ 105	\$ 185	\$ 223	\$ 67	\$ 250
313	Accounts payable > 90 days past due												
321	Accrued wage/payroll taxes payable	\$ 3,681								\$ 1,116			
322	Accrued compensated absences - current portion	\$ 8,128	\$ 4,550	\$ 3,045	\$ 3,295	\$ 1,276	\$ 885	\$ 1,612	\$ 2,870	\$ 991	\$ 1,433	\$ 425	\$ 1,471
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	\$ 26,549								\$ 5,517			
342	Unearned Revenue	\$ 3,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,837	\$ -	\$ -	\$ -
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,620	\$ -	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings												
345	Other current liabilities	\$ 800		\$ -	\$ -						\$ -	\$ -	\$ -
346	Accrued liabilities - other	\$ 402,860								\$ -			
347	Inter program - due to												
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 462,898	\$ 4,655	\$ 3,115	\$ 3,370	\$ 1,441	\$ 1,225	\$ 1,822	\$ 2,975	\$ 12,265	\$ 1,657	\$ 492	\$ 1,721
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,903	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings									\$ -			
353	Non-current liabilities =FSS/unclaimed property	\$ -	\$ 2,250	\$ -	\$ 6,007	\$ -	\$ -	\$ -	\$ 18,218	\$ 30,461			
354	Accrued compensated absences- Non-current	\$ 31,133	\$ 17,075	\$ 11,425	\$ 12,358	\$ 4,785	\$ 3,320	\$ 6,044	\$ 10,763	\$ 3,718	\$ 5,380	\$ 1,595	\$ 5,516
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities												
357	Accrued Pension and OPEB Liability												
350	Total Non-Current Liabilities	\$ 31,133	\$ 19,325	\$ 11,425	\$ 18,365	\$ 4,785	\$ 3,320	\$ 6,044	\$ 28,981	\$ 120,083	\$ 5,380	\$ 1,595	\$ 5,516
300	Total Liabilities	\$ 494,031	\$ 23,980	\$ 14,540	\$ 21,735	\$ 6,226	\$ 4,544	\$ 7,866	\$ 31,955	\$ 132,348	\$ 7,037	\$ 2,087	\$ 7,237
508.4	Net Investment in Capital Assets	\$ 1,707,218	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 1,720,685	\$ -	\$ 73,634	\$ 128,583
511.4	Restricted Net Position	\$ 13,314	\$ 1,536,347	\$ 2,895,883	\$ 3,400,867	\$ 2,181,695	\$ 222,253	\$ 1,728,292	\$ 4,438,541	\$ 1,141	\$ 3,246,663	\$ 1,158,046	\$ 5,296,602
512.4	Unrestricted Net Position	\$ (208,056)	\$ (14,159)	\$ (4,503)	\$ 16,785	\$ 92,286	\$ 33,628	\$ 114,805	\$ (7,809)	\$ 224,642	\$ 59,649	\$ 38,063	\$ 14,255
513	Total Equity/Net Assets	\$ 1,512,477	\$ 2,340,628	\$ 3,189,229	\$ 3,615,428	\$ 3,012,172	\$ 681,760	\$ 2,438,291	\$ 5,409,250	\$ 1,946,468	\$ 3,306,312	\$ 1,269,743	\$ 5,439,440
600	Total Liabilities and Equity/Net assets	\$ 2,006,508	\$ 2,364,608	\$ 3,203,769	\$ 3,637,162	\$ 3,018,398	\$ 686,304	\$ 2,446,156	\$ 5,441,205	\$ 2,078,816	\$ 3,313,349	\$ 1,271,830	\$ 5,446,677

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064	MO001000065	MO001000066	MO001000067	Other Proj- 600
312	Accounts payable <= 90 days	\$ 53	\$ 115	\$ 93	\$ 135		\$ 250	\$ 250	\$ 113	\$ 76	\$ 60	\$ -	\$ 2,151
313	Accounts payable > 90 days past due										\$ -	\$ -	
321	Accrued wage/payroll taxes payable												\$ 38,714
322	Accrued compensated absences - current portion	\$ 1,471	\$ 1,913	\$ 2,477	\$ 1,037	\$ 2,142	\$ 529	\$ 924	\$ 811	\$ 515	\$ 365	\$ -	
324	Accrued contingency liability												
325	Accrued interest payable												
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects												
333	Accounts payable - other government						\$ -						
341	Tenant security deposits												
342	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010
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	\$ 1,523	\$ 2,028	\$ 2,569	\$ 1,172	\$ 2,142	\$ 779	\$ 1,174	\$ 924	\$ 591	\$ 426	\$ -	\$ 48,875
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,390
352	Long-term debt, net of current - operating borrowings												
353	Non-current liabilities =FSS/unclaimed property	\$ 21,492	\$ -	\$ -	\$ -		\$ 847	\$ 3,552	\$ 31,939	\$ 6,866	\$ -	\$ -	\$ -
354	Accrued compensated absences- Non-current	\$ 5,516	\$ 7,174	\$ 9,243	\$ 619	\$ 7,978	\$ 371	\$ 774	\$ 679	\$ 456	\$ 361	\$ -	
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities												
357	Accrued Pension and OPEB Liability												
350	Total Non-Current Liabilities	\$ 27,008	\$ 7,174	\$ 9,243	\$ 619	\$ 7,978	\$ 371	\$ 1,621	\$ 4,231	\$ 32,395	\$ 7,227	\$ -	\$ 234,390
300	Total Liabilities	\$ 28,531	\$ 9,202	\$ 11,812	\$ 1,791	\$ 10,121	\$ 1,149	\$ 2,796	\$ 5,156	\$ 32,986	\$ 7,653	\$ -	\$ 283,265
508.4	Net Investment in Capital Assets	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 863,748	\$ -	\$ 5,312,539
511.4	Restricted Net Position	\$ 1,864,009	\$ 3,348,576	\$ 4,162,561	\$ 4,195,567	\$ 3,560,197	\$ 6,607,687	\$ 8,042,374	\$ 6,732,350	\$ 5,851,325	\$ 2,875,586	\$ 3,290,189	\$ 5,608,174
512.4	Unrestricted Net Position	\$ 30,459	\$ 46,599	\$ 7,713	\$ 71,258	\$ 154,811	\$ 127,146	\$ 11,170	\$ 33,508	\$ 29,998	\$ 190,309	\$ -	\$ 708,048
513	Total Equity/Net Assets	\$ 1,894,468	\$ 3,395,175	\$ 5,035,951	\$ 4,266,825	\$ 3,715,008	\$ 6,924,833	\$ 8,053,544	\$ 6,765,858	\$ 5,881,323	\$ 3,929,643	\$ 3,290,189	\$ 11,628,761
600	Total Liabilities and Equity/Net assets	\$ 1,923,000	\$ 3,404,378	\$ 5,047,763	\$ 4,268,616	\$ 3,725,129	\$ 6,925,981	\$ 8,056,339	\$ 6,771,014	\$ 5,914,308	\$ 3,937,295	\$ 3,290,189	\$ 11,912,026

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	Other Proj- 680	Other Proj -CFP
111	Cash-unrestricted		\$ -
113	Cash-other restricted -FSS Escrows	\$ 60,633	\$ -
114	Cash-tenant security deposits		
115	Cash - Restricted for payment of current liability	\$ -	\$ -
100	Total Cash	\$ 60,633	\$ -

121	Accounts receivable - PHA projects		
122	Accounts rec - HUD other projects	\$ -	\$ 128,452
125	Account receivable - miscellaneous	\$ -	\$ -
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		
120	Total receivables, net of allow for doubtful accounts	\$ -	\$ 128,452

131	Investments - unrestricted		
132	Investments - restricted		
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	\$ 60,633	\$ 128,452

161	Land		
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	\$ -	\$ -

171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 5,120,345	
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 5,120,345	\$ -
174	Other assets	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -
180	Total Non-current Assets	\$ 5,120,345	\$ -

190	Total Assets	\$ 5,180,978	\$ 128,452
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311	Bank overdraft		\$ -
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Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	Other Proj- 680	Other Proj -CFP
312	Accounts payable <= 90 days		\$ 74,427
313	Accounts payable > 90 days past due		
321	Accrued wage/payroll taxes payable		\$ 54,024
322	Accrued compensated absences - current portion		
324	Accrued contingency liability		
325	Accrued interest payable	\$ 50,567	
331	Accounts payable - HUD PHA Programs	\$ -	\$ -
332	Accounts payable - PHA Projects		
333	Accounts payable - other government		
341	Tenant security deposits		
342	Unearned Revenue		
343	Current portion of long-term debt - CFFP	\$ 315,000	\$ -
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	\$ 365,567	\$ 128,452
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 1,770,000	\$ -
352	Long-term debt, net of current - operating borrowings		
353	Non-current liabilities =FSS/unclaimed property		
354	Accrued compensated absences- Non-current		
355	Loan liability - Non-current	\$ -	\$ -
356	FASB 5 Liabilities		
357	Accrued Pension and OPEB Liability		
350	Total Non-Current Liabilities	\$ 1,770,000	\$ -
300	Total Liabilities	\$ 2,135,567	\$ 128,452
508.4	Net Investment in Capital Assets	\$ (2,085,000)	\$ -
511.4	Restricted Net Position	\$ 5,180,978	\$ -
512.4	Unrestricted Net Position	\$ (50,567)	\$ -
513	Total Equity/Net Assets	\$ 3,045,411	\$ -
600	Total Liabilities and Equity/Net assets	\$ 5,180,978	\$ 128,452

