

**St. Louis Housing Authority**  
**FINANCIAL STATEMENTS AND**  
**INDEPENDENT AUDITOR'S REPORT**  
**For the year ended September 30, 2022**

## TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR’S REPORT	2 - 5
MANAGEMENT’S DISCUSSION AND ANALYSIS	6 - 18
GENERAL PURPOSE FINANCIAL STATEMENTS	
Statement of net position	19
Statement of revenues, expenses, and changes in net position	20
Statement of cash flows	21 - 22
NOTES TO FINANCIAL STATEMENTS	23 - 49
SUPPLEMENTAL INFORMATION	
Schedule of expenditures of federal awards	51
Notes to schedule of expenditures of federal awards	52
Statement and certification actual modernization cost certificates	53
Financial data schedule	55 -124
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 <i>GOVERNMENT AUDITING STANDARDS</i>	125 - 126
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	127 - 129
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	130 - 131
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	132



## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

#### Opinions

We have audited the accompanying financial statements of St. Louis Housing Authority as of and for the year ended September 30, 2022, and its blended component unit as of and for the year ended December 31, 2021, 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.

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, 2022, and its blended component unit as of December 31, 2021, 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.

#### Emphasis of Matter

As described in Note F to the financial statements, effective October 1, 2021, the City adopted Government Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified in respect to this matter.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the St. Louis Housing Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Responsibilities of Management for the Financial Statements**

The St. Louis Housing Authority's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. Louis Housing Authority's ability to continue as a going concern for one year after the date that the financial statements are issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 St. Louis Housing Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. Louis Housing Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### **Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 6 through 18 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.

### **Supplementary 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 51 through 52 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 June 26, 2023 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, 2021 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, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Hayes & Associates, LLC*

Hayes & Associates, L.L.C.  
Omaha, Nebraska  
June 26, 2023

**St. Louis Housing Authority**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the year ended September 30, 2022**

The St. Louis Housing Authority's (SLHA) Management's Discussion and Analysis (MD&A) 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, 2022. 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) 2022 report on all of SLHA's assets, liabilities, revenues, expenses, and net position for the programs it administers. In summary, SLHA's FY 2022 financial highlights include the following:

- As reported in the FY 2021 MD&A, SLHA participated in the second round of a lawsuit against HUD 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." A judge in the first lawsuit awarded compensatory damages of almost \$136 million. On August 1, 2017, SLHA agreed to participate in the second round of 2012 offset litigation. The second round of offset litigation was eventually settled and an award of \$5,398,000 was received on June 7, 2022.
- 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 on July 20, 2021, and was fully occupied in August 2021. All claims with the general contractor have been negotiated and resolved with the final contract closeout anticipated to be completed in mid-April 2023.
- 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 nearing conclusion, however, the completion date has been revised from June 2022 to October 2022.
- Total revenues (including capital contributions) decreased significantly by \$15.6 million (-16.9%) during FY 2022 to pre-COVID levels of FY 2020 and FY 2019. Public Housing tenant revenue has continued to be low with only a marginal reduction of \$85,435 (-2.6%) as a result of low occupancy rates and a reduction in unit turnover due to continuing maintenance staff shortages. Operating Subsidies and Grants are \$6.6 million (-8.8%) less overall and are reflective of the prior years increase in COVID-19 funding that have now stabilized to pre-COVID levels as well. In addition, Capital Fund deposits also decreased by \$3.9 million (-51.3%) due to the completion of the LaSalle Park renovations in the previous year and a reduction of expenses in the current year due to the near completion of the Preservation Square project. Moreover, Other Revenue also decreased by \$5.1 million to reflect the lawsuit settlement proceeds recorded in FY 2021.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

- Total expenses decreased by approximately \$2.0 million (2.3%) in FY 2022. Total expenses were \$82.0 million and \$84.0 million for FY 2022 and FY 2021, respectively.
- The average monthly Housing Assistance Payment paid in CY 2022 was \$627 per unit, a decrease of 1% over the average amount paid in CY 2021 of \$636 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.

<b>Introductory Section</b> Transmittal Letter General Information
<b>MD&amp;A</b> Management's Discussion and Analysis (this section)
<b>Basic Financial Statements</b> Financial Statements Notes to Financial Statements
<b>Other Required Supplemental Information</b> Required Supplementary Information

**Annual Financial Statements**

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

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

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



St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

SLHA only engages in business-type activities and its financial statements include three separate legal entities in this report SLHA, SLHA Capital Fund Corp. and Kingsbury Associates L.P. as well as blended component units; SLHA Capital Fund Corp. and Kingsbury Associates L.P. Component units are described as organizations that are legally separate from the SLHA for which SLHA is financially accountable. Blended component units are component units that are so intertwined with the primary government that they are, in substance, the same as the primary government and are presented as part of the primary government. SLHA's blended component units are described in more detail in Note A (2) on page 22 in the "Notes to Financial Statements" section of the Basic Financial Statements.

### **Financial Statements**

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

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

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

SLHA's funds consist of exclusively enterprise funds. Enterprise funds utilize the full accrual basis of accounting and are similar to accounting utilized by the private sector accounting. The financial data schedule includes separate columns for different types of funding sources. SLHA has determined that all of the proprietary fund activities fall under one major program of providing housing assistance to the public. As such, SLHA presents its financial statements in a single column format.

## FINANCIAL ANALYSIS

### Statement of Net Position

SLHA's total net position decreased by nearly \$5.2 million (-2.7%) from \$191.4 million in FY 2021 to \$186.2 million in FY 2022. The following analysis reflects SLHA's condensed summary of the Statement of Net Position as of September 30, 2022.

**TABLE 1**  
**STATEMENT OF NET POSITION**

	FY 2022	FY 2021
Current Assets	\$38,314,504	\$38,752,994
Capital Assets	\$84,641,805	\$88,468,366
Other Non-Current Assets	\$71,150,307	\$73,038,183
<b>Total Assets</b>	<b>\$194,106,616</b>	<b>\$200,259,543</b>
Current Liabilities	\$2,998,762	\$3,067,888
Long-Term Liabilities	\$4,900,632	\$5,758,339
<b>Total Liabilities</b>	<b>\$7,899,394</b>	<b>\$8,826,227</b>
Net Investment in Capital Assets	\$79,769,929	\$82,802,443
Restricted Net Position	\$80,479,003	\$86,113,494
Unrestricted Net Position	\$25,958,290	\$22,517,379
<b>Total Net Position</b>	<b>\$186,207,222</b>	<b>\$191,433,316</b>

#### *Assets*

The net change in assets overall decreased by \$6.2 million (-3.1%). This decrease in assets is in large part due to a reduction in Noncurrent Assets such as notes receivable and the value of Capital Assets due to depreciation and amortization respectively.

As shown in Table 1 above, overall, current assets decreased slightly by \$0.5 million (-1.1%) in 2022, largely due mainly to unpaid rents due to the after effects of the pandemic in tenant accounts receivable and not offset with state or other rental assistance programs or tenant repayment agreements.

Capital Assets, Net of Related Debt decreased just under \$3.8 million (-4.3%) primarily because of an annual increase in accumulated depreciation. This decrease was somewhat tempered by the increase in construction work in progress (CIP) with several modernization projects still underway requiring extensive unit rehabilitation but have not yet been completed and capitalized.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

Non-Current assets (notes receivable) decreased just over \$1.9 million (-2.6%) overall as a result of both continued amortization mitigated by the final increases in notes receivable for Preservation Square. In addition, in keeping with new GASB Statement No. 87 *Leases* as mentioned in Note 15 of the audited financial statements a new Non-Current Asset listed as "Leased Assets" was added to this category. The St. Louis Housing Authority's financial statement as of September 30, 2021, have also been adjusted as a result of the implementation of this standard.

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

#### *Liabilities*

The net change in overall liabilities lessened by approximately \$0.9 million (-10.5%) in FY 2022. Liabilities are divided into current and long-term liabilities.

Current liabilities decreased by \$69,126 over FY 2021. A small decrease of \$10,334 in deferred revenue related to the remainder of Housing Choice Voucher CARES Act funding of \$0.3 million was offset by deferred compensation of near the same amount for the Emergency Housing Voucher (EHV) program in keeping with HUD guidance. A further decline in accrued wages, accrued interest and other accrued liabilities including the current portion of accrued compensated absences that together fell nearly \$.03 million as a result of long term employee retirements from new staff that don't have the level of paid absences as prior years contributed to the decline. These reductions were mitigated by a growth in accounts payable related to modernization efforts for exterior renovations at Parkview and Lookaway developments of \$0.2 million and the current portion of lease payables (as a result of the new implementation of GASB 87) and bonds payables of \$0.1 million added to the overall decrease in current liabilities.

In 2022, long-term liabilities decreased by approximately \$0.9 million. The long-term liabilities will continue to decrease annually as a result of the payment of long-term bonds outstanding, including principle and interest, for the rehabilitation of Kingsbury and Cochran Plaza.

#### *Net Position*

Net Investment in Capital Assets decreased by approximately \$3.0 million. Restricted Net Position decreased by \$5.6 million and Unrestricted Net Position increased by \$3.4 million, because of a number of factors as discussed in the asset and liability sections above including the recording of amortization expenses and higher than normal cash due to the expected receipt of legal damages in FY 2022. This resulted in a net loss of \$5.2 million.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

**Changes in Revenues, Expenses and Net Position**

Total revenues (including capital contributions) decreased by \$15.6 million from \$92.4 million in FY 2021 to \$76.8 million in FY 2022 for a net decrease of 16.9%. Total expenses decreased in the current fiscal year by \$2.0 million from \$84.0 million in FY 2022 to \$82.0 million in FY 2021 for a net decrease of 2.4%. This results in a total decrease in the Change of Net Position of \$13.7 million from FY 2021. A further explanation of each of these components is included below:

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

	FY 2022	FY 2021
<b>Revenues</b>		
Tenant Revenue - Rents and Other	\$3,226,771	\$3,312,206
Operating Subsidies and Grants	\$64,307,650	\$72,244,016
Capital Grants	\$7,458,391	\$9,997,030
Investment Income – Unrestricted	\$16,028	\$8,778
Investment Income – Restricted	\$19,811	\$12,289
Other Revenue	\$1,788,179	\$6,884,452
<b>Total Revenue</b>	<b>\$76,816,830</b>	<b>\$92,458,771</b>
<b>Expenses</b>		
Administrative	\$9,248,440	\$9,148,035
Tenant (Resident) Services	\$194,814	\$378,884
Utilities	\$4,555,871	\$3,936,675
Maintenance	\$5,256,271	\$5,003,842
Protective Services	\$401,876	\$781,044
General	\$7,424,846	\$7,208,034
Non-Routine Maintenance	\$927,201	\$924,807
Housing Assistance Payments	\$47,567,486	\$49,847,384
Loss (Gain) on disposal of a fixed asset	\$0	\$10,667
Interest Expense	\$235,076	\$271,836
Depreciation	\$5,949,293	\$6,487,313
Prior Period Adjustments	\$281,885	(\$7,642)
<b>Total Expenses</b>	<b>\$82,043,059</b>	<b>\$83,990,879</b>
<b>Change in Net Position</b>	<b>(\$5,226,229)</b>	<b>\$8,467,892</b>

*Revenues*

Rents and other tenant charges decreased slightly by \$85,435 (2.6%) in 2022. This was precipitated primarily from lower than normal rents charged in some developments due to income changes and continued unit vacancies from a lack of ready apartments available as a result of challenges with maintenance staffing as discussed in the Financial Highlight section as well as a stale waitlist for most public housing developments. It is anticipated in 2023, that a waitlist opening event will be scheduled in June 2023 to allow a new list of applicants to be established for most public housing developments.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

Capital Fund Grants, also decreased by \$3.9 million (51.3%) in part due to the completion of the rehabilitation and modernization of LaSalle Park including the winding down of construction for Phase III of LaSalle Park and the near completion of the new construction at Preservation Square as mentioned in greater detail in the Capital Fund and Replacement Housing Factor Construction section of this report.