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009	Operating Fund Program
70300	Net tenant rental revenue	\$2,880,927	\$255,044	\$255,044		\$0			\$0	\$0
70400	Tenant revenue - other	\$60,925	\$8,619	\$8,619		\$0			\$0	\$0
70500	Total Tenant Revenue	\$2,941,852	\$263,663	\$263,663	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$14,383,490	\$2,052,963	\$1,887,364	\$165,599	\$0	\$0	\$0	\$0	\$0
70610	Capital grants	\$7,534,315	\$132,270		\$132,270	\$0		\$0	\$0	
70700	Total Fee Revenue	\$0	\$0			\$0			\$0	
70800	Other government grants	\$0	\$0			\$0			\$0	
71100	Investment income - unrestricted	\$138,831	\$345	\$345		\$0			\$0	
71200	Mortgage interest income	\$0	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0	\$0			\$0			\$0	
71310	Cost of sale of assets	\$0	\$0			\$0			\$0	
71400	Fraud recovery	\$6,009	\$0	\$0		\$0			\$0	
71500	Other revenue	\$1,433,399	\$241,703	\$241,703		\$0			\$0	
72000	Investment income - restricted	\$8,791	\$0	\$0		\$0			\$0	
70000	Total Revenue	\$26,446,688	\$2,690,944	\$2,393,075	\$297,870	\$0	\$0	\$0	\$0	\$0
91100	Administrative salaries	\$1,467,570	\$139,884	\$139,884		\$0			\$0	
91200	Auditing fees	\$93,745	\$8,451	\$8,451		\$0			\$0	
91400	Advertising and Marketing	\$10,472	\$2,434	\$1,160	\$1,275	\$0			\$0	
91500	Employee benefit contributions - administrative	\$409,148	\$93,096	\$93,096		\$0			\$0	
91600	Office Expenses	\$540,666	\$76,837	\$69,787	\$7,050	\$0			\$0	
91700	Legal Expense	\$515,551	\$22,394	\$22,394		\$0			\$0	
91800	Travel	\$12	\$0	\$0		\$0			\$0	
91810	Allocated Overhead	\$1,394,832	\$197,718	\$197,718		\$0			\$0	
91900	Other	\$452,682	\$60,956	\$60,956	\$0	\$0			\$0	
91000	Total Operating-Administrative	\$4,884,677	\$601,770	\$593,445	\$8,325	\$0	\$0	\$0	\$0	\$0
92100	Tenant services - salaries	\$72,993	\$20,160	\$20,160		\$0			\$0	
92200	Relocation Costs	\$0	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$20,560	\$5,679	\$5,679		\$0			\$0	
92400	Tenant services - other	\$27,535	\$0	\$0		\$0			\$0	
92500	Total Tenant Services	\$121,088	\$25,839	\$25,839	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water	\$288,455	\$63,786	\$63,786		\$0			\$0	
93200	Electricity	\$824,294	\$55,009	\$55,009		\$0			\$0	
93300	Gas	\$192,256	\$44,029	\$44,029		\$0			\$0	
93600	Sewer	\$829,607	\$203,456	\$203,456		\$0			\$0	
93800	Other utilities expense	\$1,601,252	\$0			\$0			\$0	
93000	Total Utilities	\$3,735,863	\$366,281	\$366,281	\$0	\$0	\$0	\$0	\$0	\$0
94100	Ordinary maintenance and operations - labor	\$1,277,001	\$226,788	\$226,788		\$0			\$0	
94200	Ordinary maint and operations - materials	\$500,934	\$115,989	\$115,989		\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$199,146	\$64,635	\$64,635		\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &	\$194,615	\$30,519	\$30,519		\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal	\$71,631	\$21,970	\$21,970		\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator	\$167,759	\$1,174	\$1,174		\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &	\$288,716	\$78,587	\$78,587		\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$267,805	\$46,425	\$46,425		\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical	\$17,279	\$3,752	\$3,752		\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing	\$84,686	\$35,841	\$35,841		\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination	\$114,063	\$15,256	\$15,256		\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial	\$23,025	\$0	\$0		\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine	\$0	\$0	\$0		\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$485,012	\$73,410	\$71,675	\$1,735	\$0			\$0	
94300	Ordinary Maintenance and Operations	\$1,913,735	\$371,569	\$369,834	\$1,735	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary	\$543,178	\$2,592	\$2,592		\$0			\$0	
94000	Total Maintenance	\$4,234,848	\$716,937	\$715,202	\$1,735	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor	\$0	\$0			\$0			\$0	
95200	Protective services - other contract costs	\$585,719	\$64,196	\$64,196		\$0			\$0	
95300	Protective services - other	\$17,954	\$0	\$0		\$0			\$0	
95500	Employee benefit contributions - protective	\$0	\$0			\$0			\$0	
95000	Total Protective Services	\$603,674	\$64,196	\$64,196	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance	\$379,058	\$70,672	\$70,672		\$0			\$0	
96120	Liability Insurance	\$196,972	\$30,919	\$30,919		\$0			\$0	
96130	Workmen's Compensation	\$78,642	\$12,777	\$12,777		\$0			\$0	
96140	All other Insurance	\$25,014	\$394	\$394		\$0			\$0	
96100	Total Insurance Premiums	\$679,686	\$114,762	\$114,762	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization	\$5,963,901	\$1,460	\$1,460		\$0			\$0	
96210	Compensated absences	-\$1,774	-\$278	-\$278		\$0			\$0	
96400	Bad debt - tenant rents	\$165,279	\$36,172	\$36,172		\$0			\$0	
96500	Bad debt - mortgages	\$0	\$0			\$0			\$0	
96600	Bad debt - other	\$0	\$0			\$0			\$0	
96800	Severance expense	\$76,490	\$0			\$0			\$0	
96000	Total Other General Expenses	\$6,203,895	\$37,354	\$37,354	\$0	\$0	\$0	\$0	\$0	\$0
96710	Interest of Mortgage (or Bonds) Payable	\$271,836	\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)	\$0	\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs	\$0	\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$271,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$20,735,567	\$1,927,137	\$1,917,078	\$10,059	\$0	\$0	\$0	\$0	\$0
soft										
97000	Excess Revenue Over Operating Expenses	\$5,711,121	\$763,807	\$475,997	\$287,810	\$0	\$0	\$0	\$0	\$0
97100	Extraordinary maintenance	\$191,101	\$1,600	\$0	\$1,600	\$0			\$0	
97200	Casualty losses- Non-capitalized	\$727,356	\$0	\$0		\$0			\$0	
97400	Depreciation expense	\$6,091,225	\$1,648,488	\$1,648,488		\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009	Operating Fund Program
97500	Fraud losses	\$0	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0	\$0			\$0			\$0	
90000	Total Expenses	\$27,745,249	\$3,577,225	\$3,565,565	\$11,659	\$0	\$0	\$0	\$0	\$0
10010	Operating transfer in - subsidy	\$650,982	\$153,940	\$153,940		\$0			\$0	
10020	Operating transfer out - subsidy	-\$650,982	-\$153,940		-\$153,940	\$0			\$0	
10040	Operating transfers from / to component unit	\$0	\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In	\$513,000	\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out	-\$513,000	-\$192,875	-\$192,875		\$0			\$0	
10093	Transfers between Programs and Proj (In)	\$0	\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)	\$0	\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	-\$192,875	-\$38,935	-\$153,940	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	-\$1,298,561	-\$1,079,155	-\$1,211,425	\$132,270	\$0	\$0	\$0	\$0	\$0
	Required Annual Debt Principal Payments	\$770,880								
11030	Beginning equity	\$167,634,266	\$16,712,768	\$16,712,768		\$1,234,440	\$1,234,440		\$157,235	\$157,235
11040-010	Prior period adj - PMC equity	\$1,399	\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment	\$0	\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)	\$7,536,997	\$132,270	\$132,270		\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	-\$7,536,997	-\$132,270		-\$132,270	\$0			\$0	
11040-090	Equity Trf -from "Other AMP"	\$0	\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"	\$0	\$0			\$0			\$0	
11040-110	Equity Trf	\$0	\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$1,399	\$0	\$132,270	-\$132,270	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	32426	3,984	3,984		-	-		-	-
11210	Unit Months Leased	29723	3,217	3,217		-	-		-	-
11610	Land Purchases	\$0	\$0			\$0			\$0	
11620	Building Purchases	\$0	\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases	\$0	\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative	\$0	\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$3,486,558	\$132,270		\$132,270	\$0			\$0	
11660	Infrastructure Purchases	\$0	\$0			\$0			\$0	
13510	CFPP Debt Service Payments	\$1,032,086	\$0			\$0			\$0	
13901	Replacement Housing Factor Funds	\$3,290,189	\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program	MO001000017	Operating Fund Program
70300	Net tenant rental revenue		\$295,634	\$295,634		\$267,484	\$267,484		\$272,117	\$272,117
70400	Tenant revenue - other		\$4,176	\$4,176		\$7,518	\$7,518		\$5,461	\$5,461
70500	Total Tenant Revenue	\$0	\$299,810	\$299,810	\$0	\$275,001	\$275,001	\$0	\$277,578	\$277,578
70600	HUD PHA operating grants	\$0	\$486,620	\$406,148	\$80,472	\$449,985	\$396,926	\$53,059	\$353,183	\$301,488
70610	Capital grants	\$0	\$0		\$0	\$4,087		\$4,087	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$197	\$197		\$374	\$374		\$182	\$182
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$1,613	\$1,613
71500	Other revenue		\$190,256	\$190,256		\$8,083	\$8,083		\$7,955	\$7,955
72000	Investment income - restricted		\$0	\$0		\$0			\$0	
70000	Total Revenue	\$0	\$976,883	\$896,411	\$80,472	\$737,531	\$680,384	\$57,147	\$640,511	\$588,816
91100	Administrative salaries		\$55,813	\$55,813		\$74,293	\$74,293		\$62,173	\$62,173
91200	Auditing fees		\$6,886	\$6,886		\$6,855	\$6,855		\$6,838	\$6,838
91400	Advertising and Marketing		\$0	\$0		\$1,537	\$0	\$1,537	\$0	\$0
91500	Employee benefit contributions - administrative		\$3,454	\$3,454		\$5,725	\$5,725		\$4,545	\$4,545
91600	Office Expenses		\$23,273	\$17,801	\$5,472	\$27,312	\$22,230	\$5,082	\$25,011	\$15,886
91700	Legal Expense		\$11,815	\$11,815		\$1,024	\$1,024		\$849	\$849
91800	Travel		\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead		\$29,622	\$29,622		\$26,331	\$26,331		\$24,450	\$24,450
91900	Other		\$47,389	\$47,389	\$0	\$42,743	\$42,743	\$0	\$39,697	\$39,697
91000	Total Operating-Administrative	\$0	\$178,254	\$172,782	\$5,472	\$185,820	\$179,201	\$6,619	\$163,562	\$154,437
92100	Tenant services - salaries		\$3,020	\$3,020		\$2,685	\$2,685		\$2,493	\$2,493
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$851	\$851		\$756	\$756		\$702	\$702
92400	Tenant services - other		\$3,354	\$3,354		\$6,644	\$6,644		\$642	\$642
92500	Total Tenant Services	\$0	\$7,225	\$7,225	\$0	\$10,085	\$10,085	\$0	\$3,837	\$3,837
93100	Water		\$7,102	\$7,102		\$19,449	\$19,449		\$18,228	\$18,228
93200	Electricity		\$105,199	\$105,199		\$88,972	\$88,972		\$74,977	\$74,977
93300	Gas		\$20,680	\$20,680		\$23,581	\$23,581		\$16,952	\$16,952
93600	Sewer		\$20,071	\$20,071		\$54,830	\$54,830		\$48,422	\$48,422
93800	Other utilities expense		\$0			\$0			\$0	
93000	Total Utilities	\$0	\$153,053	\$153,053	\$0	\$186,832	\$186,832	\$0	\$158,579	\$158,579
94100	Ordinary maintenance and operations - labor		\$122,973	\$122,973		\$117,853	\$117,853		\$114,656	\$114,656
94200	Ordinary maint and operations - materials		\$21,266	\$21,266		\$32,928	\$32,928		\$44,871	\$44,871
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0	\$0		\$8,960	\$8,960		\$2,624	\$2,624

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program	MO001000017	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$66,048	\$66,048		\$5,384	\$5,384		\$19,874	\$19,874
94300-030	Ordinary Maint & Contracts - Snow Removal		\$3,999	\$3,999		\$3,331	\$3,331		\$4,390	\$4,390
94300-040	Ordinary Maint & Contracts - Elevator		\$35,382	\$35,382		\$11,086	\$11,086		\$70,752	\$70,752
94300-050	Ordinary Maint & Contracts - Landscape &		\$2,534	\$2,534		\$4,284	\$4,284		\$4,897	\$4,897
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$8,502	\$8,502		\$8,485	\$8,485		\$10,294	\$10,294
94300-070	Ordinary Maint & Contracts - Electrical		\$3,607	\$3,607		\$0	\$0		\$0	\$0
94300-080	Ordinary Maint & Contracts - Plumbing		\$2,174	\$2,174		\$4,409	\$4,409		\$3,517	\$3,517
94300-090	Ordinary Maint & Contracts - Extermination		\$17,676	\$17,676		\$3,202	\$3,202		\$11,758	\$11,758
94300-100	Ordinary Maint & Contracts - Janitorial		\$70	\$70		\$148	\$148		\$5,090	\$5,090
94300-110	Ordinary Maint & Contracts - Routine		\$0	\$0		\$0	\$0		\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$21,877	\$21,877		\$19,917	\$19,917		\$27,301	\$27,301
94300	Ordinary Maintenance and Operations	\$0	\$161,868	\$161,868	\$0	\$69,207	\$69,207	\$0	\$160,496	\$160,496
94500	Employee benefit contribution - ordinary		\$89,451	\$89,451		\$86,546	\$86,546		\$84,980	\$84,980
94000	Total Maintenance	\$0	\$395,559	\$395,559	\$0	\$306,533	\$306,533	\$0	\$405,004	\$405,004
95100	Protective services - labor		\$0	\$0		\$0	\$0		\$0	\$0
95200	Protective services - other contract costs		\$64,438	\$64,438		\$47,812	\$47,812		\$97,583	\$97,583
95300	Protective services - other		\$10,125	\$10,125		\$0	\$0		\$1,661	\$1,661
95500	Employee benefit contributions - protective		\$0	\$0		\$0	\$0		\$0	\$0
95000	Total Protective Services	\$0	\$74,563	\$74,563	\$0	\$47,812	\$47,812	\$0	\$99,244	\$99,244
96110	Property Insurance		\$38,739	\$38,739		\$14,761	\$14,761		\$29,990	\$29,990
96120	Liability Insurance		\$7,708	\$7,708		\$6,830	\$6,830		\$6,055	\$6,055
96130	Workmen's Compensation		\$5,578	\$5,578		\$6,714	\$6,714		\$8,007	\$8,007
96140	All other Insurance		\$1,307	\$1,307		\$1,438	\$1,438		\$1,408	\$1,408
96100	Total Insurance Premiums	\$0	\$53,332	\$53,332	\$0	\$29,743	\$29,743	\$0	\$45,460	\$45,460
96200	Other general expenses/Amortization		\$43	\$43		\$41	\$41		\$782	\$782
96210	Compensated absences		-\$42	-\$42		-\$37	-\$37		-\$34	-\$34
96400	Bad debt - tenant rents		\$11,963	\$11,963		\$2,087	\$2,087		-\$925	-\$925
96500	Bad debt - mortgages		\$0	\$0		\$0	\$0		\$0	\$0
96600	Bad debt - other		\$0	\$0		\$0	\$0		\$0	\$0
96800	Severance expense		\$0	\$0		\$0	\$0		\$0	\$0
96000	Total Other General Expenses	\$0	\$11,965	\$11,965	\$0	\$2,091	\$2,091	\$0	-\$177	-\$177
96710	Interest of Mortgage (or Bonds) Payable		\$0	\$0		\$0	\$0		\$0	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0	\$0		\$0	\$0
96730	Amortization of Bond Issue Costs		\$0	\$0		\$0	\$0		\$0	\$0
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$0	\$873,950	\$868,478	\$5,472	\$768,915	\$762,296	\$6,619	\$875,509	\$866,384
97000	Excess Revenue Over Operating Expenses	\$0	\$102,933	\$27,933	\$75,000	-\$31,384	-\$81,912	\$50,528	-\$234,998	-\$277,568
97100	Extraordinary maintenance		\$0	\$0		\$3,312	\$3,312		\$42,715	\$42,715
97200	Casualty losses- Non-capitalized		\$191,734	\$191,734		\$0	\$0		\$0	\$0
97400	Depreciation expense		\$468,992	\$468,992		\$319,761	\$319,761		\$253,001	\$253,001

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program	MO001000017	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$0	\$1,534,677	\$1,529,205	\$5,472	\$1,091,988	\$1,085,369	\$6,619	\$1,171,225	\$1,162,100
10010	Operating transfer in - subsidy		\$75,000	\$75,000		\$46,440	\$46,440		\$42,570	\$42,570
10020	Operating transfer out - subsidy		-\$75,000		-\$75,000	-\$46,440		-\$46,440	-\$42,570	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0	\$0		\$60,000	\$60,000		\$206,000	\$206,000
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0	\$0		\$0			\$0	\$0
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$75,000	-\$75,000	\$60,000	\$106,440	-\$46,440	\$206,000	\$248,570
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$557,794	-\$557,794	\$0	-\$294,457	-\$298,545	\$4,088	-\$324,714	-\$324,714
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$9,764,347	\$9,764,347		\$3,883,137	\$3,883,137		\$782,432	\$782,432
11040-010	Prior period adj - PMC equity		\$0	\$0		\$0	\$0		\$0	\$0
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0	\$0		\$4,087	\$4,087		\$0	\$0
11040-080	Equity Transfers -CFP trf out (4911)		\$0		\$0	-\$4,087		-\$4,087	\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$4,087	-\$4,087	\$0	\$0
11190	Unit Months Available		1,512	1,512		1,296	1,296		1,177	1,177
11210	Unit Months Leased		1,392	1,392		1,278	1,278		1,163	1,163
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0		\$0	\$4,087		\$4,087	\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program	Capital Fund Program	MO001000034	Operating Fund Program
70300	Net tenant rental revenue		\$721,771	\$721,771		\$277,873	\$277,873		\$312,999	\$312,999
70400	Tenant revenue - other		\$7,817	\$7,817		\$10,155	\$10,155		\$5,292	\$5,292
70500	Total Tenant Revenue	\$0	\$729,588	\$729,588	\$0	\$288,028	\$288,028	\$0	\$318,291	\$318,291
70600	HUD PHA operating grants	\$51,695	\$1,152,983	\$925,688	\$227,295	\$418,171	\$366,637	\$51,534	\$722,044	\$696,260
70610	Capital grants	\$0	\$142,452		\$142,452	\$938		\$938	\$3,202,871	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$294	\$294		\$136	\$136		\$139	\$139
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$636,831	\$636,831		\$8,949	\$8,949		\$34,097	\$34,097
72000	Investment income - restricted		\$0			\$0			\$0	\$0
70000	Total Revenue	\$51,695	\$2,662,147	\$2,292,401	\$369,747	\$716,221	\$663,750	\$52,472	\$4,277,442	\$1,048,787
91100	Administrative salaries		\$120,998	\$120,998		\$85,645	\$85,645		\$75,113	\$75,113
91200	Auditing fees		\$7,256	\$7,256		\$6,881	\$6,881		\$7,601	\$7,601
91400	Advertising and Marketing		\$0	\$0		\$0	\$0		\$0	\$0
91500	Employee benefit contributions - administrative		\$7,410	\$7,410		\$7,969	\$7,969		\$30,203	\$30,203
91600	Office Expenses	\$9,125	\$35,675	\$31,196	\$4,479	\$27,103	\$18,569	\$8,534	\$51,096	\$26,912
91700	Legal Expense		\$18,872	\$18,872		\$800	\$800		\$41,027	\$41,027
91800	Travel		\$0	\$0		\$12	\$12		\$0	\$0
91810	Allocated Overhead		\$69,354	\$69,354		\$29,152	\$29,152		\$106,500	\$106,500
91900	Other	\$0	\$103,682	\$103,682	\$0	\$45,507	\$45,507	\$0	\$31,712	\$31,712
91000	Total Operating-Administrative	\$9,125	\$363,247	\$358,768	\$4,479	\$203,071	\$194,537	\$8,534	\$343,253	\$319,069
92100	Tenant services - salaries		\$7,072	\$7,072		\$2,972	\$2,972		\$10,859	\$10,859
92200	Relocation Costs		\$0			\$0			\$0	\$0
92300	Employee benefit contributions - tenant services		\$1,992	\$1,992		\$837	\$837		\$3,059	\$3,059
92400	Tenant services - other		\$8,608	\$8,608		\$630	\$630		\$0	\$0
92500	Total Tenant Services	\$0	\$17,672	\$17,672	\$0	\$4,440	\$4,440	\$0	\$13,918	\$13,918
93100	Water		\$8,039	\$8,039		\$17,022	\$17,022		\$16,519	\$16,519
93200	Electricity		\$257,772	\$257,772		\$129,920	\$129,920		\$13,878	\$13,878
93300	Gas		\$32,321	\$32,321		\$0	\$0		\$15,105	\$15,105
93600	Sewer		\$16,461	\$16,461		\$45,203	\$45,203		\$40,792	\$40,792
93800	Other utilities expense		\$0			\$0			\$0	
93000	Total Utilities	\$0	\$314,592	\$314,592	\$0	\$192,145	\$192,145	\$0	\$86,294	\$86,294
94100	Ordinary maintenance and operations - labor		\$205,420	\$205,420		\$130,203	\$130,203		\$120,758	\$120,758
94200	Ordinary maint and operations - materials		\$35,747	\$35,747		\$15,035	\$15,035		\$47,838	\$47,838
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$18,033	\$18,033		\$8,242	\$8,242		\$24,698	\$24,698