Operating Subsidy and Grant revenues decreased overall by \$6.6 million (8.8%) in FY 2022. A closer look at the individual program breakdown shows there was a substantial decrease in the number of units leased over the prior year in the Housing Choice Voucher Program (HCV or Section 8). This was offset slightly with an increase in the per unit Housing Assistance Program costs. The calculation of the FY 2022 renewal amount uses a "benchmark" of units leased and expenditures as reported in the Voucher Management System (VMS) using calendar year 2021. As a result, there was a significant reduction in grant revenues from the Housing Choice Voucher Program (HCV or Section 8) of nearly \$8.0 million (13.7%). This reduction comes as the effect of the CARES Act Supplemental HAP Administration reimbursement influx in the prior year combined with a major effort to reduce the backlog of late income reexamination, timely inspections, tenant moves and ownership changes remaining as a direct result of the aftereffects of the pandemic including significant staffing changes. It should also be noted that the Emergency Housing Voucher program was also established in FY 2021 with advanced funding. In FY 2022, the revenues are diminished by any prior receipts still on hand and culminating in a reduction in revenue of \$0.5 million (66.5%). In addition, the closing of the completed (ROSS) Jobs Plus grant awarded in mid-year 2015 and extended until June 2021 further diminished the total Operating Subsidy and Grant revenue by \$.03 million. However, these decreases were somewhat alleviated by a Public Housing Operating Subsidy marginal increase of nearly \$0.7 million.

Unrestricted and Restricted Investment Income increased slightly in FY 2022 by \$7,250 (82.6%) and \$7,522 (61.2%) respectively. In 2022, interest rates have started to level off or increase for the first time in many years in reaction to the rise of interest loan rates and overall inflation at the end of the fiscal year. In some cases, favorable investments have been difficult to find and the results have been that CD's that were matured, but no renewals were not found timely to reinvest. Restricted Investment income also increased a trace amount because of locked in low interest rates on Operating Reserve accounts as well as another year of record shortfalls reducing the size of available restricted reserves in which to invest and the length of term.

Other Revenues decreased by \$5.0 million to reflect the lawsuit settlement proceeds recorded in the prior year 2021 as mentioned in the Financial Highlights section.

### *Expenditures*

In FY 2022, Administrative expenditures increased overall by approximately \$100,000 (1.1%) from the previous year. There were small increases as well of approximately \$90,000 in the administrative salaries and benefits seen in the cost of individual public housing developments. Inflation has also contributed to increased costs. The SLHA has rebounded in a few key departments including the Housing Choice Voucher staff with just over \$300,000 from experiencing employee shortages in FY 2021. Nevertheless, these rises in costs were nullified by the reduction of potential legal expenses that were recorded in the prior year of \$495,000.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

Resident Services expenditures also decreased by nearly half or \$184,070 (48.9%) primarily a 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.

Utility costs have risen in the current year by just over \$619,000 (15.7%) in 2022. The utility costs and usage for Electric, Water, and Gas of just over \$272,000 together with the continued increase in sewage rates and fees since 2016 of 11% to the Metropolitan Sewer District contributes to the overall increase in the aggregate. The increase in sewer costs 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. The Public Housing properties have continued to be plagued with occupancy issues as well as units taken offline because extensive rehabilitations are needed. In keeping with a long standing policy referred to as a "Leave On Policy", all utilities are left in place for any vacant unit in order to abstain from having frozen pipes or other maintenance issues. Therefore, SLHA becomes responsible for payment of utilities that were once provided by tenants.

Expenditures related to Ordinary Maintenance, rose by just over \$252,000 (5.0%). This can be seen as the effects of staffing shortages in the Maintenance and Janitorial areas continues to be attributable to the larger costs by using independent contractors and its added expense instead of using in house staff. In addition, the costs related to unblocking the backlog of Capital Fund projects held up for Environmental Reviews and other requirements also contributed to this expenditure uptick.

Expenditures associated with Protective Services diminished greatly by close to \$380,000 (-48.5%) largely due to a return to pre-COVID-19 levels of private security at the high-rise Public Housing developments and prior year calendar year 2020 expenditures attributed to FY 2021 for the St. Louis Metropolitan Police (SLMP) contract. The Fiscal Year 2022 SLMP contract has finally been signed and fully executed, but no invoices were received and expended until FY 2023.

General expenses increased dramatically by \$216,812 (3.0%) due to an increase in insurance premiums as a result of adjustment efforts made by our carrier underwriters based on our past claims. These increases were further infused by large increases again in FY 2022 of ACC Shortfall Reserve withdrawals as compared to last year. Non-routine Maintenance expenditures that include Casualty Losses only increased slightly by \$2,394 owing to a continuation of extensive repairs to Parkview and James House from 2021.

The expenditures in the Housing Choice Voucher Program decreased again by \$2.3 million or (-4.6%). The lease up of units also decreased in FY 2022 as compared to last year. As mentioned in the Revenue section of this report, a major effort was underway in 2022 to reduce the backlog of late income reexamination, timely inspections, tenant moves and ownership changes remaining as a direct result of the pandemic including significant staffing changes. In addition, the average monthly per unit cost (PUC) paid in CY 2022 was \$627 per unit, a decrease of 1% over the average amount paid in CY 2021 of \$636 per unit.

Interest Expenses decreased marginally by \$36,760 (-13.5%) as a result of a gradual reduction of CFFP loan balances for the rehabilitation of Kingsbury and Cochran Plaza and corresponding interest

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

expenses. Depreciation expenses have also decreased by \$538,000 (-8.3%) as the useful life of selected assets have reach their maturity and are no longer depreciable.

Net position for the year ended September 30, 2021 has been restated to adjust for the HUD reporting requirements of the Emergency Housing Voucher Program. According to Notice PIH 2021-25 (HA), service fee revenue received, in the amount of \$281,750, should be reported as unearned revenue, with revenue being recognized only when an eligible expense has been incurred. The St. Louis Housing Authority reported the amount as operating grant subsidy, resulting in an overstatement of net position. Therefore, a prior period adjustment of \$281,750 has been added to FY 2022.

The combined result is an overall total expenditures decrease of roughly of \$2.0 million (2.4%) and a total change in net assets of -\$13.5 million. The following table reflects the SLHA's condensed summary of the Statement of Revenues, Expenses, and Changes in Net Position as of September 30, 2022.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of fiscal year-end 2022, SLHA had \$84.6 million invested in Capital Assets as reflected in the following schedule (additions, deductions and depreciation), which represents a net decrease of \$2.9 million (-3.2%) from the end of FY 2021. As explained above, the decrease in Capital Assets is principally the result of an increase in accumulated depreciation.

**TABLE 3  
CHANGE IN CAPITAL ASSETS**

	Business-Type Activities
Beginning Balance	\$88,468,366
Additions	\$2,122,737
Deletions/Demolition	\$0
Depreciation - Additions	\$0
Depreciation - Deletions	(\$5,949,298)
<b>Ending Balance</b>	<b>\$84,641,805</b>

SLHA's capital assets as of September 30, 2022 included land, buildings, improvements and construction in progress that totaled \$275.3 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.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

**TABLE 4**  
**CAPITAL ASSETS AT YEAR-END**  
**(NET OF DEPRECIATION)**

Business-Type Activities	FY 2022	FY 2021
Land and land rights	\$25,826,011	\$25,826,011
Construction in Progress	\$7,953,694	\$5,842,957
Structures and Equipment	\$241,509,045	\$241,497,045
Accumulated Depreciation	(\$190,646,945)	(\$184,697,647)
<b>Total</b>	<b>\$84,641,805</b>	<b>\$88,468,366</b>

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 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 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 \$6.0 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 33% increase in project costs was realized. This project continued in FY 2021 and was declared "Substantially Complete" on July 20, 2021. However, a final retention amount will be paid in April 2023 to close the project completely.



St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

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 and occupation of all public housing units has been revised from June 2022 to October 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, 2022 Series A and D were paid in full. The remaining series B and C revenue bonds, comprise \$790,000 thousand in principle repaid in 2022 for a total of \$12.9 million repaid to date and a current unmatured balance of \$4.5 million as shown in Table 5 below.

**TABLE 5  
OUTSTANDING BONDS AND LOANS PAYABLE**

Debt Issue	Interest Rate	Unmatured Balance 2021	Debt Issued During Year	Retired During Year	Unmatured Balance 2022
05/03/2007	4.850%	2,085,000	-	310,000	1,775,000
05/03/2007	4.700%	3,250,000	-	480,000	2,770,000
<b>Total</b>		<b>\$5,335,000</b>	-	<b>\$ 790,000</b>	<b>\$4,545,000</b>

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. In FY 2013, new solar panel capital lease debt of \$322,640 was issued to the former SLHA Central Office Corp. of which \$4,047 was retired during FY 2022. At year-end, SLHA had repaid \$115,943 to date and a current unmatured balance of \$326,876 as shown in Table 6 below. The capital lease agreement for the solar panels at King Louis Square Phase III was extended again for another year to allow staff to legally amend or end the current agreement. Therefore, the lease payments were frozen to 2018 rates. Conversely, the lease payments ceased for the solar panels for the Central Office building as of November 2021 as they have reached the end of their useful life and maintenance is no longer provided by the Lessor. The Capital Lease Liability will be revised in fiscal year 2023 to reflect this transaction.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

**TABLE 6**  
**OUTSTANDING CAPITAL LEASE LIABILITY**

Debt Issue	Interest Rate	Unmatured Balance 2021	Debt Issued During Year	Retired During Year	Unmatured Balance 2022
04/29/2011	1%	88,523	-	2,712	85,811
02/01/2012	0%	242,400	-	1,335	241,065
<b>Total</b>		<b>\$330,923</b>	-	<b>\$4,047</b>	<b>\$326,876</b>

It should be noted that SLHA's financial statements for FY 2022 include the December 31, 2021 activity for Kingsbury Associates, L.P. representing one of the remaining blended component units.

**ECONOMIC FACTORS AFFECTING FUTURE YEARS**

SLHA continues to be 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 and can limit its potential growth into other areas to diversify spending opportunities to impact the community we serve that are not allowed through conventional federal funding.

As mentioned in the prior year, the American Rescue Plan provided 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 COVID-19 pandemic. The American Rescue Plan also created a variety of new programs to address continuing pandemic-related crises, and fund recovery efforts as the United States began to emerge from the COVID-19 pandemic including the Emergency Housing Voucher program. The EHV program assists 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 was only funded for 18 months, but has been extended to 30 months and will continue into FY 2023.

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 has begun 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 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.

St. Louis Housing Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2022

The 2020 – 2024 St. Louis Housing Authority Strategic Plan identified nine goals of which one included the planning and redevelopment of Clinton Peabody. One of the actions identified in this goal was to identify the viability of the project and financing options available through a Master Developer agreement to implement this strategy. SLHA issued an RFQ from developers in February of 2022 and received responses from seven (7) firms. Each firm made presentations to a selection committee comprised of public housing residents, community stakeholders, SLHA board members and staff. The selection committee scored Preservation of Affordable Housing (POAH) the highest and SLHA entered into a Designated Developer Agreement with POAH in November 2022.

POAH is leading the community engagement and planning piece throughout 2023 and has conducted multiple meetings with Clinton-Peabody residents. It is the current plan to replace all units on site with new construction utilizing both Rental Assistance Demonstration (RAD) and Section 18, and various mixed-finance tools. Overall, the redevelopment of Clinton-Peabody will include approximately 350 new housing units and cost over \$100 million in five phases.

Several more potential RAD or Section 18 projects have been identified by the HUD technical consultant including a mixed finance property known as King Louis I and II, is expected to be the second RAD application submitted in the next fiscal year.