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program	Capital Fund Program	MO001000034	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$37,870	\$37,870		\$9,373	\$9,373		\$7,421	\$7,421
94300-030	Ordinary Maint & Contracts - Snow Removal		\$2,304	\$2,304		\$6,571	\$6,571		\$9,251	\$9,251
94300-040	Ordinary Maint & Contracts - Elevator		\$26,444	\$26,444		\$10,619	\$10,619		\$0	\$0
94300-050	Ordinary Maint & Contracts - Landscape &		\$3,154	\$3,154		\$11,225	\$11,225		\$36,365	\$36,365
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$27,985	\$27,985		\$23,306	\$23,306		\$19,592	\$19,592
94300-070	Ordinary Maint & Contracts - Electrical		\$420	\$420		\$0	\$0		\$4,848	\$4,848
94300-080	Ordinary Maint & Contracts - Plumbing		\$2,657	\$2,657		\$0	\$0		\$250	\$250
94300-090	Ordinary Maint & Contracts - Extermination		\$16,890	\$16,890		\$3,704	\$3,704		\$12,065	\$12,065
94300-100	Ordinary Maint & Contracts - Janitorial		\$4,098	\$4,098		\$0	\$0		\$0	\$0
94300-110	Ordinary Maint & Contracts - Routine		\$0	\$0		\$0	\$0		\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$47,638	\$47,638		\$21,749	\$21,749		\$9,910	\$9,910
94300	Ordinary Maintenance and Operations	\$0	\$187,492	\$187,492	\$0	\$94,788	\$94,788	\$0	\$124,400	\$124,400
94500	Employee benefit contribution - ordinary		\$161,619	\$161,619		\$100,620	\$100,620		\$5,494	\$5,494
94000	Total Maintenance	\$0	\$590,277	\$590,277	\$0	\$340,646	\$340,646	\$0	\$298,490	\$298,490
95100	Protective services - labor		\$0	\$0		\$0	\$0		\$0	\$0
95200	Protective services - other contract costs		\$94,022	\$94,022		\$51,714	\$51,714		\$26,548	\$26,548
95300	Protective services - other		\$5,529	\$5,529		\$0	\$0		\$639	\$639
95500	Employee benefit contributions - protective		\$0	\$0		\$0	\$0		\$0	\$0
95000	Total Protective Services	\$0	\$99,551	\$99,551	\$0	\$51,714	\$51,714	\$0	\$27,187	\$27,187
96110	Property Insurance		\$73,864	\$73,864		\$19,072	\$19,072		\$37,171	\$37,171
96120	Liability Insurance		\$18,073	\$18,073		\$7,405	\$7,405		\$13,320	\$13,320
96130	Workmen's Compensation		\$20,278	\$20,278		\$4,444	\$4,444		\$5,535	\$5,535
96140	All other Insurance		\$7,921	\$7,921		\$4,834	\$4,834		\$206	\$206
96100	Total Insurance Premiums	\$0	\$120,136	\$120,136	\$0	\$35,755	\$35,755	\$0	\$56,232	\$56,232
96200	Other general expenses/Amortization		\$1,042	\$1,042		\$270	\$270		\$12,807	\$12,807
96210	Compensated absences		-\$97	-\$97		-\$41	-\$41		-\$150	-\$150
96400	Bad debt - tenant rents		\$35,738	\$35,738		\$5,995	\$5,995		\$15,584	\$15,584
96500	Bad debt - mortgages		\$0	\$0		\$0	\$0		\$0	\$0
96600	Bad debt - other		\$0	\$0		\$0	\$0		\$0	\$0
96800	Severance expense		\$0	\$0		\$0	\$0		\$0	\$0
96000	Total Other General Expenses	\$0	\$36,682	\$36,682	\$0	\$6,225	\$6,225	\$0	\$28,242	\$28,242
96710	Interest of Mortgage (or Bonds) Payable		\$0	\$0		\$0	\$0		\$0	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0	\$0		\$0	\$0
96730	Amortization of Bond Issue Costs		\$0	\$0		\$0	\$0		\$0	\$0
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$9,125	\$1,542,158	\$1,537,679	\$4,479	\$833,995	\$825,461	\$8,534	\$853,616	\$829,432
97000	Excess Revenue Over Operating Expenses	\$42,570	\$1,119,989	\$754,722	\$365,267	-\$117,774	-\$161,712	\$43,938	\$3,423,826	\$219,355
97100	Extraordinary maintenance		\$127,814	\$37,323	\$90,491	\$10,110	\$10,110		\$1,600	\$0
97200	Casualty losses- Non-capitalized		\$535,622	\$535,622		\$0	\$0		\$0	\$0
97400	Depreciation expense		\$238,505	\$238,505		\$135,114	\$135,114		\$921,765	\$921,765

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program	Capital Fund Program	MO001000034	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	\$0
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$9,125	\$2,444,099	\$2,349,129	\$94,970	\$979,220	\$970,686	\$8,534	\$1,776,980	\$1,751,196
10010	Operating transfer in - subsidy		\$129,642	\$129,642		\$43,000	\$43,000		\$0	
10020	Operating transfer out - subsidy	-\$42,570	-\$129,642		-\$129,642	-\$43,000		-\$43,000	\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$165,000	\$165,000		\$0	
10092	Inter Project Excess Cash Transfer Out		-\$35,250	-\$35,250		\$0			-\$217,875	-\$217,875
10093	Transfers between Programs and Proj (In)		\$0	\$0		\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$42,570	-\$35,250	\$94,392	-\$129,642	\$165,000	\$208,000	-\$43,000	-\$217,875	-\$217,875
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$182,798	\$37,664	\$145,134	-\$97,998	-\$98,936	\$938	\$2,282,586	-\$920,285
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,490,692	\$2,490,692		\$810,496	\$810,496		\$18,935,585	\$18,935,585
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$145,134	\$145,134		\$938	\$938		\$3,202,871	\$3,202,871
11040-080	Equity Transfers -CFP trf out (4911)	\$0	-\$145,134		-\$145,134	-\$938		-\$938	-\$3,202,871	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$145,134	-\$145,134	\$0	\$938	-\$938	\$0	\$3,202,871
11190	Unit Months Available		3,449	3,449		1,452	1,452		1,286	1,286
11210	Unit Months Leased		3,255	3,255		1,386	1,386		1,245	1,245
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$0	\$145,134		\$145,134	\$938		\$938	\$3,202,871	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program
70300	Net tenant rental revenue		\$86,358	\$86,358		\$250,549	\$250,549		\$90,124	\$90,124
70400	Tenant revenue - other		\$7,956	\$7,956		\$298	\$298		\$3,327	\$3,327
70500	Total Tenant Revenue	\$0	\$94,314	\$94,314	\$0	\$250,847	\$250,847	\$0	\$93,451	\$93,451
70600	HUD PHA operating grants	\$25,784	\$695,065	\$492,311	\$202,754	\$668,945	\$583,463	\$85,482	\$1,003,593	\$920,529
70610	Capital grants	\$3,202,871	\$463,213		\$463,213	\$0		\$0	\$1,258	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$229	\$229		\$32	\$32		\$29	\$29
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$244	\$244		\$0			\$4,152	\$4,152
71500	Other revenue		\$21,251	\$21,251		\$19,395	\$19,395		\$44,874	\$44,874
72000	Investment income - restricted		\$63	\$63		\$0			\$0	
70000	Total Revenue	\$3,228,655	\$1,274,379	\$608,412	\$665,967	\$939,219	\$853,736	\$85,482	\$1,147,358	\$1,063,036
91100	Administrative salaries		\$40,595	\$40,595		\$67,663	\$67,663		\$74,218	\$74,218
91200	Auditing fees		\$7,186	\$7,186		\$7,107	\$7,107		\$7,582	\$7,582
91400	Advertising and Marketing		\$0	\$0		\$0	\$0		\$0	\$0
91500	Employee benefit contributions - administrative		\$35,825	\$35,825		\$17,332	\$17,332		\$5,451	\$5,451
91600	Office Expenses	\$24,184	\$29,933	\$24,279	\$5,654	\$67,107	\$43,115	\$23,992	\$70,679	\$42,655
91700	Legal Expense		\$2,206	\$2,206		\$1,844	\$1,844		\$401,005	\$401,005
91800	Travel		\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead		\$61,831	\$61,831	\$0	\$53,367	\$53,367	\$0	\$104,384	\$104,384
91900	Other	\$0	\$13,998	\$13,998	\$0	\$34,638	\$34,638	\$0	\$19,384	\$19,384
91000	Total Operating-Administrative	\$24,184	\$191,573	\$185,919	\$5,654	\$249,058	\$225,066	\$23,992	\$682,702	\$654,678
92100	Tenant services - salaries		\$6,305	\$6,305		\$5,442	\$5,442		\$10,643	\$10,643
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$1,776	\$1,776		\$1,533	\$1,533		\$2,998	\$2,998
92400	Tenant services - other		\$0	\$0		\$0	\$0		\$0	\$0
92500	Total Tenant Services	\$0	\$8,080	\$8,080	\$0	\$6,974	\$6,974	\$0	\$13,641	\$13,641
93100	Water		\$39,095	\$39,095		\$28,833	\$28,833		\$64,028	\$64,028
93200	Electricity		\$9,834	\$9,834		\$52,609	\$52,609		\$18,601	\$18,601
93300	Gas		\$6,989	\$6,989		\$21,404	\$21,404		\$11,196	\$11,196
93600	Sewer		\$127,638	\$127,638		\$79,244	\$79,244		\$177,973	\$177,973
93800	Other utilities expense		\$0			\$0			\$0	
93000	Total Utilities	\$0	\$183,556	\$183,556	\$0	\$182,089	\$182,089	\$0	\$271,797	\$271,797
94100	Ordinary maintenance and operations - labor		\$46,587	\$46,587		\$94,978	\$94,978		\$81,320	\$81,320
94200	Ordinary maint and operations - materials		\$54,475	\$54,475		\$47,129	\$47,129		\$71,806	\$71,806
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$23,038	\$23,038		\$23,211	\$23,211		\$21,135	\$21,135

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$3,696	\$3,696		\$2,619	\$2,619		\$8,261	\$8,261
94300-030	Ordinary Maint & Contracts - Snow Removal		\$8,503	\$8,503		\$0	\$0		\$10,813	\$10,813
94300-040	Ordinary Maint & Contracts - Elevator		\$0	\$0		\$7,858	\$7,858		\$0	\$0
94300-050	Ordinary Maint & Contracts - Landscape &		\$30,300	\$30,300		\$25,509	\$25,509		\$79,438	\$79,438
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$31,138	\$31,138		\$35,555	\$35,555		\$52,559	\$52,559
94300-070	Ordinary Maint & Contracts - Electrical		\$531	\$531		\$0	\$0		\$4,121	\$4,121
94300-080	Ordinary Maint & Contracts - Plumbing		\$600	\$600		\$3,787	\$3,787		\$30,052	\$30,052
94300-090	Ordinary Maint & Contracts - Extermination		\$4,510	\$4,510		\$10,300	\$10,300		\$17,174	\$17,174
94300-100	Ordinary Maint & Contracts - Janitorial		\$0	\$0		\$1,750	\$1,750		\$11,870	\$11,870
94300-110	Ordinary Maint & Contracts - Routine		\$0	\$0		\$0	\$0		\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$35,353	\$35,353		\$75,557	\$75,557		\$126,674	\$126,674
94300	Ordinary Maintenance and Operations	\$0	\$137,669	\$137,669	\$0	\$186,146	\$186,146	\$0	\$362,096	\$362,096
94500	Employee benefit contribution - ordinary		\$2,092	\$2,092		\$4,177	\$4,177		\$4,288	\$4,288
94000	Total Maintenance	\$0	\$240,824	\$240,824	\$0	\$332,430	\$332,430	\$0	\$519,511	\$519,511
95100	Protective services - labor		\$0	\$0		\$0	\$0		\$0	\$0
95200	Protective services - other contract costs		\$13,978	\$13,978		\$12,636	\$12,636		\$13,481	\$13,481
95300	Protective services - other		\$0	\$0		\$0	\$0		\$0	\$0
95500	Employee benefit contributions - protective		\$0	\$0		\$0	\$0		\$0	\$0
95000	Total Protective Services	\$0	\$13,978	\$13,978	\$0	\$12,636	\$12,636	\$0	\$13,481	\$13,481
96110	Property Insurance		\$22,618	\$22,618		\$31,540	\$31,540		\$34,466	\$34,466
96120	Liability Insurance		\$6,919	\$6,919		\$11,125	\$11,125		\$11,215	\$11,215
96130	Workmen's Compensation		\$2,788	\$2,788		\$5,639	\$5,639		\$5,551	\$5,551
96140	All other Insurance		\$137	\$137		\$207	\$207		\$202	\$202
96100	Total Insurance Premiums	\$0	\$32,462	\$32,462	\$0	\$48,511	\$48,511	\$0	\$51,434	\$51,434
96200	Other general expenses/Amortization		-\$4,072	-\$4,072		\$145	\$145		\$6	\$6
96210	Compensated absences		-\$87	-\$87		-\$75	-\$75		-\$147	-\$147
96400	Bad debt - tenant rents		\$9,126	\$9,126		\$21,359	\$21,359		\$26,895	\$26,895
96500	Bad debt - mortgages		\$0	\$0		\$0	\$0		\$0	\$0
96600	Bad debt - other		\$0	\$0		\$0	\$0		\$0	\$0
96800	Severance expense		\$0	\$0		\$0	\$0		\$0	\$0
96000	Total Other General Expenses	\$0	\$4,967	\$4,967	\$0	\$21,429	\$21,429	\$0	\$26,754	\$26,754
96710	Interest of Mortgage (or Bonds) Payable		\$163,560	\$163,560		\$0	\$0		\$0	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0	\$0		\$0	\$0
96730	Amortization of Bond Issue Costs		\$0	\$0		\$0	\$0		\$0	\$0
96700	Total Interest Expense and Amortization Cost	\$0	\$163,560	\$0	\$163,560	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$24,184	\$838,999	\$669,785	\$169,214	\$853,127	\$829,135	\$23,992	\$1,579,320	\$1,551,296
97000	Excess Revenue Over Operating Expenses	\$3,204,471	\$435,380	-\$61,374	\$496,753	\$86,092	\$24,601	\$61,490	-\$431,962	-\$488,260
97100	Extraordinary maintenance	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97200	Casualty losses- Non-capitalized		\$0	\$0		\$0	\$0		\$0	\$0
97400	Depreciation expense		\$653,185	\$653,185		\$598,273	\$598,273		\$440,410	\$440,410