### **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, 2022

	2022	2021
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 20,938,671	\$ 13,950,585
Investments	2,103,952	2,450,000
Accounts receivable, net	3,480,036	6,629,737
Accrued interest receivable	5,150	4,298
Prepaid expenses	1,347,767	1,317,308
Total current assets	<u>27,875,576</u>	<u>24,351,928</u>
<b>NONCURRENT ASSETS</b>		
Restricted cash and investments		
Cash and cash equivalents	7,865,975	12,041,867
Investments	2,572,953	2,359,199
Total restricted cash and investments	<u>10,438,928</u>	<u>14,401,066</u>
Leased assets, net	117,746	100,626
Capital assets		
Land	13,352,102	13,352,102
Construction in progress	7,953,694	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	1,162,806	1,150,806
Less accumulated depreciation	<u>(190,646,945)</u>	<u>(184,697,647)</u>
Total capital assets	84,641,805	88,468,366
Notes receivable, net	71,032,561	72,937,557
Total noncurrent assets	<u>166,231,040</u>	<u>175,907,615</u>
Total assets	<u><u>\$ 194,106,616</u></u>	<u><u>\$ 200,259,543</u></u>
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 795,918	\$ 578,236
Accrued wages	203,492	263,098
Accrued liabilities	462,308	567,039
Tenant security deposits	307,621	339,330
Unearned revenue	344,564	354,898
Accrued interest payable	43,058	126,950
Inter-fund activity	(108,107)	(103,058)
Current portion of accrued compensated absences	61,709	108,995
Current portion of leases payable	52,569	26,770
Current portion of finance purchase obligation	10,630	10,630
Current portion of bonds and loans payable	825,000	795,000
Total current liabilities	<u>2,998,762</u>	<u>3,067,888</u>
<b>NONCURRENT LIABILITIES</b>		
Accrued compensated absences less current portion	388,982	400,661
Other noncurrent liabilities	410,530	423,394
Leases payable less current portion	64,874	73,991
Finance purchase obligation less current portion	316,246	320,293
Bonds and loans payable less current portion	<u>3,720,000</u>	<u>4,540,000</u>
Total noncurrent liabilities	4,900,632	5,758,339
Total liabilities	<u>7,899,394</u>	<u>8,826,227</u>
<b>NET POSITION</b>		
Net investment in capital assets	79,769,929	82,802,443
Restricted net position	80,479,003	86,113,494
Unrestricted net position	25,958,290	22,517,379
Total net position	<u>186,207,222</u>	<u>191,433,316</u>
Total liabilities and net position	<u><u>\$ 194,106,616</u></u>	<u><u>\$ 200,259,543</u></u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
For the year ended September 30, 2022

	2022	2021
OPERATING REVENUES		
Tenant rental revenue	\$ 3,013,207	\$ 3,242,164
Other tenant revenue	213,564	64,033
Fraud recovery	-	6,009
Other revenue	1,788,179	6,884,452
Total operating revenues	<u>5,014,950</u>	<u>10,196,658</u>
OPERATING EXPENSES		
Administrative	9,248,440	9,148,035
Tenant services	194,814	378,884
Utilities	4,555,871	3,936,675
Ordinary maintenance and operations	5,256,271	5,003,842
Protective services	401,876	781,044
Insurance expenses	1,009,482	819,411
General expenses	6,415,364	6,388,623
Extraordinary maintenance	58,685	197,451
Casualty losses	868,516	727,356
Depreciation expense	5,949,293	6,487,313
Housing assistance payments	47,567,486	49,847,384
Total operating expenses	<u>81,526,098</u>	<u>83,716,018</u>
LOSS FROM OPERATIONS	(76,511,148)	(73,519,360)
NON-OPERATING REVENUES (EXPENSES)		
HUD operating grants	64,307,650	72,244,016
Gain/(Loss) on disposal of fixed asset	-	(10,667)
Investment income - unrestricted	16,028	8,778
Investment income - restricted	19,811	12,289
Interest expense	(235,076)	(271,836)
Net non-operating revenues (expenses)	<u>64,108,413</u>	<u>71,982,580</u>
LOSS BEFORE HUD CAPITAL GRANTS	(12,402,735)	(1,536,780)
HUD CAPITAL GRANTS	<u>7,458,391</u>	<u>9,997,030</u>
CHANGE IN NET POSITION	(4,944,344)	8,460,250
NET POSITION, BEGINNING OF YEAR	<u>191,433,451</u>	<u>182,965,424</u>
CHANGE OF ACCOUNTING PRINCIPLE	(135)	
PRIOR PERIOD ADJUSTMENT	<u>(281,750)</u>	<u>7,642</u>
NET POSITION, BEGINNING OF YEAR, RESTATED	<u>191,151,566</u>	<u>182,973,066</u>
NET POSITION, END OF YEAR	<u><u>\$ 186,207,222</u></u>	<u><u>\$ 191,433,316</u></u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
STATEMENT OF CASH FLOWS  
For the year ended September 30, 2022

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from tenants	\$ 6,331,899	\$ (1,853,877)
Other cash received	1,495,243	5,377,666
Cash paid to suppliers and employees	<u>(72,948,515)</u>	<u>(74,415,680)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	<u>(65,121,373)</u>	<u>(70,891,891)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
HUD operating grants	64,307,650	72,244,016
Cash received from other funds	<u>(5,049)</u>	<u>(4,814)</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>64,302,601</u>	<u>72,239,202</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
HUD capital grants	7,458,391	9,997,030
Repayment of debt	(790,000)	(755,000)
Interest payment on debt	(318,968)	(289,786)
Payments of capital lease	(4,047)	(10,630)
Purchase of capital assets	(2,122,732)	(3,644,646)
Issuance of notes receivable	<u>(759,811)</u>	<u>(3,290,189)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	<u>3,462,833</u>	<u>2,006,779</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net investment activity	132,294	3,274,112
Interest income	<u>35,839</u>	<u>21,067</u>
NET CASH FROM BY INVESTING ACTIVITIES	<u>168,133</u>	<u>3,295,179</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,812,194	6,649,269
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>25,992,452</u>	<u>19,343,183</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 28,804,646</u></u>	<u><u>\$ 25,992,452</u></u>
Cash and cash equivalents	\$ 20,938,671	\$ 13,950,585
Restricted cash and cash equivalents	<u>7,865,975</u>	<u>12,041,867</u>
Total cash and cash equivalents	<u><u>\$ 28,804,646</u></u>	<u><u>\$ 25,992,452</u></u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
STATEMENT OF CASH FLOWS - CONTINUED  
For the year ended September 30, 2022

	<u>2022</u>	<u>2021</u>
RECONCILIATION OF NET LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Loss from operations	\$ (76,511,148)	\$ (73,519,360)
Adjustments to reconcile net loss to net cash from operating activities		
Depreciation	5,949,293	6,487,313
Amortization	2,664,807	2,974,353
Change in accounts receivable	3,149,701	(5,236,298)
Change in accrued interest receivable	(852)	9,027
Change in prepaid expenses	(30,459)	(59,353)
Change in leased assets, net	(17,120)	(100,626)
Change in bank overdrafts	-	(7,651)
Change in accounts payable	217,682	(506,653)
Change in accrued wages	(59,606)	13,569
Change in accrued liabilities	(104,731)	433,514
Change in tenant security deposits	(31,709)	(10,226)
Change in accrued compensated absences	(58,965)	(34,889)
Change in noncurrent liabilities	(12,864)	80,441
Change in leases payable	16,682	100,761
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ (65,121,373)</u>	<u>\$ (70,891,891)</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2021, from which the summarized information was derived.

15. Recent Accounting Pronouncements:

- In June 2017, GASB issued Statement No. 87 *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about the Housing Authority's leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The St. Louis Housing Authority's financial statements as of September 30, 2021, have been adjusted as a result of the implementation of this standard.
- GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period (issued June 2018) requires that interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred and no longer included in the historical cost of capital assets. The new standard is effective for periods beginning after December 15, 2020. Adoption of GASB 89 had no effect on the Housing Authority's financial statements.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

16. New Accounting Pronouncements Not Yet Adopted

- GASB Statement No. 96, Subscription-Based Information Technology Arrangements (issued May 2020) defines such arrangements as contracts that convey control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. The standard clarifies measurement and recognition of capitalizable costs, intangible assets, and subscription liabilities for such arrangements and requires additional disclosures. The new standard is effective for periods beginning after June 15, 2022. Application of this statement is effective for the Housing Authority's year ending September 30, 2023.

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, 2022, the St. Louis Housing Authority's bank deposit and certificate of deposit balances were \$28,379,145. As of September 30, 2022, \$1,674,153 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, 2022, the St. Louis Housing Authority had deposits with a carrying value of \$970,583 that are held in the name of Missouri Housing Development Commission (MHDC) on behalf of the St. Louis Housing Authority.

As of December 31, 2021, the component unit bank deposit and certificate of deposit balance was \$987,029. As of December 31, 2021, \$217,586 of component unit's deposits were uninsured and uncollateralized.



St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE B. CASH AND INVESTMENTS – CONTINUED

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, 2022, the St. Louis Housing Authority's investments were \$4,103,060. 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.

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, 2022 was as follows:

Cash on hand	\$ 3,179
Cash in bank	23,651,274
Money market accounts	1,047,132
MHDC investments in bank	970,583
Certificates of deposit	3,706,323
U.S. government agency and treasury obligations	4,103,060
	<u>\$ 33,481,551</u>
 Cash and cash equivalents - unrestricted	 \$ 20,938,671
Cash and cash equivalents - restricted	7,865,975
Investments - unrestricted	2,103,952
Investments - restricted	2,572,953
	<u>\$ 33,481,551</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE B. CASH AND INVESTMENTS - CONTINUED

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

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

Escrow bond funds	\$ 68,317
Endowment funds	973,381
Homeownership revolving fund	166,025
Family self sufficiency escrow	489,037
Section 8 HAP funds	491,239
Tenant security deposits	350,647
Mixed Finance Units	4,609,743
Component Units	717,586
	<u>\$ 7,865,975</u>

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

Self insurance fund	\$ 368,742
Hope VI escrow	492,016
Homeowner funds	491,764
Mixed finance escrow reserves	1,220,431
	<u>\$ 2,572,953</u>

NOTE C. ACCOUNTS RECEIVABLE

Accounts receivable consists of public housing agency (PHA) projects, HUD other projects, miscellaneous, and tenant dwelling rents. The allowance for uncollectible accounts receivable at September 30, 2022 was \$178,161.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE C. ACCOUNTS RECEIVABLE - CONTINUED

The following is a detail of amounts in accounts receivable at September 30, 2022:

Tenant receivables	762,466
Tenant receivables - Component Unit	7,044
Tenant repayment agreement	1,145
Other receivables	1,065,126
Receivable from HUD - CFP	306,091
Receivable from HUD - Other Projects	4,635
Section 8 voucher receivable	1,512,100
Allowance	(178,161)
	<u>\$ 3,480,446</u>

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, 2022, 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 \$1,909,072. 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, 2022, the St. Louis Housing Authority's receivable from Kingsbury Associates, L.P. totaled \$8,194,072. 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, 2022

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, 2022 are as follows:

Project	Year of Maturity	Face Value	Accumulated Amortization	Net Value
644 Murphy Park I	2051	\$ 3,840,000	\$ (2,541,188)	\$ 1,298,812
645 Murphy Park II	2056	5,212,000	(3,039,899)	2,172,101
646 Murphy Park III	2059	6,610,000	(3,374,405)	3,235,595
647 King Louis Square I	2050	3,987,000	(2,217,769)	1,769,231
649 King Louis Square II	2053	2,800,000	(1,335,600)	1,464,400
648 Les Chataux	2041	442,747	(231,563)	211,184
650 Renaissance Place at Grand	2050	7,368,720	(3,531,459)	3,837,261
654 Senior Living at Renaissance	2059	4,264,417	(1,927,509)	2,336,908
655 Gardens at Renaissance Place	2064	1,754,937	(793,224)	961,713
656 Vaughn Elderly - Cahill	2051	7,657,000	(3,413,108)	4,243,892
657 Renaissance Place at Grand II	2061	2,834,690	(1,245,842)	1,588,848
658 Cambridge Heights	2060	5,084,873	(2,139,463)	2,945,410
659 Renaissance Place at Grand III	2063	5,885,798	(2,292,519)	3,593,279
660 Cambridge Heights II	2050	5,952,250	(2,157,687)	3,794,563
662 Cambridge Senior	2064	8,557,788	(2,496,738)	6,061,050
630 Arlington Grove	2065	10,313,034	(2,534,430)	7,778,604
640 North Sarah Ph. I	2066	8,234,381	(2,023,604)	6,210,777
665 North Sarah Ph. II	2067	6,582,469	(1,357,637)	5,224,832
666 North Sarah Ph. III	2070	2,707,401	(321,673)	2,385,728
670 Preservation Square Ph. I	2077	4,050,000	-	4,050,000
TOTAL		<u>\$ 104,139,505</u>	<u>\$ (38,975,317)</u>	<u>\$ 65,164,188</u>

Loan amortization on mixed financing low-income housing projects notes receivable for the year ended September 30, 2022 was \$2,502,238.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

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 5<sup>th</sup> 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 5<sup>th</sup> 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, 2022 was \$162,566.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2022 are as follows:

Project	Face Value	Accumulated Amortization	Net Value
Darste-Webbe	\$ 4,284,024	\$ (4,284,024)	\$ -
Blumeyer	1,428,908	(1,428,908)	-
Cochran III & IV	569,417	(535,453)	33,964
TOTAL	<u>\$ 6,282,349</u>	<u>\$ (6,248,385)</u>	<u>\$ 33,964</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

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, 2022 was \$226,235.