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$25,784	\$1,492,184	\$1,322,970	\$169,214	\$1,451,400	\$1,427,408	\$23,992	\$2,019,730	\$1,991,706
10010	Operating transfer in - subsidy		\$33,540	\$33,540		\$61,490	\$61,490		\$55,040	\$55,040
10020	Operating transfer out - subsidy		-\$33,540		-\$33,540	-\$61,490		-\$61,490	-\$55,040	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0	\$0		\$0	\$0		\$15,000	\$15,000
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0	\$0		\$0			\$0	\$0
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$33,540	-\$33,540	\$0	\$61,490	-\$61,490	\$15,000	\$70,040
10000	Excess (Deficiency) of Revenue Over (Under)	\$3,202,871	-\$217,805	-\$681,018	\$463,213	-\$512,181	-\$512,181	\$0	-\$857,372	-\$858,630
	Required Annual Debt Principal Payments		\$463,213		\$463,213					
11030	Beginning equity		\$3,049,186	\$3,049,186		\$7,147,309	\$7,147,309		\$2,369,849	\$2,369,849
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$463,213	\$463,213		\$0			\$1,258	\$1,258
11040-080	Equity Transfers -CFP trf out (4911)	-\$3,202,871	-\$463,213		-\$463,213	\$0			-\$1,258	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0	\$0		\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	-\$3,202,871	\$0	\$463,213	-\$463,213	\$0	\$0	\$0	\$0	\$1,258
11190	Unit Months Available		936	936		1,661	1,661		1,497	1,497
11210	Unit Months Leased		856	856		1,585	1,585		1,329	1,329
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$3,202,871	\$0			\$0		\$0	\$1,258	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$626,773		\$626,773	\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$83,064	\$466,137	\$461,760	\$4,377	\$325,264	\$320,887	\$4,377	\$320,017	\$318,558
70610	Capital grants	\$1,258	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$82,814	\$82,814		\$88,012	\$88,012		\$0	
72000	Investment income - restricted		\$12	\$12		\$541	\$541		\$0	\$0
70000	Total Revenue	\$84,322	\$548,964	\$544,586	\$4,377	\$413,817	\$409,439	\$4,377	\$320,018	\$318,558
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$562	\$562		\$376	\$376		\$407	\$407
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$28,024	\$4,977	\$600	\$4,377	\$4,777	\$400	\$4,377	\$1,888	\$429
91700	Legal Expense		\$0			\$0			\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$60,420	\$60,420		\$40,437	\$40,437		\$43,728	\$43,728
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$28,024	\$65,960	\$61,583	\$4,377	\$45,591	\$41,214	\$4,377	\$46,023	\$44,564
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$0			\$0	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$124,402	\$124,402		\$58,926	\$58,926		\$89,764	\$89,764
93000	Total Utilities	\$0	\$124,402	\$124,402	\$0	\$58,926	\$58,926	\$0	\$89,764	\$89,764
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0	
94200	Ordinary maint and operations - materials		\$0			\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$0			\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$0			\$0			\$0	
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$6,722	\$6,722		\$5,472	\$5,472		\$4,646	\$4,646
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$6,722	\$6,722	\$0	\$5,472	\$5,472	\$0	\$4,646	\$4,646
96200	Other general expenses/Amortization		\$488,717	\$488,717		\$357,508	\$357,508		\$344,328	\$344,328
96210	Compensated absences		-\$85	-\$85		-\$57	-\$57		-\$61	-\$61
96400	Bad debt - tenant rents		\$0			\$0			\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	Total Other General Expenses	\$0	\$488,632	\$488,632	\$0	\$357,452	\$357,452	\$0	\$344,267	\$344,267
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$28,024	\$685,717	\$681,340	\$4,377	\$467,441	\$463,064	\$4,377	\$484,700	\$483,241
97000	Excess Revenue Over Operating Expenses	\$56,298	-\$136,753	-\$136,754	\$0	-\$53,624	-\$53,625	\$0	-\$164,682	-\$164,682
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$28,024	\$685,717	\$681,340	\$4,377	\$467,441	\$463,064	\$4,377	\$484,700	\$483,241
10010	Operating transfer in - subsidy		\$0			\$0			\$0	
10020	Operating transfer out - subsidy	-\$55,040	\$0			\$0			\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$20,000	\$20,000		\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0	\$0		\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$55,040	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$1,258	-\$116,753	-\$116,754	\$0	-\$53,624	-\$53,625	\$0	-\$164,682	-\$164,682
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,457,381	\$2,457,381		\$3,242,854	\$3,242,854		\$3,780,109	\$3,780,109
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	-\$1,258	\$0			\$0			\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	-\$1,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		1,116	1,116		768	768		780	780
11210	Unit Months Leased		971	971		678	678		711	711
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$1,258	\$0			\$0			\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$1,459	\$124,380	\$120,550	\$3,830	\$154,839	\$150,462	\$4,377	\$173,816	\$169,439
70610	Capital grants	\$0	\$0			\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0	\$0		\$0			\$0	
72000	Investment income - restricted		\$57	\$57		\$0			\$35	\$35
70000	Total Revenue	\$1,459	\$124,438	\$120,607	\$3,830	\$154,839	\$150,462	\$4,377	\$173,852	\$169,474
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$158	\$158		\$109	\$109		\$199	\$199
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$1,459	\$4,780	\$950	\$3,830	\$6,404	\$2,027	\$4,377	\$5,582	\$1,205
91700	Legal Expense		\$0	\$0		\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$16,927	\$16,927		\$11,755	\$11,755		\$21,394	\$21,394
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$1,459	\$21,864	\$18,034	\$3,830	\$18,269	\$13,892	\$4,377	\$27,175	\$22,798
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$600	\$600		\$0	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$600	\$600	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$15,500	\$15,500		\$64,592	\$64,592		\$27,500	\$27,500
93000	Total Utilities	\$0	\$15,500	\$15,500	\$0	\$64,592	\$64,592	\$0	\$27,500	\$27,500
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0	
94200	Ordinary maint and operations - materials		\$0			\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$0			\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$6,448	\$6,448		\$7,162	\$7,162		\$7,897	\$7,897
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$6,448	\$6,448	\$0	\$7,162	\$7,162	\$0	\$7,897	\$7,897
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$2,741	\$2,741		\$2,433	\$2,433		\$3,258	\$3,258
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$2,741	\$2,741	\$0	\$2,433	\$2,433	\$0	\$3,258	\$3,258
96200	Other general expenses/Amortization		\$151,423	\$151,423		\$73,138	\$73,138		\$153,845	\$153,845
96210	Compensated absences		-\$24	-\$24		-\$17	-\$17		-\$30	-\$30
96400	Bad debt - tenant rents		\$0			\$0			\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	Total Other General Expenses	\$0	\$151,399	\$151,399	\$0	\$73,121	\$73,121	\$0	\$153,815	\$153,815
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$1,459	\$197,953	\$194,123	\$3,830	\$166,177	\$161,800	\$4,377	\$219,645	\$215,268
97000	Excess Revenue Over Operating Expenses	\$0	-\$73,515	-\$73,515	\$0	-\$11,338	-\$11,338	\$0	-\$45,793	-\$45,793
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$1,459	\$197,953	\$194,123	\$3,830	\$166,177	\$161,800	\$4,377	\$219,645	\$215,268
10010	Operating transfer in - subsidy		\$0	\$0		\$0			\$0	
10020	Operating transfer out - subsidy		\$0		\$0	\$0			\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		-\$20,000	-\$20,000		\$0			\$0	\$0
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	-\$20,000	-\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$93,515	-\$93,515	\$0	-\$11,338	-\$11,338	\$0	-\$45,793	-\$45,793
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,105,687	\$3,105,687		\$693,098	\$693,098		\$2,484,087	\$2,484,087
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		432	432		480	480		504	504
11210	Unit Months Leased		430	430		428	428		480	480
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0			\$0			\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000050	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$50,975	\$50,975		\$0	
70400	Tenant revenue - other		\$0			\$308	\$308		\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$51,283	\$51,283	\$0	\$0	\$0
70600	HUD PHA operating grants	\$4,377	\$212,651	\$208,274	\$4,377	\$125,351	\$111,934	\$13,417	\$288,943	\$284,566
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$4	\$4		\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0			\$5,051	\$5,051		\$942	\$942
72000	Investment income - restricted		\$3,078	\$3,078		\$0			\$177	\$177
70000	Total Revenue	\$4,377	\$215,730	\$211,352	\$4,377	\$181,689	\$168,272	\$13,417	\$290,062	\$285,685
91100	Administrative salaries		\$0			\$11,660	\$11,660		\$0	
91200	Auditing fees		\$355	\$355		\$6,733	\$6,733		\$177	\$177
91400	Advertising and Marketing		\$0			\$0	\$0		\$0	
91500	Employee benefit contributions - administrative		\$0			\$1,330	\$1,330		\$0	
91600	Office Expenses	\$4,377	\$4,977	\$600	\$4,377	\$4,964	\$1,867	\$3,097	\$5,641	\$1,264
91700	Legal Expense		\$0			\$325	\$325		\$0	
91800	Travel		\$0			\$0	\$0		\$0	
91810	Allocated Overhead		\$38,086	\$38,086		\$13,166	\$13,166	\$0	\$19,043	\$19,043
91900	Other	\$0	\$0	\$0	\$0	\$5,666	\$5,666	\$0	\$0	\$0
91000	Total Operating-Administrative	\$4,377	\$43,418	\$39,041	\$4,377	\$43,843	\$40,746	\$3,097	\$24,861	\$20,484
92100	Tenant services - salaries		\$0			\$1,342	\$1,342		\$0	
92200	Relocation Costs		\$0			\$0	\$0		\$0	
92300	Employee benefit contributions - tenant services		\$0			\$378	\$378		\$0	
92400	Tenant services - other		\$930	\$930		\$0	\$0		\$1,125	\$1,125
92500	Total Tenant Services	\$0	\$930	\$930	\$0	\$1,721	\$1,721	\$0	\$1,125	\$1,125
93100	Water		\$0			\$6,355	\$6,355		\$0	
93200	Electricity		\$0			\$17,521	\$17,521		\$0	
93300	Gas		\$0			\$0	\$0		\$0	
93600	Sewer		\$0			\$15,517	\$15,517		\$0	
93800	Other utilities expense		\$82,583	\$82,583		\$0			\$113,515	\$113,515
93000	Total Utilities	\$0	\$82,583	\$82,583	\$0	\$39,393	\$39,393	\$0	\$113,515	\$113,515
94100	Ordinary maintenance and operations - labor		\$0			\$15,466	\$15,466		\$0	
94200	Ordinary maint and operations - materials		\$0			\$13,849	\$13,849		\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$4,568	\$4,568		\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000050	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$3,550	\$3,550		\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$500	\$500		\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$12,424	\$12,424		\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$3,965	\$3,965		\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0	\$0		\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$1,400	\$1,400		\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$1,528	\$1,528		\$0	
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0	\$0		\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0	\$0		\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$21,681	\$21,681		\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$49,615	\$49,615	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$1,317	\$1,317		\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$80,248	\$80,248	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$11,121	\$11,121		\$4,306	\$4,306		\$13,447	\$13,447
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$11,121	\$11,121	\$0	\$4,306	\$4,306	\$0	\$13,447	\$13,447
96110	Property Insurance		\$0			\$6,165	\$6,165		\$0	
96120	Liability Insurance		\$5,353	\$5,353		\$2,008	\$2,008		\$4,862	\$4,862
96130	Workmen's Compensation		\$0			\$1,331	\$1,331		\$0	
96140	All other Insurance		\$0			\$97	\$97		\$0	
96100	Total Insurance Premiums	\$0	\$5,353	\$5,353	\$0	\$9,601	\$9,601	\$0	\$4,862	\$4,862
96200	Other general expenses/Amortization		\$382,789	\$382,789		\$7,238	\$7,238		\$219,029	\$219,029
96210	Compensated absences		-\$54	-\$54		-\$19	-\$19		-\$27	-\$27
96400	Bad debt - tenant rents		\$0			\$1,283	\$1,283		\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	Total Other General Expenses	\$0	\$382,735	\$382,735	\$0	\$8,503	\$8,503	\$0	\$219,003	\$219,003
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$4,377	\$526,141	\$521,764	\$4,377	\$187,614	\$184,517	\$3,097	\$376,813	\$372,436
97000	Excess Revenue Over Operating Expenses	\$0	-\$310,411	-\$310,412	\$0	-\$5,925	-\$16,245	\$10,320	-\$86,751	-\$86,751
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0	\$0		\$0	
97400	Depreciation expense		\$0			\$201,099	\$201,099		\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000050	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$4,377	\$526,141	\$521,764	\$4,377	\$388,713	\$385,616	\$3,097	\$376,813	\$372,436
10010	Operating transfer in - subsidy		\$0			\$10,320	\$10,320		\$0	
10020	Operating transfer out - subsidy		\$0			-\$10,320		-\$10,320	\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$47,000	\$47,000		\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			-\$47,000	-\$47,000
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$47,000	\$47,000	\$0	\$0	\$10,320	-\$10,320	-\$47,000	-\$47,000
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$263,411	-\$263,412	\$0	-\$207,024	-\$207,024	\$0	-\$133,751	-\$133,751
	Required Annual Debt Principal Payments					\$2,620	\$2,620			
11030	Beginning equity		\$5,672,662	\$5,672,662		\$2,153,492	\$2,153,492		\$3,440,063	\$3,440,063
11040-010	Prior period adj - PMC equity		\$0			\$0	\$0		\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0	\$0		\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0		\$0	\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		744	744		277	277		900	900
11210	Unit Months Leased		687	687		253	253		854	854
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0			\$0		\$0	\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$4,377	\$109,524	\$106,427	\$3,097	\$292,884	\$288,507	\$4,377	\$163,524	\$159,694
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$4,217	\$4,217		\$225	\$225		\$40	\$40
72000	Investment income - restricted		\$14	\$14		\$66	\$66		\$16	\$16
70000	Total Revenue	\$4,377	\$113,755	\$110,658	\$3,097	\$293,176	\$288,798	\$4,377	\$163,580	\$159,750
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$53	\$53		\$182	\$182		\$182	\$182
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$4,377	\$3,472	\$375	\$3,097	\$5,807	\$1,430	\$4,377	\$4,130	\$300
91700	Legal Expense		\$0			\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$5,522	\$5,522		\$19,513	\$19,513		\$19,513	\$19,513
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$4,377	\$9,046	\$5,949	\$3,097	\$25,502	\$21,125	\$4,377	\$23,825	\$19,995
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$330	\$330		\$0	\$0		\$540	\$540
92500	Total Tenant Services	\$0	\$330	\$330	\$0	\$0	\$0	\$0	\$540	\$540
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$40,551	\$40,551		\$128,163	\$128,163		\$44,489	\$44,489
93000	Total Utilities	\$0	\$40,551	\$40,551	\$0	\$128,163	\$128,163	\$0	\$44,489	\$44,489
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0	
94200	Ordinary maint and operations - materials		\$0			\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0		\$4,444		\$4,444
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$0			\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,444	\$4,444
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,444	\$4,444
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$3,938	\$3,938		\$0			\$6,448	\$6,448
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$3,938	\$3,938	\$0	\$0	\$0	\$0	\$6,448	\$6,448
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$1,993	\$1,993		\$6,722	\$6,722		\$3,121	\$3,121
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$1,993	\$1,993	\$0	\$6,722	\$6,722	\$0	\$3,121	\$3,121
96200	Other general expenses/Amortization		\$96,388	\$96,388		\$356,422	\$356,422		\$160,592	\$160,592
96210	Compensated absences		-\$8	-\$8		-\$27	-\$27		-\$27	-\$27
96400	Bad debt - tenant rents		\$0			\$0			\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	Total Other General Expenses	\$0	\$96,380	\$96,380	\$0	\$356,394	\$356,394	\$0	\$160,564	\$160,564
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$4,377	\$152,238	\$149,141	\$3,097	\$516,781	\$512,404	\$4,377	\$243,432	\$239,602
97000	Excess Revenue Over Operating Expenses	\$0	-\$38,483	-\$38,483	\$0	-\$223,605	-\$223,606	\$0	-\$79,852	-\$79,852
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$4,377	\$152,238	\$149,141	\$3,097	\$516,781	\$512,404	\$4,377	\$243,432	\$239,602
10010	Operating transfer in - subsidy		\$0			\$0			\$0	
10020	Operating transfer out - subsidy		\$0			\$0			\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$38,483	-\$38,483	\$0	-\$223,605	-\$223,606	\$0	-\$79,852	-\$79,852
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$1,308,226	\$1,308,226		\$5,663,045	\$5,663,045		\$1,974,320	\$1,974,320
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		264	264		960	960		411	411
11210	Unit Months Leased		256	256		938	938		408	408
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0			\$0			\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$3,830	\$235,800	\$234,341	\$1,459	\$245,824	\$241,447	\$4,377	\$244,185	\$242,726
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0	\$0		\$0			\$0	\$0
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0			\$103	\$103		\$0	\$0
72000	Investment income - restricted		\$111	\$111		\$29	\$29		\$81	\$81
70000	Total Revenue	\$3,830	\$235,912	\$234,452	\$1,459	\$245,956	\$241,579	\$4,377	\$244,266	\$242,807
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$236	\$236		\$309	\$309		\$280	\$280
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$3,830	\$2,117	\$658	\$1,459	\$4,906	\$529	\$4,377	\$2,231	\$772
91700	Legal Expense		\$0			\$1,323	\$1,323		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$25,391	\$25,391		\$33,149	\$33,149		\$30,093	\$30,093
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$3,830	\$27,744	\$26,285	\$1,459	\$39,687	\$35,310	\$4,377	\$32,604	\$31,145
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$750	\$750		\$0	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$750	\$750	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$62,424	\$62,424		\$79,897	\$79,897		\$66,850	\$66,850
93000	Total Utilities	\$0	\$62,424	\$62,424	\$0	\$79,897	\$79,897	\$0	\$66,850	\$66,850
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0	
94200	Ordinary maint and operations - materials		\$0			\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$0			\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$8,244	\$8,244		\$8,958	\$8,958		\$7,897	\$7,897
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$8,244	\$8,244	\$0	\$8,958	\$8,958	\$0	\$7,897	\$7,897
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$4,232	\$4,232		\$3,586	\$3,586		\$3,208	\$3,208
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$4,232	\$4,232	\$0	\$3,586	\$3,586	\$0	\$3,208	\$3,208
96200	Other general expenses/Amortization		\$258,090	\$258,090		\$330,704	\$330,704		\$288,920	\$288,920
96210	Compensated absences		-\$36	-\$36		-\$47	-\$47		-\$42	-\$42
96400	Bad debt - tenant rents		\$0			\$0			\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	Total Other General Expenses	\$0	\$258,054	\$258,054	\$0	\$330,657	\$330,657	\$0	\$288,877	\$288,877
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$3,830	\$360,698	\$359,239	\$1,459	\$463,534	\$459,157	\$4,377	\$399,436	\$397,977
97000	Excess Revenue Over Operating Expenses	\$0	-\$124,786	-\$124,787	\$0	-\$217,578	-\$217,579	\$0	-\$155,170	-\$155,171
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$3,830	\$360,698	\$359,239	\$1,459	\$463,534	\$459,157	\$4,377	\$399,436	\$397,977
10010	Operating transfer in - subsidy		\$0			\$0			\$0	
10020	Operating transfer out - subsidy		\$0			\$0			\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$124,786	-\$124,787	\$0	-\$217,578	-\$217,579	\$0	-\$155,170	-\$155,171
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,519,963	\$3,519,963		\$5,253,529	\$5,253,529		\$4,421,996	\$4,421,996
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		552	552		600	600		528	528
11210	Unit Months Leased		423	423		580	580		382	382
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0			\$0			\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$1,459	\$585,650	\$387,578	\$198,072	\$186,104	\$181,727	\$4,377	\$373,582	\$372,123
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	\$0
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$136,871	\$136,871		\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0			\$38,407	\$38,407		\$0	\$0
72000	Investment income - restricted		\$2,270	\$2,270		\$70	\$70		\$0	\$0
70000	Total Revenue	\$1,459	\$724,791	\$526,719	\$198,072	\$224,581	\$220,204	\$4,377	\$373,582	\$372,123
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$285	\$285		\$171	\$171		\$357	\$357
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$1,459	\$5,472	\$0	\$5,472	\$6,207	\$1,830	\$4,377	\$2,889	\$1,430
91700	Legal Expense		\$0	\$0		\$1,877	\$1,877		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$30,563	\$30,563		\$18,338	\$18,338		\$38,321	\$38,321
91900	Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$1,459	\$36,319	\$30,847	\$5,472	\$26,592	\$22,215	\$4,377	\$41,567	\$40,108
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$1,800	\$1,800		\$0			\$0	
92500	Total Tenant Services	\$0	\$1,800	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$207,000	\$207,000		\$104,040	\$104,040		\$146,629	\$146,629
93000	Total Utilities	\$0	\$207,000	\$207,000	\$0	\$104,040	\$104,040	\$0	\$146,629	\$146,629
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0	
94200	Ordinary maint and operations - materials		\$0			\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0		\$0	\$0			\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$0	\$0		\$13,447	\$13,447		\$0	
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$0	\$0	\$0	\$13,447	\$13,447	\$0	\$0	\$0
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$0	\$0		\$4,475	\$4,475		\$4,954	\$4,954
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$0	\$0	\$0	\$4,475	\$4,475	\$0	\$4,954	\$4,954
96200	Other general expenses/Amortization		\$461,160	\$268,560	\$192,600	\$310,927	\$310,927		\$440,006	\$440,006
96210	Compensated absences		-\$43	-\$43		-\$26	-\$26		-\$54	-\$54
96400	Bad debt - tenant rents		\$0			\$0			\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	Total Other General Expenses	\$0	\$461,117	\$268,517	\$192,600	\$310,901	\$310,901	\$0	\$439,952	\$439,952
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$1,459	\$706,237	\$508,165	\$198,072	\$459,456	\$455,079	\$4,377	\$633,102	\$631,643
97000	Excess Revenue Over Operating Expenses	\$0	\$18,554	\$18,554	\$0	-\$234,875	-\$234,875	\$0	-\$259,520	-\$259,520
97100	Extraordinary maintenance		\$3,950	\$3,950		\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97400	Depreciation expense		\$0	\$0		\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$1,459	\$710,187	\$512,115	\$198,072	\$459,456	\$455,079	\$4,377	\$633,102	\$631,643
10010	Operating transfer in - subsidy		\$0	\$0		\$0			\$0	
10020	Operating transfer out - subsidy		\$0			\$0			\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$14,604	\$14,604	\$0	-\$234,875	-\$234,875	\$0	-\$259,520	-\$259,520
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,700,405	\$3,700,405		\$7,159,709	\$7,159,709		\$8,313,063	\$8,313,063
11040-010	Prior period adj - PMC equity		\$0	\$0		\$0			\$0	
11040-020	Prior period adj -corection/adjustment		\$0	\$0		\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0	\$0
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0	
11040-110	Equity Trf		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		1,440	1,440		900	900		840	840
11210	Unit Months Leased		1,395	1,395		874	874		733	733
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0			\$0			\$0	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$0			\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0		
70400	Tenant revenue - other		\$0			\$0			\$0		
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$1,459	\$215,914	\$211,537	\$4,377	\$234,886	\$230,509	\$4,377	\$145,293	\$140,916	\$4,377
70610	Capital grants	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0
70700	Total Fee Revenue		\$0			\$0			\$0		
70800	Other government grants		\$0			\$0			\$0		
71100	Investment income - unrestricted		\$0			\$0			\$0		
71200	Mortgage interest income		\$0			\$0			\$0		
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0		
71310	Cost of sale of assets		\$0			\$0			\$0		
71400	Fraud recovery		\$0			\$0			\$0		
71500	Other revenue		\$130	\$130		\$69	\$69		\$0	\$0	
72000	Investment income - restricted		\$117	\$117		\$1,947	\$1,947		\$101	\$101	
70000	Total Revenue	\$1,459	\$216,161	\$211,784	\$4,377	\$236,902	\$232,525	\$4,377	\$145,395	\$141,017	\$4,377
91100	Administrative salaries		\$0			\$0			\$0		
91200	Auditing fees		\$313	\$313		\$210	\$210		\$166	\$166	
91400	Advertising and Marketing		\$0			\$0			\$0		
91500	Employee benefit contributions - administrative		\$0			\$0			\$0		
91600	Office Expenses	\$1,459	\$5,457	\$1,080	\$4,377	\$5,213	\$836	\$4,377	\$5,122	\$745	\$4,377
91700	Legal Expense		\$0			\$0			\$9,690	\$9,690	
91800	Travel		\$0			\$0			\$0		
91810	Allocated Overhead		\$33,619	\$33,619		\$22,569	\$22,569		\$17,867	\$17,867	
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$1,459	\$39,389	\$35,012	\$4,377	\$27,992	\$23,615	\$4,377	\$32,846	\$28,469	\$4,377
92100	Tenant services - salaries		\$0			\$0			\$0		
92200	Relocation Costs		\$0			\$0			\$0		
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0		
92400	Tenant services - other		\$664	\$664		\$518	\$518		\$394	\$394	
92500	Total Tenant Services	\$0	\$664	\$664	\$0	\$518	\$518	\$0	\$394	\$394	\$0
93100	Water		\$0			\$0			\$0		
93200	Electricity		\$0			\$0			\$0		
93300	Gas		\$0			\$0			\$0		
93600	Sewer		\$0			\$0			\$0		
93800	Other utilities expense		\$65,288	\$65,288		\$45,577	\$45,577		\$33,561	\$33,561	
93000	Total Utilities	\$0	\$65,288	\$65,288	\$0	\$45,577	\$45,577	\$0	\$33,561	\$33,561	\$0
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0		
94200	Ordinary maint and operations - materials		\$0			\$0			\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program
94300-020	Ordinary Maint & Contracts - Heating &		\$0			\$0			\$0		
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$0			\$0		
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0			\$0		
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$0			\$0		
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$0			\$0		
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0			\$0		
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$0			\$0		
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0		
94300-100	Ordinary Maint & Contracts - Janitorial		\$0			\$0			\$0		
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0		
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$0			\$0		
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0		
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0		
95200	Protective services - other contract costs		\$0			\$0			\$0		
95300	Protective services - other		\$0			\$0			\$0		
95500	Employee benefit contributions - protective		\$0			\$0			\$0		
95000	Total Protective Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0			\$0			\$0		
96120	Liability Insurance		\$4,269	\$4,269		\$555	\$555		\$2,793	\$2,793	
96130	Workmen's Compensation		\$0			\$0			\$0		
96140	All other Insurance		\$0			\$0	\$0		\$0	\$0	
96100	Total Insurance Premiums	\$0	\$4,269	\$4,269	\$0	\$555	\$555	\$0	\$2,793	\$2,793	\$0
96200	Other general expenses/Amortization		\$492,769	\$492,769		\$333,078	\$333,078		\$159,091	\$159,091	
96210	Compensated absences		-\$47	-\$47		-\$32	-\$32		-\$25	-\$25	
96400	Bad debt - tenant rents		\$0			\$0			\$0		
96500	Bad debt - mortgages		\$0			\$0			\$0		
96600	Bad debt - other		\$0			\$0			\$0		
96800	Severance expense		\$0			\$0			\$0		
96000	Total Other General Expenses	\$0	\$492,722	\$492,722	\$0	\$333,047	\$333,047	\$0	\$159,066	\$159,066	\$0
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0		
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0		
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0		
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$1,459	\$602,332	\$597,955	\$4,377	\$407,688	\$403,311	\$4,377	\$228,660	\$224,283	\$4,377
97000	Excess Revenue Over Operating Expenses	\$0	-\$386,170	-\$386,171	\$0	-\$170,786	-\$170,787	\$0	-\$83,265	-\$83,265	\$0
97100	Extraordinary maintenance		\$0			\$0			\$0		
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0		
97400	Depreciation expense		\$0			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program
97500	Fraud losses		\$0			\$0			\$0		
97800	Dwelling units rent expense		\$0			\$0			\$0		
90000	Total Expenses	\$1,459	\$602,332	\$597,955	\$4,377	\$407,688	\$403,311	\$4,377	\$228,660	\$224,283	\$4,377
10010	Operating transfer in - subsidy		\$0			\$0			\$0		
10020	Operating transfer out - subsidy		\$0			\$0			\$0		
10040	Operating transfers from / to component unit		\$0			\$0			\$0		
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0		
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	\$0	
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0		
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0		
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$386,170	-\$386,171	\$0	-\$170,786	-\$170,787	\$0	-\$83,265	-\$83,265	\$0
	Required Annual Debt Principal Payments										
11030	Beginning equity		\$7,152,028	\$7,152,028		\$6,052,110	\$6,052,110		\$4,012,907	\$4,012,907	
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0		
11040-020	Prior period adj -corection/adjustment		\$0			\$0			\$0		
11040-070	Equity Transfers -CFP trf in (4910)		\$0			\$0			\$0		
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0		
11040-090	Equity Trf -from "Other AMP"		\$0			\$0			\$0		
11040-100	Equity Trf -from "Other AMP"		\$0			\$0			\$0		
11040-110	Equity Trf		\$0			\$0			\$0		
11040	Prior period adjustments, equity transfers,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		708	708		552	552		420	420	
11210	Unit Months Leased		607	607		526	526		403	403	
11610	Land Purchases		\$0			\$0			\$0		
11620	Building Purchases		\$0			\$0			\$0		
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0		
11640	Furniture & Equipment-Administrative		\$0			\$0			\$0		
11650	Leasehold Improvements Purchases & CIP		\$0			\$0			\$0		
11660	Infrastructure Purchases		\$0			\$0			\$0		
13510	CFFP Debt Service Payments		\$0			\$0			\$0		
13901	Replacement Housing Factor Funds		\$0			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	MO001000067	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	\$0			\$0			\$0		
70400	Tenant revenue - other	\$0			\$0			\$0		
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$500	\$0	\$500	\$1,046,587	\$0	\$1,046,587	\$108,276		\$108,276
70610	Capital grants	\$3,290,189	\$0	\$3,290,189	\$0		\$0	\$297,037		\$297,037
70700	Total Fee Revenue	\$0			\$0			\$0		
70800	Other government grants	\$0			\$0			\$0		
71100	Investment income - unrestricted	\$0			\$0			\$0		
71200	Mortgage interest income	\$0			\$0			\$0		
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0		
71310	Cost of sale of assets	\$0			\$0			\$0		
71400	Fraud recovery	\$0			\$0			\$0		
71500	Other revenue	\$0	\$0		\$0	\$0		-\$5	-\$5	
72000	Investment income - restricted	\$0	\$0		\$5	\$5		\$0		
70000	Total Revenue	\$3,290,689	\$0	\$3,290,689	\$1,046,592	\$5	\$1,046,587	\$405,308	-\$5	\$405,313
91100	Administrative salaries	\$0			\$659,515		\$659,515	\$0		
91200	Auditing fees	\$0	\$0		\$9,284		\$9,284	\$0		
91400	Advertising and Marketing	\$0	\$0	\$0	\$6,501		\$6,501	\$0		
91500	Employee benefit contributions - administrative	\$0			\$196,807		\$196,807	\$0		
91600	Office Expenses	\$0	\$0		\$9,627		\$9,627	\$0		
91700	Legal Expense	\$500	\$0	\$500	\$0		\$0	\$0		
91800	Travel	\$0			\$0		\$0	\$0		
91810	Allocated Overhead	\$0	\$0		\$132,706	\$4,845	\$127,861	\$0		
91900	Other	\$0	\$0	\$0	\$3,516	\$3,516	\$0	\$3,794	\$1,112	\$2,683
91000	Total Operating-Administrative	\$500	\$0	\$500	\$1,017,955	\$8,362	\$1,009,594	\$3,794	\$1,112	\$2,683
92100	Tenant services - salaries	\$0			\$0	\$0		\$0		
92200	Relocation Costs	\$0			\$0		\$0	\$0		
92300	Employee benefit contributions - tenant services	\$0			\$0	\$0		\$0		
92400	Tenant services - other	\$0	\$0		\$7		\$7	\$0		
92500	Total Tenant Services	\$0	\$0	\$0	\$7	\$0	\$7	\$0	\$0	\$0
93100	Water	\$0			\$0			\$0		
93200	Electricity	\$0			\$0			\$0		
93300	Gas	\$0			\$0			\$0		
93600	Sewer	\$0			\$0			\$0		
93800	Other utilities expense	\$0	\$0		\$0			\$0		
93000	Total Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94100	Ordinary maintenance and operations - labor	\$0			\$0			\$0		
94200	Ordinary maint and operations - materials	\$0			\$0			\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$0			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	MO001000067	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
94300-020	Ordinary Maint & Contracts - Heating &	\$0			\$0			\$0		
94300-030	Ordinary Maint & Contracts - Snow Removal	\$0			\$0			\$0		
94300-040	Ordinary Maint & Contracts - Elevator	\$0			\$0			\$0		
94300-050	Ordinary Maint & Contracts - Landscape &	\$0			\$0			\$0		
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$0			\$0			\$0		
94300-070	Ordinary Maint & Contracts - Electrical	\$0			\$0			\$0		
94300-080	Ordinary Maint & Contracts - Plumbing	\$0			\$0			\$0		
94300-090	Ordinary Maint & Contracts - Extermination	\$0			\$0			\$0		
94300-100	Ordinary Maint & Contracts - Janitorial	\$0			\$0			\$0		
94300-110	Ordinary Maint & Contracts - Routine	\$0			\$0			\$0		
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$0			\$3,944		\$3,944	\$0		
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$3,944	\$0	\$3,944	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary	\$0			\$0			\$0		
94000	Total Maintenance	\$0	\$0	\$0	\$3,944	\$0	\$3,944	\$0	\$0	\$0
95100	Protective services - labor	\$0			\$0			\$0		
95200	Protective services - other contract costs	\$0			\$0			\$0		
95300	Protective services - other	\$0			\$0			\$0		
95500	Employee benefit contributions - protective	\$0			\$0			\$0		
95000	Total Protective Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance	\$0			\$0			\$0		
96120	Liability Insurance	\$0	\$0		\$0			\$0		
96130	Workmen's Compensation	\$0			\$0			\$0		
96140	All other Insurance	\$0	\$0		\$6,864		\$6,864	\$0		
96100	Total Insurance Premiums	\$0	\$0	\$0	\$6,864	\$0	\$6,864	\$0	\$0	\$0
96200	Other general expenses/Amortization	\$0	\$0		\$85,215	\$85,215	\$0	\$0	\$0	
96210	Compensated absences	\$0	\$0		\$0			\$0		
96400	Bad debt - tenant rents	\$0			\$0			\$0		
96500	Bad debt - mortgages	\$0			\$0			\$0		
96600	Bad debt - other	\$0			\$0			\$0		
96800	Severance expense	\$0			\$76,490	\$50,312	\$26,178	\$0		
96000	Total Other General Expenses	\$0	\$0	\$0	\$161,705	\$135,527	\$26,178	\$0	\$0	\$0
96710	Interest of Mortgage (or Bonds) Payable	\$0			\$0			\$108,276		\$108,276
96720	Interest on Notes Payable (Short and Long Term)	\$0			\$0			\$0		
96730	Amortization of Bond Issue Costs	\$0			\$0			\$0		
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$108,276	\$0	\$108,276
96900	Total Operating Expenses	\$500	\$0	\$500	\$1,190,475	\$143,888	\$1,046,587	\$112,070	\$1,112	\$110,959
97000	Excess Revenue Over Operating Expenses	\$3,290,189	\$0	\$3,290,189	-\$143,883	-\$143,883	\$0	\$293,238	-\$1,116	\$294,354
97100	Extraordinary maintenance	\$0			\$0			\$0		
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0		
97400	Depreciation expense	\$0			\$212,634	\$212,634		\$0		

Line Item No.	St. Louis Housing Authority September 2021 Audited FDS	MO001000067	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
97500	Fraud losses	\$0			\$0			\$0		
97800	Dwelling units rent expense	\$0			\$0			\$0		
90000	Total Expenses	\$500	\$0	\$500	\$1,403,109	\$356,523	\$1,046,587	\$112,070	\$1,112	\$110,959
10010	Operating transfer in - subsidy	\$0			\$0			\$0		
10020	Operating transfer out - subsidy	\$0			\$0			\$0		
10040	Operating transfers from / to component unit	\$0			\$0			\$0		
10091	Inter Project Excess Cash Transfer In	\$0			\$0			\$0		
10092	Inter Project Excess Cash Transfer Out	\$0	\$0		\$0			\$0	\$0	
10093	Transfers between Programs and Proj (In)	\$0			\$0			\$0		
10094	Transfers between Programs and Proj (Out)	\$0			\$0			\$0		
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$3,290,189	\$0	\$3,290,189	-\$356,517	-\$356,517	\$0	\$293,238	-\$1,116	\$294,354
	Required Annual Debt Principal Payments				\$8,010	\$8,010		\$297,037		\$297,037
11030	Beginning equity	\$0	\$0		\$11,983,882	\$11,983,882		\$2,752,174	\$2,749,491	\$2,683
11040-010	Prior period adj - PMC equity	\$0			\$1,399	\$1,399		\$0	\$0	
11040-020	Prior period adj -corection/adjustment	\$0			\$0	\$0		\$0	\$0	
11040-070	Equity Transfers -CFP trf in (4910)	\$3,290,189	\$3,290,189		\$0			\$297,037	\$297,037	
11040-080	Equity Transfers -CFP trf out (4911)	-\$3,290,189		-\$3,290,189	\$0			-\$297,037		-\$297,037
11040-090	Equity Trf -from "Other AMP"	\$0			\$0			\$0		
11040-100	Equity Trf -from "Other AMP"	\$0			\$0			\$0		
11040-110	Equity Trf	\$0			\$0			\$0		
11040	Prior period adjustments, equity transfers,	\$0	\$3,290,189	-\$3,290,189	\$1,399	\$1,399	\$0	\$0	\$297,037	-\$297,037
11190	Unit Months Available	-	-		-	-		-	-	
11210	Unit Months Leased	-	-		-	-		-	-	
11610	Land Purchases	\$0			\$0			\$0		
11620	Building Purchases	\$0			\$0			\$0		
11630	Furniture & Equipment-Dwelling Purchases	\$0			\$0			\$0		
11640	Furniture & Equipment-Administrative	\$0			\$0			\$0		
11650	Leasehold Improvements Purchases & CIP	\$0			\$0		\$0	\$0		
11660	Infrastructure Purchases	\$0			\$0			\$0		
13510	CFPP Debt Service Payments	\$0			\$0			\$405,313		\$405,313
13901	Replacement Housing Factor Funds	\$3,290,189		\$3,290,189	\$0			\$0		