Outstanding notes receivable at September 30, 2022 is as follows:

Note	Face Value	Accumulated Amortization	Eliminated	Total
Capital projects	\$ 5,608,174	\$ -	\$ -	\$ 5,608,174
Related party notes receivable	8,194,072	-	(8,194,072)	-
Mixed financing low-Income housing projects	104,139,505	(38,975,317)	-	65,164,188
Homeownership mortgage notes receivable	6,282,349	(6,248,385)	-	33,964
Homeownership construction notes receivable	226,235	-	-	226,235
	<u>\$ 124,450,335</u>	<u>\$ (45,223,702)</u>	<u>\$ (8,194,072)</u>	<u>\$ 71,032,561</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE E. CAPITAL ASSETS

A summary of the changes in land, structures, and equipment for the year ended September 30, 2022, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 13,352,102	\$ -	\$ -	\$ 13,352,102
Construction in progress	5,842,957	2,110,737	-	7,953,694
Total non-depreciable capital assets	19,195,059	2,110,737	-	21,305,796
Site improvements	12,473,909	-	-	12,473,909
Building	240,192,379	-	-	240,192,379
Furniture, equipment, machinery - dwelling	153,860	-	-	153,860
Furniture, equipment, machinery - non-Dwelling	1,150,806	12,000	-	1,162,806
Less accumulated depreciation	(184,697,647)	(5,949,298)	-	(190,646,945)
Total depreciable capital assets	69,273,307	(5,937,298)	-	63,336,009
Total capital assets	\$ 88,468,366	\$ (3,826,561)	\$ -	\$ 84,641,805

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. LEASES

On October 1, 2020, the St. Louis Housing Authority had 57 months remaining on a lease as lessee for the use of office copiers. An initial lease liability was recorded in the amount of \$127,459. As of September 30, 2022, the value of the lease liability is \$73,991. The Authority is required to make monthly fixed payments of \$2,250. The lease utilizes the risk-free interest rate of 0.27%. The value of the right to use asset as of September 30, 2022 of \$127,459 with accumulated amortization of \$53,667 and is included with Equipment on the Lease Class activities table found below.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE F. LEASES – CONTINUED

On October 5, 2021, the St. Louis Housing Authority entered into a 46-month lease as lessee for the use of office copiers. An initial lease liability was recorded in the amount of \$3,630. As of September 30, 2022, the value of the lease liability is \$2,690. The Authority is required to make monthly fixed payments of \$79.71. The lease utilizes the risk-free interest rate of 0.54%. The value of the right to use asset as of September 30, 2022 of \$3,630 with accumulated amortization of \$947 and is included with Equipment on the Lease Class activities table found below.

On January 21, 2022, the St. Louis Housing Authority entered into a 63-month lease as lessee for the use of a postage meter. An initial lease liability was recorded in the amount of \$23,848. As of September 30, 2022, the value of the lease liability is \$20,503. The Authority is required to make monthly fixed payments of \$399.88. The lease utilizes the risk-free interest rate of 1.54%. The value of the right to use asset as of September 30, 2022 of \$23,848 with accumulated amortization of \$3,407 and is included with Equipment on the Lease Class activities table found below.

On October 6, 2021, the St. Louis Housing Authority entered into two 24-month leases with initial direct costs of \$850 each as lessee for the use of two maintenance vehicles. An initial lease liability was recorded in the amount of \$20,230 for each vehicle. As of September 30, 2022, the value of each lease liability is \$10,130. The Authority is required to make monthly fixed payments of \$845.35 for each vehicle. The leases utilize the risk-free interest rate of 0.3%. The values of the right to use assets as of September 30, 2022 of \$20,830 each with accumulated amortization of \$10,415 are included with Vehicles on the Lease Class activities table found below.

Lease Assets by major classes of underlying assets as of September 30, 2022:

Asset Class	As of Fiscal Year Ended September 30, 2022		
	Lease Asset Value	Accumulated Amortization	Net Lease Assets
Equipment	\$ 154,937	\$ 58,021	96,916
Vehicles	41,660	20,830	20,830
Total Leases	\$ 196,597	\$ 78,851	\$ 117,746



St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE F. LEASES – CONTINUED

Principal and interest requirements to maturity:

Years ending September 30,	Principal Payments	Interest Payments	Total Payments
2023	\$ 52,568	\$ 478	\$ 53,046
2024	32,456	302	32,758
2025	25,692	156	25,848
2026	4,734	64	4,798
2027	1,994	5	1,999
Totals	\$ 117,444	\$ 1,005	\$ 118,449

NOTE F. ACCOUNTS PAYABLE

Accounts payable consists of trade accounts payable. As of September 30, 2022 the St. Louis Housing Authority had a balance of \$ 795,918 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, 2022, Series A and D were paid in full. As of September 30, 2022, the unmatured balance remaining on Series B and C was \$4,545,000.

The outstanding bonds and loans payable of the St. Louis Housing Authority at September 30, 2022 are as follows:

Debt Issue	Interest Rate	Unmatured Balance 2021	Debt Issued During Year	Retired During Year	Unmatured Balance 2022	Amount Due within One Year
05/03/2007	4.850%	\$ 2,085,000	\$ -	\$ (310,000)	\$ 1,775,000	\$ 320,000
05/03/2007	4.700%	3,250,000	-	(480,000)	2,770,000	505,000
Total		<u>\$ 5,335,000</u>	<u>\$ -</u>	<u>\$ (790,000)</u>	<u>\$ 4,545,000</u>	<u>\$ 825,000</u>
Kingsbury		7,947,437	138,528	-	8,085,965	-
		<u>\$ 13,282,437</u>	<u>\$ 138,528</u>	<u>\$ (790,000)</u>	<u>\$ 12,630,965</u>	<u>\$ 825,000</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE G. BOND AND LOANS PAYABLE – CONTINUED

The principal and interest requirements of the St. Louis Housing Authority at September 30, 2022 are as follows:

Years Ending September 30,	Principal Requirements	Interest Requirements	Total
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>\$ 4,545,000</u>	<u>\$ 669,071</u>	<u>\$ 5,214,071</u>

NOTE H. FINANCED ASSETS

The St. Louis Housing Authority has entered into a financed purchase 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 financed purchase are as follows:

Equipment	\$ 437,840
Less: accumulated depreciation	(255,407)
	<u>\$ 182,433</u>

The outstanding financed purchase liability of the St. Louis Housing Authority at September 30, 2022 is as follows:

Debt Issue	Interest Rate	Unmatured Balance 2021	Debt Issued During Year	Retired During Year	Unmatured Balance 2022	Amount Due within One Year
4/29/2011	1%	\$ 88,523	\$ -	\$ (2,712)	\$ 85,811	\$ 2,620
2/1/2012	0%	242,400	-	(1,335)	241,065	8,010
Total		<u>\$ 330,923</u>	<u>\$ -</u>	<u>\$ (4,047)</u>	<u>\$ 326,876</u>	<u>\$ 10,630</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE H. FINANCED ASSETS – CONTINUED

The following is a schedule of future minimum payments due under the financed purchase agreement as of September 30, 2022:

Years Ending September 30,	Housing Authority Lease Obligation
2022	\$ 10,630
2023	10,630
2024	10,630
2025	10,630
2026	10,630
2028-2032	53,150
Thereafter	220,576
	<u>\$ 326,876</u>

NOTE I. COMPENSATED ABSENCES

A summary of the changes in compensated absences for the year ended September 30, 2022, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Compensated absences	<u>\$ 509,656</u>	<u>\$ 47,652</u>	<u>\$ (106,617)</u>	<u>\$ 450,691</u>	<u>\$ 61,709</u>

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 a lawsuit 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 \$400,000.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE K. COMMITMENTS

The St. Louis Housing Authority has approximately \$43,609,739 obligated to expend for Capital Grant Programs. These funds have been obligated as required by the grant program. As of September 30, 2022, \$39,071,652 of these obligations have been expended and \$4,538,087 of the obligations are unexpended.

NOTE L. ECONOMIC DEPENDENCY

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

NOTE M. PENSION PLAN

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

The St. Louis Housing Authority has the authority to adopt amendments regarding the provisions and administration of the Plan. For the year ended September 30, 2022, 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 \$413,112.

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 \$50,000. 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.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE O. CHANGE OF ACCOUNTING PRINCIPLE

The adoption of GASB issued Statement No. 87 Leases requires recognition of the standard in the earliest period presented. As a result, the summarized comparative financial statements for the year ended September 30, 2021 has been adjusted to recognize leased assets of \$100,626, liabilities of \$100,761, and an increase of lease expense of \$135. This resulted in decrease of unrestricted net position of \$135 as of September 31, 2021.

NOTE P. PRIOR PERIOD ADJUSTMENT

Net position for the year ended September 30, 2021 has been restated to adjust for the HUD reporting requirements of the Emergency Housing Voucher Program. According to Notice PIH 2021-25 (HA), service fee revenue received, in the amount of \$281,750, should be reported as unearned revenue, with revenue being recognized only when an eligible expense has been incurred. The Authority reported the amount as operating grant subsidy, resulting in an overstatement of net position.

NOTE Q. COVID-19 PANDEMIC

The COVID-19 pandemic, whose effects first became known in January 2020, has had 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 accompanying consolidated financial statements include no adjustments relating to the effects of this pandemic.