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	Total Programs	1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
			Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (329-331)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)
111	Cash-unrestricted	\$ 7,999,220	\$ 2,194,886	\$ 395,813	\$ -	\$ 2,295	\$ -	\$ 195	\$ 98,069	\$ 24,425
112	Cash-restricted-modernization and development	\$ -								
113	Cash-other restricted	\$ 5,023,264	\$ 198,216	\$ 978,804					\$ 593,096	\$ 23,619
114	Cash-tenant security deposits	\$ 31,232								
115	Cash - Restricted for payment of current liability	\$ -			\$ -		\$ -		\$ -	\$ -
100	Total Cash	\$ 13,053,715	\$ 2,393,102	\$ 1,374,617	\$ -	\$ 2,295	\$ -	\$ 195	\$ 691,165	\$ 48,044
122	Accounts receivable - HUD other projects	\$ 37,108	\$ -	\$ -	\$ 11,098	\$ -	\$ 26,010	\$ -	\$ -	\$ -
124	Account receivable - other government	\$ -								
125	Account receivable - miscellaneous	\$ 5,990,398	\$ 5,458,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410
126	Accounts receivable - tenants	\$ 9,737								-
126.1	Allowance for doubtful accounts - tenants	\$ (1,776)								-
126.2	Allowance for doubtful accounts - other	\$ -								-
129	Accrued interest receivable	\$ 224	\$ 95	\$ 129						-
120	Total receivables, net of allowance for doubtful accounts	\$ 6,035,691	\$ 5,458,957	\$ 129	\$ 11,098	\$ -	\$ 26,010	\$ -	\$ -	\$ 410
131	Investments - unrestricted	\$ 2,450,001	\$ 1,960,001	\$ 490,000						
132	Investments - restricted	\$ 1,348,558	\$ 613,558	\$ 735,000						
135	Investments - Restricted for payment of current liability	\$ -								
142	Prepaid expenses and other assets	\$ 21,911								
150	Total Current Assets	\$ 22,909,875	\$ 10,425,618	\$ 2,599,746	\$ 11,098	\$ 2,295	\$ 26,010	\$ 195	\$ 691,165	\$ 48,454
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	\$ 478,877	\$ 37,951							
166	Accumulated depreciation	\$ (4,813,918)								
167	Construction in progress	\$ -								
168	Infrastructure	\$ -								
160	Total capital assets, net of accumulated depreciation	\$ 10,482,721	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	Notes, Loans, & mortgages receivable – Non-current	\$ 422,771	\$ 138,270	\$ 284,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -								
174	Other assets	\$ 87,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -								
180	Total Non-current Assets	\$ 10,992,912	\$ 496,221	\$ 284,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Total Assets	\$ 33,902,790	\$ 10,921,839	\$ 2,884,247	\$ 11,098	\$ 2,295	\$ 26,010	\$ 195	\$ 691,165	\$ 48,454
311	Bank overdraft	\$ -								
312	Accounts payable <= 90 days	\$ 289,496	\$ 4,444	\$ -	\$ -	\$ -	\$ -			

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	Total Programs	1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
			Business Activities (014/139/150/265/400)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (329-331)	Community Development Block Grant (250)	Jobs Plus Pilot Initiative (300)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)
70600-010	Housing assistance payments	\$ 52,747,598							\$ 311,346	\$ 197,045
70600-020	Ongoing administrative fees earned	\$ 4,468,622							\$ 33,669	\$ 16,553
70600-050	Total preliminary fees earned	\$ 64,400							\$ 64,400	
70600-060	All other fees	\$ 281,750							\$ 281,750	
70600	HUD PHA operating grants	\$ 58,035,985	\$ -	\$ -	\$ 272,741	\$ -	\$ 200,874	\$ -	\$ 691,165	\$ 213,598
70610	Capital grants	\$ -		\$ -						
71100	Investment income - unrestricted	\$ 2,003	\$ 1,666	\$ 326						
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	\$ 5,885,248	\$ 5,450,858	\$ -	\$ -					
71600	Gain or loss on sale of capital assets	\$ -								
72000	Investment income - restricted	\$ 3,499	\$ 1,361	\$ 1,913					\$ -	\$ -
70000	Total Revenue	\$ 64,291,077	\$ 5,453,885	\$ 2,239	\$ 272,741	\$ -	\$ 200,874	\$ -	\$ 691,165	\$ 213,598
91100	Administrative salaries	\$ 1,391,522			\$ 195,560	\$ -	\$ -			
91200	Auditing fees	\$ 65,868	\$ -	\$ -						
91400	Advertising and Marketing	\$ 2,398	\$ -	\$ -			\$ -			
91500	Employee benefit contributions - administrative	\$ 501,071	\$ -	\$ -	\$ 76,949	\$ -	\$ -			
91600	Office Expenses	\$ 574,914	\$ 26,838	\$ 3,398	\$ 220		\$ -			
91700	Legal Expense	\$ 10,795	\$ -	\$ -		\$ -	\$ -			
91800	Travel	\$ 3,038	\$ 3,038		\$ -		\$ -	\$ -		
91810	Allocated Overhead	\$ -								
91900	Other	\$ 81,122	\$ -	\$ -	\$ -	\$ -	\$ 1,000			
91000	Total Operating-Administrative	\$ 2,630,729	\$ 29,876	\$ 3,398	\$ 272,730	\$ -	\$ 1,000	\$ -	\$ -	\$ -
92100	Tenant services - salaries	\$ 18,571					\$ 17,063			
92200	Relocation Costs	\$ -		\$ -						
92300	Employee benefit contributions - tenant services	\$ 6,179					\$ 5,657			
92400	Tenant services - other	\$ 35,120	\$ 14,867	\$ 10,000	\$ 11		\$ -			
92500	Total Tenant Services	\$ 59,870	\$ 14,867	\$ 10,000	\$ 11	\$ -	\$ 22,720	\$ -	\$ -	\$ -
93100	Water	\$ 14,104	\$ 315	\$ -						
93200	Electricity	\$ 139,626	\$ -	\$ 998						
93300	Gas	\$ 9,569	\$ -							

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units- Blended (Kingsbury 180) December 2020
		18	
111	Cash-unrestricted	\$ 5,115,297	\$ 168,239
112	Cash-restricted-modernization and development		
113	Cash-other restricted	\$ 2,501,262	\$ 728,267
114	Cash-tenant security deposits		\$ 31,232
115	Cash - Restricted for payment of current liability	\$ -	
100	Total Cash	\$ 7,616,559	\$ 927,738
122	Accounts receivable - HUD other projects	\$ -	\$ -
124	Account receivable - other government		
125	Account receivable - miscellaneous	\$ 510,005	\$ 21,121
126	Accounts receivable - tenants		\$ 9,737
126.1	Allowance for doubtful accounts - tenants		-\$1,776
126.2	Allowance for doubtful accounts - other		
129	Accrued interest receivable		-
120	Total receivables, net of allowance for doubtful accounts	\$ 510,005	\$ 29,082
131	Investments - unrestricted		
132	Investments - restricted	\$ -	
135	Investments - Restricted for payment of current liability		
142	Prepaid expenses and other assets	\$ 7,185	\$ 14,726
150	Total Current Assets	\$ 8,133,749	\$ 971,546
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		\$ 440,926
166	Accumulated depreciation	-\$161,869	-\$4,652,049
167	Construction in progress		
168	Infrastructure		
160	Total capital assets, net of accumulated depreciation	\$ 57,129	\$ 10,067,640
171	Notes, Loans, & mortgages receivable – Non-current	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -
173	Grants receivable – Non-current		
174	Other assets	\$ -	\$ 87,421
176	Investment in joint venture		
180	Total Non-current Assets	\$ 57,129	\$ 10,155,061
190	Total Assets	\$ 8,190,879	\$ 11,126,607
311	Bank overdraft		
312	Accounts payable <= 90 days	\$ 91,658	\$ 193,394

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units- Blended (Kingsbury 180) December 2020
		18	
313	Accounts payable > 90 days past due		
321	Accrued wage/payroll taxes payable	\$ -	
322	Accrued compensated absences - current portion	\$ 21,996	
331	Accounts payable - HUD PHA Programs	\$ -	
332	Accounts payable - PHA Projects		
333	Accounts payable - other government		
341	Tenant security deposits		\$ 23,242
342	Deferred revenue		\$ 2,576
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		\$ 58,229
347	Inter program - due to		
348	Loan liability - current		
310	Total Current Liabilities	\$ 113,654	\$ 277,440
351	Capital Projects/ Mortgage Revenue Bonds		\$ 7,947,437
352	Long-term debt, net of current - operating borrowings		
353	Non-current liabilities - other FSS liability	\$ 251,917	\$ 655
354	Accrued compensated absences- Non-current	\$ 83,232	
355	Loan liability - Non-current		
356	FASB 5 Liabilities		
357	Accrued Pension and OPEB Liability		
350	Total Non-Current Liabilities	\$ 335,149	\$ 7,948,092
300	Total Liabilities	\$ 448,803	\$ 8,225,532
508.4	Net Investment in Capital Assets	\$ 57,129	\$ 2,120,203
511.4	Restricted Net Position	\$ 2,249,345	\$ 735,602
512.4	Unrestricted Net Position	\$ 5,435,603	\$ 45,270
513	Total Equity/Net Assets	\$ 7,742,077	\$2,901,075
600	Total Liabilities and Equity/Net assets	\$ 8,190,879	\$11,126,607
		\$8,190,879	\$11,126,607
	Income Statement		
70300	Net tenant rental revenue	\$ -	\$ 361,237
70400	Tenant revenue - other		\$ 3,105
70500	Total Tenant Revenue	\$ -	\$ 364,342

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871	6.2
		Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
70600-010	Housing assistance payments	\$ 52,239,207	
70600-020	Ongoing administrative fees earned	\$ 4,418,400	
70600-050	Total preliminary fees earned		
70600-060	All other fees	\$ -	
70600	HUD PHA operating grants	\$ 56,657,607	\$ -
70610	Capital grants		
71100	Investment income - unrestricted	\$ -	\$ 11
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	\$ -	\$ 434,390
71600	Gain or loss on sale of capital assets		
72000	Investment income - restricted	\$ -	\$ 225
70000	Total Revenue	\$ 56,657,607	\$ 798,968
91100	Administrative salaries	\$ 1,113,181	\$ 82,781
91200	Auditing fees	\$ 54,838	\$ 11,030
91400	Advertising and Marketing	\$ 2,398	\$ -
91500	Employee benefit contributions - administrative	\$ 410,966	\$ 13,156
91600	Office Expenses	\$ 486,365	\$ 58,093
91700	Legal Expense	\$ 10,795	\$ -
91800	Travel	\$ -	
91810	Allocated Overhead		
91900	Other	\$ 19,122	\$ 61,000
91000	Total Operating-Administrative	\$ 2,097,665	\$ 226,060
92100	Tenant services - salaries	\$ 1,508	
92200	Relocation Costs		
92300	Employee benefit contributions - tenant services	\$ 523	
92400	Tenant services - other	\$ 2,350	\$ 7,892
92500	Total Tenant Services	\$ 4,380	\$ 7,892
93100	Water	\$ 1,629	\$ 12,159
93200	Electricity	\$ 32,887	\$ 105,740
93300	Gas	\$ 310	\$ 9,260

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871	6.2
		Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
93600	Sewer	\$ 2,819	\$ 34,696
93000	Total Utilities	\$ 37,645	\$ 161,855
94100	Ordinary maintenance and operations - labor		\$ 109,567
94200	Ordinary maintenance - materials	\$ 1,763	\$ 30,133
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 1,680	\$ 6,754
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ 18,562
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 5,753	\$ 1,844
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 1,990	\$ 21,630
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 3,452	\$ 4,272
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ 1,887	\$ 12,611
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -	\$ -
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ -	\$ 2,904
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 74	\$ 4,070
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 21,515	\$ 5,369
94300-110	Ordinary Maint Contracts - Routine Maint Contracts		
94300-120	Ordinary Maint and Oper Contracts - Misc Contracts	\$ 4,932	\$ 24,764
94300	Ordinary Maintenance and Operations Contracts	\$ 41,284	\$ 102,779
94500	Employee benefit contribution - ordinary maintenance		\$ 75,431
94000	Total Maintenance	\$ 43,047	\$ 317,910
95100	Protective services - labor		
95200	Protective services - other contract costs	\$ 24,936	\$ 54,094
95300	Protective services - other	\$ 9,922	\$ -
95500	Employee benefit contributions - protective services		
95000	Total Protective Services	\$ 34,857	\$ 54,094
96110	Property Insurance	\$ 13,955	\$ 42,276
96120	Liability Insurance	\$ 690	\$ 7,757
96130	Workmen's Compensation	\$ 35,845	\$ 7,549
96140	All other Insurance	\$ 28,982	\$ 2,670
96100	Total Insurance Premiums	\$ 79,473	\$ 60,252
96200	Other general expenses/amortization	\$ 196	\$ 1,864
96210	Compensated absences	\$ (33,113)	
96300	Payments in lieu of taxes		

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units- Blended (Kingsbury 180) December 2020
		18	
96400	Bad debt - tenant rents		\$ 2,433
96500	Bad debt - mortgages		
96600	Bad debt - other		
96800	Severance expense		
96000	Total Other General Expenses	\$ (32,917)	\$ 4,297
96710	Interest of Mortgage (or Bonds) Payable		
96720	Interest on Notes Payable (Short and Long Term)		\$ 132,057
96730	Amortization of Bond Issue Costs		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ 132,057
96900	Total Operating Expenses	\$ 2,264,150	\$ 964,417
97000	Excess Revenue Over Operating Expenses	\$ 54,393,457	\$ (165,449)
97100	Extraordinary maintenance		\$ 6,350
97200	Casualty losses- Non-capitalized		\$ 10,667
97300-010	Mainstream 1 & 5 year		
97300-020	Home-Ownership	\$ 211,596	
97300-040	Tenant Protection	\$ 1,036,520	
97300-050	All Other	\$ 48,426,251	
97300	Housing assistance payments	\$ 49,674,367	
97350	HAP Portability-in	\$ -	
97400	Depreciation expense	\$ 24,732	\$ 371,354
97500	Fraud losses		\$ -
97800	Dwelling units rent expense		
90000	Total Expenses	\$ 51,963,250	\$ 1,352,788
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)	\$ -	\$ -

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units- Blended (Kingsbury 180) December 2020
		18	
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ 4,694,357	\$ (553,820)

11020	Required Annual Debt Principal Payments		
11030	Beginning equity	\$ 3,041,477	\$ 3,454,895
11040-010	Prior period adj	\$ 6,243	\$ -
11040	Prior period adjustments, equity transfers, and correction of errors	\$ 6,243	\$ -

11170-001	Administrative Fee Equity- Beginning Balance	\$ 3,007,397	
11170-010	Administrative Fee Revenue	\$ 4,418,400	
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	\$ 349,575	
11170-051	Comment for Other Revenue	Trf from RNP for PR year owner overpayment	
11170-060	Total Admin Fee Revenues	\$ 4,767,975	
11170-080	Total Operating Expenses	\$ 2,257,907	
11170-090	Depreciation	\$ 24,732	
11170-095	Housing Assistance Portability In	\$ -	
11170-100	Other Expenses	\$ -	
11170-101	Comment for Other Expense		
11170-110	Total Expenses	\$ 2,282,640	
11170-002	Net Administrative Fee	\$ 2,485,335	
11170-003	Administrative Fee Equity- Ending Balance	\$ 5,492,732	
11170	Administrative Fee Equity	\$ 5,492,732	

11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 34,080	
11180-010	Housing Assistance Payment Revenues	\$ 52,239,207	
11180-015	Fraud Recovery Revenue	\$ -	
11180-020	Other Revenue	\$ -	

Line Item No.	St. Louis Housing Authority September FY 2021 Audited FDS	14.871 Housing Choice Vouchers (850)	6.2 Component Units-Blended (Kingsbury 180) December 2020
		18	
11180-021	Comment for Other Revenue		
11180-025	Investment Income	\$ -	
11180-030	Total HAP Revenues	\$ 52,239,207	
11180-080	Housing Assistance Payments	\$ 49,674,367	
11180-090	Other Expenses	\$ 349,575	
11180-091	Comments for Other Expenses	Trf to UNP for prior year overpayments	
11180-100	Total Housing Assistance Payments Expenses	\$ 50,023,942	
11180-002	Net Housing Assistance Payments	\$ 2,215,265	
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 2,249,345	
11180	Housing Assistance Payments Equity	\$ 2,249,345	
11190	Unit Months Available	85926	0
11210	Unit Months Leased	78686	0

Line Item No.	Description - September FY 2021 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
111	Cash-unrestricted	\$ -	\$ -	\$ -	\$ -
112	Cash-restricted-modernization and development	\$ -			
113	Cash-other restricted	\$ 310,971	\$ -	\$ 2,393	\$ 308,578
114	Cash-tenant security deposits	\$ -			
115	Cash - Restricted for payment of current liability	\$ 151,446	\$ -		\$ 151,446
100	Total Cash	\$ 462,417	\$ -	\$ 2,393	\$ 460,024
121	Accounts receivable - PHA projects (PIV & POV)	\$ -			
122	Accounts receivable - HUD other projects	\$ 18,965	\$ 18,965	\$ -	\$ -
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	\$ 18,965	\$ 18,965	\$ -	\$ -
131	Investments - unrestricted	\$ -	\$ -	\$ -	
132	Investments - restricted	\$ -	\$ -	\$ -	
135	Investments - Restricted for payment of current liability	\$ -			
142	Prepaid expenses and other assets	\$ -			
150	Total Current Assets	\$ 481,382	\$ 18,965	\$ 2,393	\$ 460,024
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	\$ 481,382	\$ 18,965	\$ 2,393	\$ 460,024

Line Item No.	Description - September FY 2021 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	\$ 18,344	\$ 18,344	\$ -	\$ -
313	Accounts payable > 90 days past due	\$ -			
321	Accrued wage/payroll taxes payable	\$ 152,067	\$ 621	\$ -	\$ 151,446
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	\$ 310,971	\$ -	\$ 2,393	\$ 308,578
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	\$ 481,382	\$ 18,965	\$ 2,393	\$ 460,024
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	\$ 481,382	\$ 18,965	\$ 2,393	\$ 460,024
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	\$481,382	\$18,965	\$ 2,393	\$ 460,024

Line Item No.	Description - September FY 2021 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
Income Statement					
70300	Net tenant rental revenue	\$ -	\$ -	\$ -	
70400	Tenant revenue - other	\$ -			
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 2,287,254	\$ 786,890	\$ -	\$ 1,500,364
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	\$ 2,287,254	\$ 786,890	\$ -	\$ 1,500,364
91100	Administrative salaries	\$ 913,352	\$ 385		\$ 912,967
91200	Auditing fees	\$ -	\$ -	\$ -	
91400	Advertising and Marketing	\$ -	\$ -	\$ -	
91500	Employee benefit contributions - administrative	\$ 298,612	\$ -		\$ 298,612
91600	Office Expenses	\$ 163,807	\$ 51,351		\$ 112,455
91700	Legal Expense	\$ -	\$ -	\$ -	
91800	Travel	\$ -	\$ -		\$ -
91810	Allocated Overhead	\$ -			
91900	Other	\$ -	\$ -	\$ -	\$ -
91000	Total Operating-Administrative	\$ 1,375,771	\$ 51,736	\$ -	\$ 1,324,035
92000	Asset Management Fee	\$ -	\$ -		\$ -
92100	Tenant services - salaries	\$ -			
92200	Relocation Costs	\$ 142,288	\$ 142,288	\$ -	

Line Item No.	Description - September FY 2021 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
92300	Employee benefit contributions - tenant services	\$ -			
92400	Tenant services - other	\$ 739,195	\$ 562,866	\$ -	\$ 176,329
92500	Total Tenant Services	\$ 881,483	\$ 705,154	\$ -	\$ 176,329
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	\$ 30,000	\$ 30,000	\$ -	
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	\$ 30,000	\$ 30,000	\$ -	\$ -
95100	Protective services - labor	\$ -			
95200	Protective services - other contract costs	\$ -			
95300	Protective services - other	\$ -	\$ -	\$ -	
95500	Employee benefit contributions - protective services	\$ -			
95000	Total Protective Services	\$ -	\$ -	\$ -	\$ -

Line Item No.	Description - September FY 2021 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
96110	Property Insurance	\$ -	\$ -	\$ -	
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	\$ 2,287,254	\$ 786,890	\$ -	\$ 1,500,364
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	\$ 2,287,254	\$ 786,890	\$ -	\$ 1,500,364
10010	Operating transfer in	\$ -			
10020	Operating transfer out	\$ -			
10091	Inter Project Excess Cash Transfer In	\$ -			

Line Item No.	Description - September FY 2021 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
10092	Inter Project Excess Cash Transfer Out	\$ -			
10093	Transfers between Programs and Projects - in	\$ -			
10094	Transfers between Programs and Projects - out	\$ -	\$ -		
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -
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 2021 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
111	Cash-unrestricted	\$ 5,951,365	\$ 7,999,220	\$ -	\$ -	\$ 13,950,585
112	Cash-restricted-modernization and development	\$ -	\$ -	\$ -		\$ -
113	Cash-other restricted	\$ 6,109,304	\$ 5,023,264	\$ 310,971	\$ -	\$ 11,443,539
114	Cash-tenant security deposits	\$ 415,650	\$ 31,232	\$ -		\$ 446,882
115	Cash - Restricted for payment of current liability	\$ -	\$ -	\$ 151,446		\$ 151,446
100	Total Cash	\$ 12,476,318	\$ 13,053,715	\$ 462,417	\$ -	\$ 25,992,451
121	Accounts receivable - PHA projects	\$ -	\$ -	\$ -		\$ -
122	Accounts receivable - HUD other projects	\$ 128,452	\$ 37,109	\$ 18,965		\$ 184,526
124	Account receivable - other government	\$ -	\$ -	\$ -		\$ -
125	Account receivable - miscellaneous	\$ 69,869	\$ 5,990,399	\$ -		\$ 6,060,268
126	Accounts receivable - tenants	\$ 481,247	\$ 9,737	\$ -		\$ 490,984
126.1	Allowance for doubtful accounts - tenants	\$ (113,898)	\$ (1,776)	\$ -		\$ (115,674)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -	\$ -		\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	\$ -	\$ -		\$ -
128	Fraud recovery	\$ 9,632	\$ -	\$ -		\$ 9,632
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -	\$ -		\$ -
129	Accrued interest receivable	\$ 4,073	\$ 224	\$ -		\$ 4,297
120	Total receivables, net of allowance for doubtful accounts	\$ 579,374	\$ 6,035,692	\$ 18,965	\$ -	\$ 6,634,035
131	Investments - unrestricted	\$ -	\$ 2,450,001	\$ -		\$ 2,450,001
132	Investments - restricted	\$ 1,010,641	\$ 1,348,558	\$ -		\$ 2,359,199
135	Investments - Restricted for pymt of curr liability	\$ -	\$ -	\$ -		\$ -
142	Prepaid expenses and other assets	\$ 1,295,399	\$ 21,911	\$ -		\$ 1,317,310
143	Inventories	\$ -	\$ -	\$ -		\$ -
143.1	Allowance for obsolete inventories	\$ -	\$ -	\$ -		\$ -
144	Inter program - due from	\$ -	\$ -	\$ -		\$ -
150	Total Current Assets	\$ 15,361,735	\$ 22,909,877	\$ 481,382	\$ -	\$ 38,752,994
161	Land	\$ 12,907,104	\$ 445,000	\$ -		\$ 13,352,104
162	Buildings	\$ 226,435,296	\$ 13,757,085	\$ -	\$ -	\$ 240,192,381
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	\$ 478,877	\$ -	\$ -	\$ 12,473,908
166	Accumulated depreciation	\$ (179,883,730)	\$ (4,813,917)	\$ -	\$ -	\$ (184,697,647)
167	Construction in progress	\$ 5,842,955	\$ -	\$ -		\$ 5,842,955
168	Infrastructure	\$ -	\$ -	\$ -		\$ -
160	Total capital assets, net of accumulated depreciation	\$ 77,985,644	\$ 10,482,721	\$ -	\$ -	\$ 88,468,365