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, 2022 the Authority received \$342,709 for the Public and Indian Housing program and \$308,578 of Deferred Revenue was recognized for the Section 8 Housing Choice Vouchers program.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE R.      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 \$108,107 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, 2022

NOTE R. ELIMINATING ENTRIES - CONTINUED

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

	FDS	Eliminating Entries	Audited Financials
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 20,938,671	\$ -	\$ 20,938,671
Investments	2,103,952	-	2,103,952
Accounts receivable, net	3,480,036	-	3,480,036
Accrued interest receivable	5,150	-	5,150
Prepaid expenses	1,347,767	-	1,347,767
Total current assets	27,875,576	-	27,875,576
NONCURRENT ASSETS			
Restricted cash and investments			
Cash and cash equivalents	7,865,975	-	7,865,975
Investments	2,572,953	-	2,572,953
Total restricted cash and investments	10,438,928	-	10,438,928
Leased assets, net	117,746	-	117,746
Capital assets			
Land	13,352,102	-	13,352,102
Construction in progress	7,953,694	-	7,953,694
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 - non dwelling	1,162,806	-	1,162,806
Less accumulated depreciation	(190,646,945)	-	(190,646,945)
Total capital assets	84,641,805	-	84,641,805
Notes receivable, net	79,226,633	(8,194,072)	71,032,561
Other assets	87,369	(87,369)	-
Total noncurrent assets	174,512,481	(8,281,441)	166,231,040
Total assets	\$ 202,388,057	\$ (8,281,441)	\$ 194,106,616

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE R. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
<b>LIABILITIES AND NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 795,918	\$ -	\$ 795,918
Accrued wages	203,492	-	203,492
Accrued liabilities	462,308	-	462,308
Tenant security deposits	307,621	-	307,621
Unearned revenue	344,564	-	344,564
Accrued interest payable	43,058	-	43,058
Inter-fund activity	-	(108,107)	(108,107)
Current portion of accrued compensated absences	61,709	-	61,709
Current portion of leases payable	52,569	-	52,569
Current portion of finance purchase obligation	10,630	-	10,630
Current portion of bonds and loans payable	825,000	-	825,000
Total current liabilities	<u>3,106,869</u>	<u>(108,107)</u>	<u>2,998,762</u>
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences less current portion	388,982	-	388,982
Other noncurrent liabilities	410,530	-	410,530
Leases payable less current portion	64,874	-	64,874
Finance purchase obligation less current portion	316,246	-	316,246
Bonds and loans payable less current portion	11,805,965	(8,085,965)	3,720,000
Total noncurrent liabilities	<u>12,986,597</u>	<u>(8,085,965)</u>	<u>4,900,632</u>
Total liabilities	<u>16,093,466</u>	<u>(8,194,072)</u>	<u>7,899,394</u>
<b>NET POSITION</b>			
Net investment in capital assets	71,683,964	8,085,965	79,769,929
Restricted net position	88,673,075	(8,194,072)	80,479,003
Unrestricted net position	25,937,552	20,738	25,958,290
Total net position	<u>186,294,591</u>	<u>(87,369)</u>	<u>186,207,222</u>
Total liabilities and net position	<u>\$ 202,388,057</u>	<u>\$ (8,281,441)</u>	<u>\$ 194,106,616</u>



St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE R. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
OPERATING REVENUES			
Tenant rental revenue	\$ 3,013,207	\$ -	\$ 3,013,207
Other Tenant Revenue	213,564	-	213,564
Other revenue	2,274,692	(486,513)	1,788,179
Total operating revenues	5,501,463	(486,513)	5,014,950
OPERATING EXPENSES			
Administrative	9,248,440	-	9,248,440
Tenant services	194,814	-	194,814
Utilities	4,555,871	-	4,555,871
Ordinary maintenance and operations	5,256,271	-	5,256,271
Protective services	401,876	-	401,876
Insurance expenses	1,009,482	-	1,009,482
General expenses	6,901,929	(486,565)	6,415,364
Extraordinary maintenance	58,685	-	58,685
Casualty losses	868,516	-	868,516
Depreciation expense	5,949,293	-	5,949,293
Housing assistance payments	47,567,486	-	47,567,486
Total operating expenses	82,012,663	(486,565)	81,526,098
LOSS FROM OPERATIONS	(76,511,200)	52	(76,511,148)
NON-OPERATING REVENUES (EXPENSES)			
HUD operating grants	64,307,650	-	64,307,650
Investment income - unrestricted	154,556	(138,528)	16,028
Investment income - restricted	19,811	-	19,811
Interest expense	(373,604)	138,528	(235,076)
Net non-operating revenues (expenses)	64,108,413	-	64,108,413
LOSS BEFORE HUD CAPITAL GRANTS	\$ (12,402,787)	\$ 52	\$ (12,402,735)

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2022

NOTE R. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
LOSS BEFORE HUD CAPITAL GRANTS	\$ (12,402,787)	\$ 52	\$ (12,402,735)
HUD CAPITAL GRANTS	7,458,391	-	7,458,391
CHANGE IN NET POSITION	(4,944,396)	52	(4,944,344)
NET POSITION, BEGINNING OF YEAR	191,520,872	(87,421)	191,433,451
CHANGE OF ACCOUNTING PRINCIPLE	(135)	-	(135)
PRIOR PERIOD ADJUSTMENT	(281,750)	-	(281,750)
NET POSITION, BEGINNING OF YEAR, AS RESTATED	191,238,987	(87,421)	191,151,566
NET POSITION, END OF YEAR	<u>\$ 186,294,591</u>	<u>\$ (87,369)</u>	<u>\$ 186,207,222</u>

## SUPPLEMENTAL INFORMATION

St. Louis Housing Authority  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended September 30, 2022

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	\$ 13,027,887
Public and Indian Housing (CARES Act)	14.850		<u>369,526</u>
Public and Indian Housing Cluster Total			13,397,413
Resident Opportunity and Supportive Services	14.870	ROSS201427	119,843
		ROSS21MO4054	36,638
		FSS22MO4488	<u>93,704</u>
			250,185
Public Housing Capital Fund Program	14.872	MO01E001501-21	2,277
		MO36P001501-18	160,095
		MO36P001501-19	2,332,662
		MO36P001501-20	2,305,075
		MO36P001501-21	1,522,343
		MO36P001501-22	195,257
		MO36R001501-15	600,450
		MO36R001502-14	49,144
		MO36R001502-15	<u>291,089</u>
			7,458,392
Lower Income Housing Assistance Payments			
Section 8 Housing Choice Vouchers	14.871	MO001	49,916,968
Section 8 Housing Choice Vouchers (CARES Act)	14.871		<u>308,578</u>
			50,225,546
Mainstream Voucher Program	14.879	MO0014	200,944
Mainstream Voucher Program (Cares Act)	14.879		<u>2,393</u>
			203,337
Emergency Housing Voucher	14.EHV	MO001	<u>231,237</u>
Lower Income Housing Assistance Payments Cluster Total			50,660,120
Total expenditures of federal awards			<u><u>\$ 71,766,110</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, 2022

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

2. Basis of Accounting

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

3. Contingencies

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

3. De Minimis Indirect Cost Rate

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

St. Louis Housing Authority  
STATEMENT AND CERTIFICATION  
FINANCIAL REPORT SF-425  
JOBS PLUS GRANT, PROJECT NO. MO001FJP000814  
For the year ended September 30, 2022

1. The actual modernization costs of MO001FJP000814 are as follows:

Original funds approved	\$	3,000,000
Funds disbursed	\$	2,994,999
Funds expended (actual program costs)	\$	2,994,999
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs as shown on the Financial Report SF-425 dated September 14, 2022, 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 55-124 of the  
Supplemental Information section.





Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037	MO001000038
312	Accounts payable <= 90 days	\$ 422,600	\$ 17,117			\$ 6,737	\$ 796	\$ 6,503	\$ 30,997	\$ 18,304	\$ 4,880	\$ 4,502	\$ 5,201
313	Accounts payable > 90 days past due	\$ -								\$ -			
321	Accrued wage/payroll taxes payable	\$ 139,706	\$ 16,460			\$ 7,370	\$ 7,370	\$ 5,630	\$ 16,370	\$ 6,810	\$ 8,450	\$ 4,230	\$ 7,637
322	Accrued compensated absences - current portion	\$ 59,579	\$ 9,843			\$ 1,910	\$ 1,409	\$ 1,309	\$ 3,716	\$ 1,560	\$ 5,706	\$ 3,503	\$ 2,858
324	Accrued contingency liability	\$ -											
325	Accrued interest payable	\$ 43,058										\$ 8	
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects	\$ -											
333	Accounts payable - other government	\$ -											
341	Tenant security deposits	\$ 285,312	\$ 31,278			\$ 23,487	\$ 21,732	\$ 23,757	\$ 59,649	\$ 20,588	\$ 35,691	\$ 15,572	\$ 26,378
342	Unearned Revenue	\$ 64,199	\$ 6,080	\$ -	\$ -	\$ 6,130	\$ 826	\$ 5,304	\$ 7,836	\$ 958	\$ 13,897	\$ 2,110	\$ 12,740
343	Current portion of long-term debt - CFFP	\$ 835,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,000	\$ -
344	Current portion of long-term debt - operating borrowings	\$ -											
345	Other current liabilities	\$ 53,769	\$ -			\$ -			\$ 1,780	\$ -	\$ -	\$ -	\$ -
346	Accrued liabilities - other	\$ 431,528	\$ 568			\$ 713	\$ 694	\$ 729	\$ 1,273	\$ 749	\$ 25,568	\$ 568	\$ 334
347	Inter program - due to	\$ -								\$ -		\$ -	
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 2,335,381	\$ 81,346	\$ -	\$ -	\$ 46,347	\$ 32,828	\$ 43,233	\$ 121,621	\$ 48,968	\$ 94,192	\$ 535,493	\$ 55,147
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 4,036,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,265,000	\$ -
352	Long-term debt, net of current - operating borrowings	\$ -											
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 207,408	\$ 2,856						\$ -		\$ 5,069	\$ 30,753	\$ 301
354	Accrued compensated absences- Non-current	\$ 303,220	\$ 53,077			\$ 10,004	\$ 7,146	\$ 6,634	\$ 18,820	\$ 7,912	\$ 28,901	\$ 17,458	\$ 14,482
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities	\$ -											
357	Accrued Pension and OPEB Liability	\$ -				\$ -							
350	Total Non-Current Liabilities	\$ 4,546,874	\$ 55,933	\$ -	\$ -	\$ 10,004	\$ 7,146	\$ 6,634	\$ 18,820	\$ 7,912	\$ 33,970	\$ 2,313,211	\$ 14,783
300	Total Liabilities	\$ 6,882,255	\$ 137,279	\$ -	\$ -	\$ 56,351	\$ 39,974	\$ 49,867	\$ 140,441	\$ 56,880	\$ 128,162	\$ 2,848,704	\$ 69,930
508.4	Net Investment in Capital Assets	\$ 69,661,627	\$ 12,558,350	\$ 1,234,440	\$ 157,235	\$ 8,497,820	\$ 3,115,722	\$ 423,636	\$ 2,297,236	\$ 538,281	\$ 20,219,351	\$ 2,185,529	\$ 5,751,504
511.4	Restricted Net Position	\$ 84,920,974	\$ 2,066	\$ -	\$ -	\$ 1,035	\$ 2,150	\$ 929	\$ 9,616	\$ 4,947	\$ 24,770	\$ 15,138	\$ 3,898
512.4	Unrestricted Net Position	\$ 9,235,599	\$ 2,228,202	\$ -	\$ -	\$ 331,715	\$ 277,338	\$ 131,279	\$ 622,817	\$ 165,905	\$ 1,260,565	\$ 713,825	\$ 659,215
513	Total Equity/Net Assets	\$ 163,818,200	\$ 14,788,618	\$ 1,234,440	\$ 157,235	\$ 8,830,571	\$ 3,395,210	\$ 555,845	\$ 2,929,669	\$ 709,133	\$ 21,504,686	\$ 2,914,492	\$ 6,414,617
600	Total Liabilities and Equity/Net assets	\$ 170,700,455	\$ 14,925,897	\$ 1,234,440	\$ 157,235	\$ 8,886,922	\$ 3,435,184	\$ 605,712	\$ 3,070,110	\$ 766,013	\$ 21,632,848	\$ 5,763,197	\$ 6,484,547



Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052	MO001000054	MO001000055	MO001000056
312	Accounts payable <= 90 days	\$ 48,747	\$ 55	\$ 36	\$ 39	\$ 86	\$ 200	\$ 109	\$ 55	\$ 886	\$ 115	\$ 35	\$ 130
313	Accounts payable > 90 days past due												
321	Accrued wage/payroll taxes payable	\$ 3,420								\$ 940			
322	Accrued compensated absences - current portion	\$ 5,856	\$ 3,236	\$ 2,165	\$ 2,343	\$ 907	\$ 629	\$ 1,146	\$ 2,041	\$ 705	\$ 1,019	\$ 302	\$ 1,046
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	\$ 22,543								\$ 4,637			
342	Unearned Revenue	\$ 6,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,988	\$ -	\$ -	\$ -
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,620	\$ -	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings												
345	Other current liabilities	\$ 21,205		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
346	Accrued liabilities - other	\$ 400,000								\$ 334			
347	Inter program - due to												
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 508,101	\$ 3,290	\$ 2,201	\$ 2,382	\$ 993	\$ 829	\$ 1,255	\$ 2,096	\$ 12,109	\$ 1,134	\$ 337	\$ 1,176
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,191	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings									\$ -			
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 1,745	\$ 16,110	\$ 8,556	\$ -	\$ -	\$ -	\$ -	\$ 26,265	\$ 37,802			
354	Accrued compensated absences- Non-current	\$ 29,962	\$ 16,397	\$ 10,971	\$ 11,867	\$ 4,595	\$ 3,188	\$ 5,804	\$ 10,335	\$ 3,571	\$ 5,167	\$ 1,532	\$ 5,297
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities												
357	Accrued Pension and OPEB Liability												
350	Total Non-Current Liabilities	\$ 31,707	\$ 32,507	\$ 19,527	\$ 11,867	\$ 4,595	\$ 3,188	\$ 5,804	\$ 36,600	\$ 124,564	\$ 5,167	\$ 1,532	\$ 5,297
300	Total Liabilities	\$ 539,808	\$ 35,797	\$ 21,728	\$ 14,249	\$ 5,588	\$ 4,016	\$ 7,059	\$ 38,696	\$ 136,673	\$ 6,301	\$ 1,869	\$ 6,473
508.4	Net Investment in Capital Assets	\$ 1,658,002	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 1,522,290	\$ -	\$ 73,634	\$ 128,583
511.4	Restricted Net Position	\$ 5,373	\$ 1,374,465	\$ 2,792,615	\$ 3,235,617	\$ 2,082,028	\$ 211,184	\$ 1,658,287	\$ 4,187,306	\$ 578	\$ 3,046,494	\$ 1,089,566	\$ 5,027,883
512.4	Unrestricted Net Position	\$ 221,532	\$ (18,687)	\$ (12,172)	\$ 36,089	\$ 143,221	\$ 44,450	\$ 151,226	\$ 5,573	\$ 289,667	\$ 106,050	\$ 50,903	\$ 41,401
513	Total Equity/Net Assets	\$ 1,884,907	\$ 2,174,218	\$ 3,078,292	\$ 3,469,482	\$ 2,963,440	\$ 681,513	\$ 2,404,707	\$ 5,171,397	\$ 1,812,535	\$ 3,152,544	\$ 1,214,103	\$ 5,197,867
600	Total Liabilities and Equity/Net assets	\$ 2,424,715	\$ 2,210,015	\$ 3,100,020	\$ 3,483,731	\$ 2,969,028	\$ 685,529	\$ 2,411,766	\$ 5,210,093	\$ 1,949,207	\$ 3,158,846	\$ 1,215,972	\$ 5,204,340



Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064	MO001000065	MO001000066	MO001000067	Other Proj- 600
312	Accounts payable <= 90 days	\$ 27	\$ 60	\$ 48	\$ 70		\$ 130	\$ 130	\$ 59	\$ 40	\$ 31	\$ -	\$ 8,221
313	Accounts payable > 90 days past due									\$ -	\$ -		
321	Accrued wage/payroll taxes payable												\$ 38,557
322	Accrued compensated absences - current portion	\$ 1,046	\$ 1,361	\$ 1,756	\$ 382	\$ 1,477	\$ 129	\$ 90	\$ 79	\$ 24	\$ 24	\$ -	
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	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -			\$ 9,409
346	Accrued liabilities - other												
347	Inter program - due to										\$ -	\$ -	
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 1,074	\$ 1,420	\$ 1,804	\$ 452	\$ 1,477	\$ 259	\$ 220	\$ 138	\$ 63	\$ 55	\$ -	\$ 64,197
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,055
352	Long-term debt, net of current - operating borrowings												
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ -	\$ -	\$ -	\$ -			\$ 22,882	\$ 3,117	\$ 28,656	\$ 4,357	\$ -	\$ 18,939
354	Accrued compensated absences- Non-current	\$ 5,297	\$ 6,889	\$ 8,871	\$ 282	\$ 7,635	\$ 165	\$ 344	\$ 302	\$ 203	\$ 113	\$ -	
355	Loan liability – Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities												
357	Accrued Pension and OPEB Liability												
350	Total Non-Current Liabilities	\$ 5,297	\$ 6,889	\$ 8,871	\$ 282	\$ 7,635	\$ 165	\$ 23,226	\$ 3,419	\$ 28,859	\$ 4,470	\$ -	\$ 251,994
300	Total Liabilities	\$ 6,371	\$ 8,309	\$ 10,675	\$ 734	\$ 9,113	\$ 424	\$ 23,447	\$ 3,557	\$ 28,922	\$ 4,525	\$ -	\$ 316,192
508.4	Net Investment in Capital Assets	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 863,748	\$ -	\$ 5,103,737
511.4	Restricted Net Position	\$ 1,785,419	\$ 3,222,208	\$ 3,849,521	\$ 3,984,264	\$ 3,703,277	\$ 6,301,110	\$ 7,784,588	\$ 6,323,319	\$ 5,598,518	\$ 2,760,421	\$ 4,050,000	\$ 5,608,174
512.4	Unrestricted Net Position	\$ 69,889	\$ 48,030	\$ 18,973	\$ 101,785	\$ 207,555	\$ 162,280	\$ 6,882	\$ 48,368	\$ 47,301	\$ 426,180	\$ -	\$ 691,290
513	Total Equity/Net Assets	\$ 1,855,308	\$ 3,270,238	\$ 4,734,171	\$ 4,086,049	\$ 3,910,832	\$ 6,653,390	\$ 7,791,470	\$ 6,371,687	\$ 5,645,819	\$ 4,050,349	\$ 4,050,000	\$ 11,403,201
600	Total Liabilities and Equity/Net assets	\$ 1,861,678	\$ 3,278,548	\$ 4,744,847	\$ 4,086,782	\$ 3,919,945	\$ 6,653,813	\$ 7,814,916	\$ 6,375,245	\$ 5,674,740	\$ 4,054,874	\$ 4,050,000	\$ 11,719,395

Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Other Proj- 680	Other Proj -CFP
111	Cash-unrestricted		\$ -
113	Cash-other restricted -FSS Escrows	\$ 53,867	\$ -
114	Cash-tenant security deposits		
115	Cash - Restricted for payment of current liability	\$ -	\$ -
100	Total Cash	\$ 53,867	\$ -
121	Accounts receivable - PHA projects		
122	Accounts rec - HUD other projects	\$ -	\$ 306,091
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	\$ -	\$ 306,091
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	\$ 53,867	\$ 306,091
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	\$ 5,174,212	\$ 306,091
311	Bank overdraft		\$ -

Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Other Proj- 680	Other Proj -CFP
312	Accounts payable <= 90 days		\$ 268,254
313	Accounts payable > 90 days past due		
321	Accrued wage/payroll taxes payable		\$ 16,461
322	Accrued compensated absences - current portion		
324	Accrued contingency liability		
325	Accrued interest payable	\$ 43,050	
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	\$ 320,000	\$ -
344	Current portion of long-term debt - operating borrowings		
345	Other current liabilities		\$ 21,375
346	Accrued liabilities - other		\$ -
347	Inter program - due to		\$ -
348	Loan liability - current	\$ -	\$ -
310	Total Current Liabilities	\$ 363,050	\$ 306,091
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 1,455,000	\$ -
352	Long-term debt, net of current - operating borrowings		
353	Non-current liabilities =FSS/unclaimed property/ROU		
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	\$ 1,455,000	\$ -
300	Total Liabilities	\$ 1,818,050	\$ 306,091
508.4	Net Investment in Capital Assets	\$ (1,775,000)	\$ -
511.4	Restricted Net Position	\$ 5,174,211	\$ -
512.4	Unrestricted Net Position	\$ (43,050)	\$ -
513	Total Equity/Net Assets	\$ 3,356,161	\$ -
600	Total Liabilities and Equity/Net assets	\$ 5,174,212	\$ 306,091

Line Item No.	St. Louis Housing Authority September 2022 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	\$2,664,816	\$163,700	\$163,700		\$0			\$0	\$0
70400	Tenant revenue - other	\$203,121	\$30,113	\$30,113		\$0			\$0	\$0
70500	<b>Total Tenant Revenue</b>	\$2,867,937	<b>\$193,814</b>	<b>\$193,814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$16,820,478</b>	<b>\$2,300,437</b>	<b>\$2,182,228</b>	<b>\$118,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70610	<b>Capital grants</b>	<b>\$3,665,801</b>	<b>\$117,233</b>		<b>\$117,233</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>	\$0	\$0			\$0			\$0	
70800	Other government grants	\$0	\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>	\$145,729	<b>\$556</b>	<b>\$556</b>		<b>\$0</b>			<b>\$0</b>	
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	<b>Fraud recovery</b>	\$0	\$0	\$0		\$0			\$0	
71500	Other revenue	\$1,645,245	\$160,175	\$160,175		\$0			\$0	
72000	<b>Investment income - restricted</b>	\$15,379	\$0	\$0		\$0			\$0	
70000	<b>Total Revenue</b>	<b>\$25,160,569</b>	<b>\$2,772,215</b>	<b>\$2,536,773</b>	<b>\$235,442</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
91100	Administrative salaries	\$1,456,430	\$147,381	\$147,381		\$0			\$0	
91200	Auditing fees	\$104,736	\$9,387	\$9,387		\$0			\$0	
91400	Advertising and Marketing	\$21,131	\$1,366	\$0	\$1,366	\$0			\$0	
91500	Employee benefit contributions - administrative	\$324,953	\$19,472	\$19,472		\$0			\$0	
91600	Office Expenses	\$904,080	\$150,762	\$140,263	\$10,499	\$0			\$0	
91700	Legal Expense	\$25,806	\$1,824	\$0	\$1,824	\$0			\$0	
91800	Travel	\$0	\$0	\$0		\$0			\$0	
91810	Allocated Overhead	\$1,394,665	\$190,800	\$190,800		\$0			\$0	
91900	Other	\$20,261	\$3,917	\$3,917	\$0	\$0			\$0	
91000	<b>Total Operating-Administrative</b>	<b>\$4,252,062</b>	<b>\$524,909</b>	<b>\$511,220</b>	<b>\$13,689</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
92100	Tenant services - salaries	\$67,706	\$18,700	\$18,700		\$0			\$0	
92200	Relocation Costs	\$8,265	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$23,966	\$6,619	\$6,619		\$0			\$0	
92400	Tenant services - other	\$34,675	\$0	\$0		\$0			\$0	
92500	<b>Total Tenant Services</b>	<b>\$134,612</b>	<b>\$25,319</b>	<b>\$25,319</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water	\$384,382	\$66,551	\$66,551		\$0			\$0	
93200	Electricity	\$907,061	\$74,226	\$74,226		\$0			\$0	
93300	Gas	\$239,292	\$67,272	\$67,272		\$0			\$0	
93600	Sewer	\$1,160,955	\$234,654	\$234,654		\$0			\$0	
93800	Other utilities expense	\$1,596,120	\$0			\$0			\$0	
93000	<b>Total Utilities</b>	<b>\$4,287,810</b>	<b>\$442,703</b>	<b>\$442,703</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94100	Ordinary maintenance and operations - labor	\$1,108,419	\$173,541	\$173,541		\$0			\$0	
94200	Ordinary maint and operations - materials	\$559,220	\$120,533	\$105,453	\$15,080	\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$267,596	\$77,280	\$77,280		\$0			\$0	



Line Item No.	St. Louis Housing Authority September 2022 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 &	\$126,114	\$24,899	\$24,899		\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal	\$68,814	\$10,950	\$10,950		\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator	\$150,642	\$0	\$0		\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &	\$268,538	\$67,975	\$67,975		\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$345,418	\$64,891	\$64,891		\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical	\$10,390	\$3,658	\$3,658		\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing	\$193,337	\$125,762	\$46,676	\$79,086	\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination	\$86,037	\$17,310	\$17,310		\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial	\$94,636	\$0	\$0		\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine	\$0	\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$680,275	\$29,037	\$18,683	\$10,354	\$0			\$0	
94300	<b>Ordinary Maintenance and Operations</b>	\$2,291,795	\$421,762	<b>\$332,322</b>	<b>\$89,440</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94500	Employee benefit contribution - ordinary	\$658,189	\$94,965	\$94,965		\$0			\$0	
94000	<b>Total Maintenance</b>	<b>\$4,617,623</b>	<b>\$810,801</b>	<b>\$706,282</b>	<b>\$104,520</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
95100	Protective services - labor	\$0	\$0			\$0			\$0	
95200	Protective services - other contract costs	\$293,148	\$0	\$0		\$0			\$0	
95300	Protective services - other	\$7,675	\$0	\$0		\$0			\$0	
95500	Employee benefit contributions - protective	\$0	\$0			\$0			\$0	
95000	<b>Total Protective Services</b>	<b>\$300,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96110	Property Insurance	\$539,804	\$100,175	\$100,175		\$0			\$0	
96120	Liability Insurance	\$7,099	\$0	\$0		\$0			\$0	
96130	Workmen's Compensation	\$55,014	\$4,624	\$4,624		\$0			\$0	
96140	All other Insurance	\$34,935	\$1,227	\$1,227		\$0			\$0	
96100	<b>Total Insurance Premiums</b>	<b>\$636,852</b>	<b>\$106,026</b>	<b>\$106,026</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96200	Other general expenses/Amortization	\$6,481,298	\$11,950	\$11,950		\$0			\$0	
96210	Compensated absences	-\$41,631	-\$6,521	-\$6,521		\$0			\$0	
96400	Bad debt - tenant rents	\$275,235	\$55,134	\$55,134		\$0			\$0	
96500	Bad debt - mortgages	\$0	\$0			\$0			\$0	
96600	Bad debt - other	\$0	\$0			\$0			\$0	
96800	Severance expense	\$9,583	\$0			\$0			\$0	
96000	<b>Total Other General Expenses</b>	<b>\$6,724,485</b>	<b>\$60,563</b>	<b>\$60,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96710	Interest of Mortgage (or Bonds) Payable	\$235,076	\$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	<b>Total Interest Expense and Amortization Cost</b>	<b>\$235,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$21,189,344</b>	<b>\$1,970,322</b>	<b>\$1,852,113</b>	<b>\$118,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
soft										
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$3,971,225</b>	<b>\$801,893</b>	<b>\$684,660</b>	<b>\$117,233</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
97100	Extraordinary maintenance	\$58,685	\$0	\$0	\$0	\$0			\$0	
97200	Casualty losses- Non-capitalized	\$868,516	\$0	\$0		\$0			\$0	
97400	Depreciation expense	\$5,562,884	\$1,646,889	\$1,646,889		\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2022 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	<b>Total Expenses</b>	<b>\$27,679,430</b>	<b>\$3,617,211</b>	<b>\$3,499,002</b>	<b>\$118,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10010	Operating transfer in - subsidy	\$1,533,658	\$0	\$0		\$0			\$0	
10020	Operating transfer out - subsidy	-\$1,533,658	\$0	\$0	\$0	\$0			\$0	
10040	Operating transfers from / to component unit	\$0	\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In	\$48,300	\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out	-\$48,300	\$0	\$0		\$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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>-\$2,518,861</b>	<b>-\$844,996</b>	<b>-\$962,229</b>	<b>\$117,233</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Required Annual Debt Principal Payments	<b>\$805,880</b>								
11030	Beginning equity	<b>\$166,337,093</b>	\$15,633,614	\$15,633,614		\$1,234,440	\$1,234,440		\$157,235	\$157,235
11040-010	Prior period adj - PMC equity	\$0	\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases	-\$40	\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910 )	\$3,665,801	\$117,233	\$117,233		\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911 )	-\$3,665,801	-\$117,233		-\$117,233	\$0			\$0	
11040-090	Equity Trf -from "Other AMP"	\$3,290,189	\$0			\$0			\$0	
11040-100	Equity Trf -from "Other AMP"	-\$3,290,189	\$0			\$0			\$0	
11040-110	Equity Trf	\$0	\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers,	-\$39	\$0	\$117,233	-\$117,233	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	32387	3,955	3,955		-	-		-	-
11210	Unit Months Leased	28662	2,609	2,609		-	-		-	-
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	\$2,110,740	\$117,233		\$117,233	\$0			\$0	
11660	Infrastructure Purchases	\$0	\$0			\$0			\$0	
13510	CFFP Debt Service Payments	\$1,030,326	\$0			\$0			\$0	
13901	Replacement Housing Factor Funds	\$759,811	\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2022 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		\$271,505	\$271,505		\$258,078	\$258,078		\$251,763	\$251,763
70400	Tenant revenue - other		\$27,750	\$27,750		\$11,908	\$11,908		\$9,563	\$9,563
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$299,255</b>	<b>\$299,255</b>	<b>\$0</b>	<b>\$269,986</b>	<b>\$269,986</b>	<b>\$0</b>	<b>\$261,326</b>	<b>\$261,326</b>
70600	<b>HUD PHA operating grants</b>	<b>\$0</b>	<b>\$618,701</b>	<b>\$416,993</b>	<b>\$201,708</b>	<b>\$632,249</b>	<b>\$415,855</b>	<b>\$216,394</b>	<b>\$585,255</b>	<b>\$302,864</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$3,790</b>		<b>\$3,790</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		<b>\$178</b>	<b>\$178</b>		<b>\$518</b>	<b>\$518</b>		<b>\$181</b>	<b>\$181</b>
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	<b>Fraud recovery</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	<b>\$0</b>
71500	Other revenue		\$10,637	\$10,637		\$8,812	\$8,812		\$13,850	\$13,850
72000	<b>Investment income - restricted</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>			<b>\$0</b>	
70000	<b>Total Revenue</b>	<b>\$0</b>	<b>\$932,561</b>	<b>\$727,063</b>	<b>\$205,498</b>	<b>\$911,565</b>	<b>\$695,171</b>	<b>\$216,394</b>	<b>\$860,611</b>	<b>\$578,220</b>
91100	Administrative salaries		\$78,190	\$78,190		\$67,180	\$67,180		\$49,821	\$49,821
91200	Auditing fees		\$6,871	\$6,871		\$6,831	\$6,831		\$6,809	\$6,809
91400	Advertising and Marketing		\$0	\$0		\$0	\$0		\$0	\$0
91500	Employee benefit contributions - administrative		\$6,540	\$6,540		\$8,725	\$8,725		\$4,915	\$4,915
91600	Office Expenses		\$65,397	\$64,789	\$608	\$71,430	\$60,656	\$10,774	\$52,272	\$51,725
91700	Legal Expense		\$2,567	\$2,567		\$1,100	\$1,100		\$1,640	\$1,640
91800	Travel		\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead		\$28,586	\$28,586		\$25,410	\$25,410		\$23,595	\$23,595
91900	Other		\$792	\$792	\$0	\$1,693	\$1,693		\$961	\$961
91000	<b>Total Operating-Administrative</b>	<b>\$0</b>	<b>\$188,943</b>	<b>\$188,335</b>	<b>\$608</b>	<b>\$182,368</b>	<b>\$171,595</b>	<b>\$10,774</b>	<b>\$140,013</b>	<b>\$139,465</b>
92100	Tenant services - salaries		\$2,802	\$2,802		\$2,490	\$2,490		\$2,312	\$2,312
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$992	\$992		\$882	\$882		\$819	\$819
92400	Tenant services - other		\$6,675	\$6,675		\$7,595	\$7,595		\$6,045	\$6,045
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$10,468</b>	<b>\$10,468</b>	<b>\$0</b>	<b>\$10,967</b>	<b>\$10,967</b>	<b>\$0</b>	<b>\$9,176</b>	<b>\$9,176</b>
93100	Water		\$9,702	\$9,702		\$18,702	\$18,702		\$20,017	\$20,017
93200	Electricity		\$122,778	\$122,778		\$88,772	\$88,772		\$81,983	\$81,983
93300	Gas		\$22,202	\$22,202		\$21,751	\$21,751		\$23,634	\$23,634
93600	Sewer		\$27,257	\$27,257		\$57,211	\$57,211		\$63,397	\$63,397
93800	Other utilities expense		\$0			\$0			\$0	
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$181,939</b>	<b>\$181,939</b>	<b>\$0</b>	<b>\$186,436</b>	<b>\$186,436</b>	<b>\$0</b>	<b>\$189,030</b>	<b>\$189,030</b>
94100	Ordinary maintenance and operations - labor		\$80,931	\$80,931		\$116,166	\$116,166		\$97,646	\$97,646
94200	Ordinary maint and operations - materials		\$52,825	\$52,825		\$45,857	\$45,857		\$39,590	\$39,590
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$12,402	\$12,402		\$6,286	\$6,286		\$4,968	\$4,968

Line Item No.	St. Louis Housing Authority September 2022 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 &		\$4,287	\$4,287		\$504	\$504		\$19,139	\$19,139
94300-030	Ordinary Maint & Contracts - Snow Removal		\$3,251	\$3,251		\$3,415	\$3,415		\$2,520	\$2,520
94300-040	Ordinary Maint & Contracts - Elevator		\$23,372	\$23,372		\$26,722	\$26,722		\$19,665	\$19,665
94300-050	Ordinary Maint & Contracts - Landscape &		\$4,373	\$4,373		\$6,781	\$6,781		\$6,586	\$6,586
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$17,460	\$17,460		\$15,992	\$15,992		\$4,569	\$4,569
94300-070	Ordinary Maint & Contracts - Electrical		\$0	\$0		\$0	\$0		\$0	\$0
94300-080	Ordinary Maint & Contracts - Plumbing		\$3,794	\$3,794		\$4,769	\$4,769		\$4,579	\$4,579
94300-090	Ordinary Maint & Contracts - Extermination		\$6,218	\$6,218		\$4,267	\$4,267		\$9,551	\$9,551
94300-100	Ordinary Maint & Contracts - Janitorial		\$950	\$950		\$125	\$125		\$4,269	\$4,269
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$46,741	\$36,741	\$10,000	\$20,977	\$20,977		\$12,432	\$12,432
94300	<b>Ordinary Maintenance and Operations</b>	<b>\$0</b>	<b>\$122,847</b>	<b>\$112,847</b>	<b>\$10,000</b>	<b>\$89,839</b>	<b>\$89,839</b>	<b>\$0</b>	<b>\$88,278</b>	<b>\$88,278</b>
94500	Employee benefit contribution - ordinary		\$45,914	\$45,914		\$72,740	\$72,740		\$56,429	\$56,429
94000	<b>Total Maintenance</b>	<b>\$0</b>	<b>\$302,517</b>	<b>\$292,517</b>	<b>\$10,000</b>	<b>\$324,602</b>	<b>\$324,602</b>	<b>\$0</b>	<b>\$281,942</b>	<b>\$281,942</b>
95100	Protective services - labor		\$0	\$0		\$0			\$0	
95200	Protective services - other contract costs		\$67,319	\$67,319		\$47,676	\$47,676		\$59,528	\$59,528
95300	Protective services - other		\$1,754	\$1,754		\$51	\$51		\$370	\$370
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	<b>Total Protective Services</b>	<b>\$0</b>	<b>\$69,073</b>	<b>\$69,073</b>	<b>\$0</b>	<b>\$47,727</b>	<b>\$47,727</b>	<b>\$0</b>	<b>\$59,898</b>	<b>\$59,898</b>
96110	Property Insurance		\$54,065	\$54,065		\$20,602	\$20,602		\$41,862	\$41,862
96120	Liability Insurance		\$0	\$0		\$0	\$0		\$0	\$0
96130	Workmen's Compensation		\$6,517	\$6,517		\$5,946	\$5,946		\$6,945	\$6,945
96140	All other Insurance		\$2,200	\$2,200		\$2,164	\$2,164		\$2,128	\$2,128
96100	<b>Total Insurance Premiums</b>	<b>\$0</b>	<b>\$62,782</b>	<b>\$62,782</b>	<b>\$0</b>	<b>\$28,712</b>	<b>\$28,712</b>	<b>\$0</b>	<b>\$50,935</b>	<b>\$50,935</b>
96200	Other general expenses/Amortization		\$504	\$504		\$219	\$219		\$434	\$434
96210	Compensated absences		-\$977	-\$977		-\$868	-\$868		-\$806	-\$806
96400	Bad debt - tenant rents		\$26,609	\$26,609		\$5,399	\$5,399		\$9,721	\$9,721
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0	\$0		\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	<b>Total Other General Expenses</b>	<b>\$0</b>	<b>\$26,135</b>	<b>\$26,135</b>	<b>\$0</b>	<b>\$4,750</b>	<b>\$4,750</b>	<b>\$0</b>	<b>\$9,349</b>	<b>\$9,349</b>
96710	Interest of Mortgage (or Bonds) Payable		\$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	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$0</b>	<b>\$841,857</b>	<b>\$831,249</b>	<b>\$10,608</b>	<b>\$785,562</b>	<b>\$774,788</b>	<b>\$10,774</b>	<b>\$740,344</b>	<b>\$739,797</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$0</b>	<b>\$90,704</b>	<b>-\$104,186</b>	<b>\$194,890</b>	<b>\$126,003</b>	<b>-\$79,617</b>	<b>\$205,620</b>	<b>\$120,267</b>	<b>-\$161,577</b>
97100	Extraordinary maintenance		\$0	\$0		\$0	\$0		\$0	\$0
97200	Casualty losses- Non-capitalized		\$0	\$0		\$0			\$0	
97400	Depreciation expense		\$466,689	\$466,689		\$319,473	\$319,473		\$22,138	\$22,138