Line Item No.	Description - September FY 2021 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
171	Notes, Loans, & mortgages rec – Non-current	\$ 80,565,283	\$ 422,771	\$ -	\$ (8,050,495)	\$ 72,937,559
172	Notes, Loans, & mortgages rec – NC past due	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -	\$ -	\$ -		\$ -
174	Other assets	\$ -	\$ 87,421	\$ -	\$ (87,421)	\$ (0)
176	Investment in joint venture	\$ -	\$ -	\$ -		\$ -
180	Total Non-current Assets	\$ 158,550,926	\$ 10,992,912	\$ -	\$ (8,137,916)	\$ 161,405,922
190	Total Assets	\$ 173,912,659	\$ 33,902,792	\$ 481,382	\$ (8,137,916)	\$ 200,158,917
311	Bank overdraft	\$ -	\$ -	\$ -		\$ -
312	Accounts payable <= 90 days	\$ 270,402	\$ 289,496	\$ 18,344		\$ 578,242
313	Accounts payable > 90 days past due	\$ -	\$ -	\$ -		\$ -
321	Accrued wage/payroll taxes payable	\$ 99,934	\$ 11,098	\$ 152,067		\$ 263,100
322	Accrued compensated absences - current portion	\$ 86,999	\$ 21,996	\$ -		\$ 108,996
324	Accrued contingency liability	\$ -	\$ -	\$ -		\$ -
325	Accrued interest payable	\$ 126,950	\$ -	\$ -		\$ 126,950
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 316,088	\$ 23,242	\$ -		\$ 339,330
342	Deferred revenue	\$ 38,419	\$ 5,509	\$ 310,971	\$ -	\$ 354,898
343	Current portion of long-term debt - capital projects/mortg revenue bonds	\$ 805,630	\$ -	\$ -	\$ -	\$ 805,630
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -	\$ -		\$ -
345	Other current liabilities	\$ 5,381	\$ 26,205	\$ -	\$ 0	\$ 31,586
346	Accrued liabilities - other	\$ 477,216	\$ 58,229	\$ -	\$ (103,058)	\$ 432,387
347	Inter program - due to	\$ -	\$ -	\$ -	\$ 0	\$ -
348	Loan liability - current	\$ -	\$ -	\$ -		\$ -
310	Total Current Liabilities	\$ 2,227,019	\$ 435,775	\$ 481,382	\$ (103,058)	\$ 3,041,118
351	Capital Projects/ Mortgage Revenue Bonds	\$ 4,860,293	\$ 7,947,437	\$ -	\$ (7,947,437)	\$ 4,860,294
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -	\$ -		\$ -
353	Non-current liabilities - other (FSS)	\$ 170,820	\$ 252,572	\$ -		\$ 423,392
354	Accrued compensated absences- Non-current	\$ 317,430	\$ 83,233	\$ -		\$ 400,663
355	Loan liability – Non-current		\$ -	\$ -		\$ -
356	FASB 5 Liabilities	\$ -	\$ -	\$ -		\$ -
357	Accrued Pension and OPEB Liability	\$ -	\$ -	\$ -		\$ -
350	Total Non-Current Liabilities	\$ 5,348,544	\$ 8,283,243	\$ -	\$ (7,947,437)	\$ 5,684,350

Line Item No.	Description - September FY 2021 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
300	Total Liabilities	\$ 7,575,563	\$ 8,719,017	\$ 481,382	\$ (8,050,495)	\$ 8,725,465
508.1	Net Investment in Capital Assets	\$ 72,319,723	\$ 2,535,284	\$ -	\$ 7,947,437	\$ 82,802,443
511.1	Restricted Net Position	\$ 87,613,979	\$ 6,550,010	\$ -	\$ (8,050,495)	\$ 86,113,494
512.1	Unrestricted Net Position	\$ 6,403,397	\$ 16,098,481	\$ -	\$ 15,637	\$ 22,517,515
513	Total Equity/Net Assets	\$ 166,337,094	\$ 25,183,775	\$ -	\$ (87,421)	\$ 191,433,449
600	Total Liabilities and Equity/Net assets	\$ 173,912,660	\$ 33,902,792	\$ 481,382	\$ (8,137,916)	\$ 200,158,918
Income Statement						
70300	Net tenant rental revenue	\$ 2,880,927	\$ 361,237			\$ 3,242,164
70400	Tenant revenue - other	\$ 60,927	\$ 3,105			\$ 64,032
70500	Total Tenant Revenue	\$ 2,941,852	\$ 364,342	\$ -		\$3,306,196
70600	HUD PHA operating grants	\$ 14,383,490	\$ 58,035,986	\$ 2,287,254		\$ 74,706,730
70610	Capital grants	\$ 7,534,316	\$ -	\$ -		\$ 7,534,316
70700	Total Fee Revenue	\$ -	\$ -		\$ -	\$ -
71100	Investment income - unrestricted	\$ 138,831	\$ 2,003		\$ (132,057)	\$ 8,777
71400	Fraud recovery	\$ 6,009	\$ -			\$ 6,009
71500	Other revenue	\$ 1,433,399	\$ 5,885,248		\$ (434,197)	\$ 6,884,450
71600	Gain or loss on sale of capital assets	\$ -	\$ -			\$ -
72000	Investment income - restricted	\$ 8,791	\$ 3,499		\$0	\$12,292
70000	Total Revenue	\$ 26,446,701	\$ 64,291,078	\$ 2,287,254	\$ (566,254)	\$ 92,458,778
91100	Administrative salaries	\$ 1,467,570	\$ 1,391,521	\$ 913,352		\$ 3,772,444
91200	Auditing fees	\$ 93,747	\$ 65,868		\$ -	\$ 159,615
91400	Advertising and Marketing	\$ 10,471	\$ 2,398			\$ 12,870
91500	Employee benefit contributions - admin	\$ 409,146	\$ 501,072	\$ 298,612		\$ 1,208,829
91600	Office Expenses	\$ 540,666	\$ 574,914	\$ 163,807		\$ 1,279,387
91700	Legal Expense	\$ 515,553	\$ 10,794			\$ 526,347
91800	Travel	\$ 11	\$ 3,038		\$ -	\$ 3,049
91810	Allocated Overhead	\$ 1,394,833	\$ -			\$ 1,394,833
91900	Other	\$ 452,682	\$ 81,122		\$ -	\$ 533,804
91000	Total Operating-Administrative	\$ 4,884,677	\$ 2,630,729	\$ 1,375,771	\$ -	\$ 8,891,176
92000	Asset Management Fee	\$ -	\$ -			\$ -

Line Item No.	Description - September FY 2021 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
92100	Tenant services - salaries	\$ 72,993	\$ 18,571	\$ -		\$ 91,564
92200	Relocation Costs	\$ -	\$ -	\$ 142,288		\$ 142,288
92300	Employee benefit contributions - tenant srvs	\$ 20,560	\$ 6,179	\$ -		\$ 26,739
92400	Tenant services - other	\$ 27,535	\$ 35,120	\$ 739,195		\$ 801,849
92500	Total Tenant Services	\$ 121,088	\$ 59,870	\$ 881,483	\$0	\$ 1,062,441
93100	Water	\$ 288,455	\$ 14,104	\$ -		\$ 302,559
93200	Electricity	\$ 824,294	\$ 139,626	\$ -		\$ 963,919
	Gas	\$ 192,256	\$ 9,569	\$ -		\$ 201,825
93600	Sewer	\$ 829,607	\$ 37,515	\$ -		\$ 867,122
93800	Other utilities expense	\$ 1,601,252	\$ -	\$ -		\$ 1,601,252
93000	Total Utilities	\$ 3,735,863	\$ 200,814	\$ -	\$0	\$ 3,936,677
94100	Ordinary maintenance and operations - labor	\$ 1,277,001	\$ 109,567			\$ 1,386,569
94200	Ordinary maintenance and operations - materials and other	\$ 500,934	\$ 32,073	\$ 30,000	\$ -	\$ 563,007
94300	Ordinary Maintenance and Operations Contracts	\$ 1,913,735	\$ 183,626		\$ -	\$ 2,097,361
94500	Employee benefit contribution - ordinary maintenance	\$ 543,178	\$ 75,431			\$ 618,609
94000	Total Maintenance	\$ 4,234,848	\$ 400,699	\$ 30,000	\$ -	\$ 4,665,547
95100	Protective services - labor	\$ -	\$ -			\$ -
95200	Protective services - other contract costs	\$ 585,719	\$ 79,030			\$ 664,749
95300	Protective services - other	\$ 17,955	\$ 9,922			\$ 27,877
95500	Employee benefit contributions - protective services	\$ -	\$ -			\$ -
95000	Total Protective Services	\$ 603,674	\$ 88,952	\$ -	\$0	\$692,626
96110	Property Insurance	\$ 379,058	\$ 56,232			\$ 435,290
96120	Liability Insurance	\$ 196,972	\$ 8,447			\$ 205,419
96130	Workmen's Compensation	\$ 78,642	\$ 43,394			\$ 122,036
96140	All other Insurance	\$ 25,014	\$ 31,653			\$ 56,666
96100	Total Insurance Premiums	\$ 679,687	\$ 139,724	\$ -	\$0	\$819,411
96200	Other general expenses	\$ 5,963,897	\$ 649,014		\$ (436,031)	\$ 6,176,879
96210	Compensated absences	\$ (1,774)	\$ (33,113)			\$ (34,887)
96300	Payments in lieu of taxes	\$ -	\$ -			\$ -
96400	Bad debt - tenant rents	\$ 165,279	\$ 2,433			\$ 167,712
96800	Severance expense	\$ 76,490	\$ 2,290			\$ 78,780
96000	Total Other General Expenses	\$ 6,203,891	\$ 620,623	\$ -	\$ (436,031)	\$ 6,388,488

Line Item No.	Description - September FY 2021 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
96710	Interest of Mortgage (or Bonds) Payable	\$ 271,836	\$ -		\$ -	\$ 271,836
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ 132,057		\$ (132,057)	\$ (0)
96730	Amortization of Bond Issue Costs	\$ -	\$ -			\$0
96700	Total Interest Expense and Amortization Cost	\$ 271,836	\$ 132,057	\$ -	\$ (132,057)	\$ 271,836
96900	Total Operating Expenses	\$ 20,735,570	\$ 4,273,466	\$ 2,287,254	\$ (568,088)	\$ 26,728,201
97000	Excess Revenue Over Operating Expenses	\$ 5,711,132	\$ 60,017,610	\$ -	\$ 1,834	\$ 65,730,577
97100	Extraordinary maintenance	\$ 191,101	\$ 6,350			\$ 197,451
97200	Casualty losses- Non-capitalized	\$ 727,356	\$ 10,667			\$ 738,023
97300	Housing assistance payments	\$ -	\$ 49,847,383			\$ 49,847,383
97350	HAP Portability-in	\$ -	\$ -			\$ -
97400	Depreciation expense	\$ 6,091,226	\$ 396,087		\$ -	\$ 6,487,314
90000	Total Expenses	\$ 27,745,249	\$ 54,533,952	\$ 2,287,254	\$ (568,088)	\$ 83,998,366
10010	Operating transfer in	\$ 650,982	\$ -	\$ -	\$ (650,982)	\$ -
10020	Operating transfer out	\$ (650,982)	\$ -	\$ -	\$ 650,982	\$ -
10091	Inter Project Excess Cash Transfer In	\$ 513,000	\$ -	\$ -	\$ (513,000)	\$ -
10092	Inter Project Excess Cash Transfer Out	\$ (513,000)	\$ -	\$ -	\$ 513,000	\$ -
10093	Trfs between Programs and Projects - in	\$ -	\$ -	\$ -		\$ -
10094	Trfs between Programs and Projects - out	\$ -	\$ -	\$ -		\$ -
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficit) of Rev Over (Under) Exp	\$ (1,298,551)	\$ 9,757,123	\$ -	\$ 1,834	\$ 8,460,395
11020	Required Annual Debt Principal Payments	\$ 770,880	\$ -		\$ -	\$ 770,880
11030	Beginning equity	\$ 167,634,256	\$ 15,420,407	\$ -	\$ (89,255)	\$ 182,965,408
11040-070	Equity Transfers - Capital funds trf in (4910)	\$ 7,536,997	\$ -			\$ 7,536,997
11040-080	Equity Transfers - Capital funds trf out (4911)	\$ (7,536,997)	\$ -			\$ (7,536,997)
11040	Prior period adjs, equity trfs, and correction of errors	\$ 1,399	\$ 6,243	\$ -	\$0	\$7,642
11170	Administrative Fee Equity	\$ -	\$ 5,492,732			\$ 5,492,732
11180	Housing Assistance Payments Equity	\$ -	\$ 2,249,345			\$ 2,249,345
11190	Unit Months Available	32,426	86,853			119,279

Line Item No.	Description - September FY 2021 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
11210	Unit Months Leased	29,723	78,968			108,691
11610	Land Purchases	\$ -	\$ -			\$ -
11620	Building Purchases	\$ -	\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -			\$ -
11640	Furniture & Equipment-Administrative	\$ -	\$ -			\$ -
11650	Leasehold Improvements Purchases	\$ 3,486,566	\$ -			\$ 3,486,566
11660	Infrastructure Purchases	\$ -	\$ -			\$ -
13510	CFFP Debt Service Payments	\$ 1,032,086	\$ -			\$ 1,032,086
13901	Replacement Housing Factor Funds	\$ 3,290,189	\$ -			\$ 3,290,189



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, 2021, and its blended component units as of December 31, 2020, 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 DATE.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Hayes & Associates, L.L.C.
Omaha, Nebraska
DATE



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, 2021. 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, 2021.

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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Hayes & Associates, LLC
Omaha, Nebraska
DATE

St. Louis Housing Authority
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended September 30, 2021

I. SUMMARY OF AUDIT RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,467,231
Audit qualified as low-risk auditee:	No

St. Louis Housing Authority
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2021

II. FINDINGS—FINANCIAL STATEMENTS

None noted.

III. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS

None noted.

St. Louis Housing Authority
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended September 30, 2021

I. FINDINGS-FINANCIAL STATEMENTS

None reported.

II. 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
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended September 30, 2021

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS -
CONTINUED

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

Follow-up with Management – Management has used the recommendations provided and have implemented the controls procedures listed in management’s response. There were no findings related to this issue during our audit of the year ended September 30, 2021.

St. Louis Housing Authority
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended September 30, 2021

II. 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, 2021

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS -
CONTINUED

2020-002: Absence of Sufficient Documentation required by HUD

Follow-up with Management – Management has used the recommendations provided and have implemented the controls procedures listed in management’s response. There were no findings related to this issue during our audit of the year ended September 30, 2021.