Line Item No.	St. Louis Housing Authority September 2022 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	<b>Total Expenses</b>	<b>\$0</b>	<b>\$1,308,546</b>	<b>\$1,297,938</b>	<b>\$10,608</b>	<b>\$1,105,035</b>	<b>\$1,094,261</b>	<b>\$10,774</b>	<b>\$762,482</b>	<b>\$761,935</b>
10010	Operating transfer in - subsidy		\$191,100	\$191,100		\$205,620	\$205,620		\$281,844	\$281,844
10020	Operating transfer out - subsidy		-\$191,100		-\$191,100	-\$205,620		-\$205,620	-\$281,844	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0	\$0		\$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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191,100</b>	<b>-\$191,100</b>	<b>\$0</b>	<b>\$205,620</b>	<b>-\$205,620</b>	<b>\$0</b>	<b>\$281,844</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$375,985</b>	<b>-\$379,775</b>	<b>\$3,790</b>	<b>-\$193,470</b>	<b>-\$193,470</b>	<b>\$0</b>	<b>\$98,129</b>	<b>\$98,129</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$9,206,556	\$9,206,556		\$3,588,680	\$3,588,680		\$457,718	\$457,718
11040-010	Prior period adj - PMC equity		\$0	\$0		\$0	\$0		\$0	\$0
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910 )		\$3,790	\$3,790		\$0	\$0		\$0	\$0
11040-080	Equity Transfers -CFP trf out (4911 )		-\$3,790		-\$3,790	\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,790</b>	<b>-\$3,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>1,512</b>	<b>1,512</b>		<b>1,296</b>	<b>1,296</b>		<b>1,186</b>	<b>1,186</b>
11210	<b>Unit Months Leased</b>		<b>1,443</b>	<b>1,443</b>		<b>1,271</b>	<b>1,271</b>		<b>1,134</b>	<b>1,134</b>
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		\$3,790		\$3,790	\$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 2022 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		\$713,326	\$713,326		\$279,445	\$279,445		\$290,927	\$290,927
70400	Tenant revenue - other		\$49,874	\$49,874		\$21,605	\$21,605		\$16,094	\$16,094
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$763,200</b>	<b>\$763,200</b>	<b>\$0</b>	<b>\$301,050</b>	<b>\$301,050</b>	<b>\$0</b>	<b>\$307,021</b>	<b>\$307,021</b>
70600	<b>HUD PHA operating grants</b>	<b>\$282,391</b>	<b>\$1,437,788</b>	<b>\$978,054</b>	<b>\$459,734</b>	<b>\$679,090</b>	<b>\$403,918</b>	<b>\$275,172</b>	<b>\$743,226</b>	<b>\$722,110</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$592,767</b>		<b>\$592,767</b>	<b>\$0</b>		<b>\$0</b>	<b>\$918,881</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		<b>\$459</b>	<b>\$459</b>		<b>\$152</b>	<b>\$152</b>		<b>\$36</b>	<b>\$36</b>
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	<b>Fraud recovery</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
71500	Other revenue		\$842,459	\$842,459		\$7,543	\$7,543		\$104,415	\$104,415
72000	<b>Investment income - restricted</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	<b>\$0</b>
70000	<b>Total Revenue</b>	<b>\$282,391</b>	<b>\$3,636,673</b>	<b>\$2,584,172</b>	<b>\$1,052,501</b>	<b>\$987,835</b>	<b>\$712,663</b>	<b>\$275,172</b>	<b>\$2,073,580</b>	<b>\$1,133,583</b>
91100	Administrative salaries		\$141,350	\$141,350		\$84,652	\$84,652		\$53,313	\$53,313
91200	Auditing fees		\$7,340	\$7,340		\$6,865	\$6,865		\$8,309	\$8,309
91400	Advertising and Marketing		\$3,613	\$0	\$3,613	\$0	\$0		\$2,277	\$0
91500	Employee benefit contributions - administrative		\$12,038	\$12,038		\$9,879	\$9,879		\$4,863	\$4,863
91600	Office Expenses	\$547	\$141,884	\$119,518	\$22,365	\$66,943	\$66,031	\$912	\$86,577	\$68,534
91700	Legal Expense		\$1,742	\$1,742		\$3,900	\$3,900		\$0	\$0
91800	Travel		\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead		\$66,927	\$66,927		\$28,132	\$28,132		\$102,773	\$102,773
91900	Other	\$0	\$3,034	\$3,034	\$0	\$584	\$584	\$0	\$1,333	\$1,333
91000	<b>Total Operating-Administrative</b>	<b>\$547</b>	<b>\$377,928</b>	<b>\$351,949</b>	<b>\$25,978</b>	<b>\$200,954</b>	<b>\$200,042</b>	<b>\$912</b>	<b>\$259,446</b>	<b>\$239,125</b>
92100	Tenant services - salaries		\$6,559	\$6,559		\$2,757	\$2,757		\$10,073	\$10,073
92200	Relocation Costs		\$0			\$0			\$684	\$684
92300	Employee benefit contributions - tenant services		\$2,322	\$2,322		\$976	\$976		\$3,565	\$3,565
92400	Tenant services - other		\$7,250	\$7,250		\$0	\$0		\$0	\$0
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$16,131</b>	<b>\$16,131</b>	<b>\$0</b>	<b>\$3,733</b>	<b>\$3,733</b>	<b>\$0</b>	<b>\$14,322</b>	<b>\$14,322</b>
93100	Water		\$105,003	\$105,003		\$16,746	\$16,746		\$23,748	\$23,748
93200	Electricity		\$279,483	\$279,483		\$135,595	\$135,595		\$13,063	\$13,063
93300	Gas		\$44,200	\$44,200		\$0	\$0		\$6,666	\$6,666
93600	Sewer		\$241,580	\$241,580		\$41,667	\$41,667		\$76,232	\$76,232
93800	Other utilities expense		\$0			\$0			\$0	
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$670,266</b>	<b>\$670,266</b>	<b>\$0</b>	<b>\$194,008</b>	<b>\$194,008</b>	<b>\$0</b>	<b>\$119,709</b>	<b>\$119,709</b>
94100	Ordinary maintenance and operations - labor		\$219,123	\$219,123		\$117,376	\$117,376		\$83,217	\$83,217
94200	Ordinary maint and operations - materials		\$104,549	\$102,506	\$2,043	\$25,523	\$25,523		\$56,945	\$56,149
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$37,799	\$37,799		\$7,955	\$7,955		\$38,153	\$38,153

Line Item No.	St. Louis Housing Authority September 2022 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 &		\$15,379	\$15,379		\$3,935	\$3,935		\$17,901	\$17,901
94300-030	Ordinary Maint & Contracts - Snow Removal		\$3,655	\$3,655		\$15,208	\$15,208		\$18,860	\$18,860
94300-040	Ordinary Maint & Contracts - Elevator		\$64,325	\$64,325		\$9,190	\$9,190		\$0	\$0
94300-050	Ordinary Maint & Contracts - Landscape &		\$7,279	\$7,279		\$19,312	\$19,312		\$37,344	\$37,344
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$85,213	\$85,213		\$58,925	\$58,925		\$25,095	\$25,095
94300-070	Ordinary Maint & Contracts - Electrical		\$239	\$239		\$260	\$260		\$228	\$228
94300-080	Ordinary Maint & Contracts - Plumbing		\$2,235	\$2,235		\$4,849	\$4,849		\$2,870	\$2,870
94300-090	Ordinary Maint & Contracts - Extermination		\$14,267	\$14,267		\$3,172	\$3,172		\$9,085	\$9,085
94300-100	Ordinary Maint & Contracts - Janitorial		\$15,807	\$15,807		\$4,700	\$4,700		\$0	\$0
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$261,598	\$63,220	\$198,378	\$22,940	\$22,940		\$8,430	\$8,430
94300	Ordinary Maintenance and Operations	\$0	\$507,797	\$309,419	\$198,378	\$150,444	\$150,444	\$0	\$157,966	\$157,966
94500	Employee benefit contribution - ordinary		\$147,879	\$147,879		\$99,590	\$99,590		\$46,002	\$46,002
94000	Total Maintenance	\$0	\$979,348	\$778,927	\$200,421	\$392,932	\$392,932	\$0	\$344,130	\$343,334
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$68,558	\$68,558		\$50,067	\$50,067		\$0	\$0
95300	Protective services - other		\$1,200	\$1,200		\$0			\$648	\$648
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$69,758	\$69,758	\$0	\$50,067	\$50,067	\$0	\$648	\$648
96110	Property Insurance		\$103,083	\$103,083		\$26,626	\$26,626		\$56,792	\$56,792
96120	Liability Insurance		\$0	\$0		\$0	\$0		\$0	
96130	Workmen's Compensation		\$10,366	\$10,366		\$6,295	\$6,295		\$4,624	\$4,624
96140	All other Insurance		\$9,987	\$9,987		\$5,135	\$5,135		\$1,227	\$1,227
96100	Total Insurance Premiums	\$0	\$123,436	\$123,436	\$0	\$38,056	\$38,056	\$0	\$62,643	\$62,643
96200	Other general expenses/Amortization		\$1,473	\$1,473		\$1,097	\$1,097		\$21,128	\$21,128
96210	Compensated absences		-\$2,287	-\$2,287		-\$961	-\$961		-\$3,513	-\$3,513
96400	Bad debt - tenant rents		\$81,371	\$81,371		\$19,504	\$19,504		\$20,723	\$20,723
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	\$80,556	\$80,556	\$0	\$19,640	\$19,640	\$0	\$38,339	\$38,339
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	\$547	\$2,317,423	\$2,091,024	\$226,399	\$899,390	\$898,478	\$912	\$839,237	\$818,120
soft										
97000	Excess Revenue Over Operating Expenses	\$281,844	\$1,319,250	\$493,148	\$826,102	\$88,446	-\$185,814	\$274,260	\$1,234,344	\$315,463
97100	Extraordinary maintenance		\$58,685	\$2,950	\$55,735	\$0	\$0		\$0	
97200	Casualty losses- Non-capitalized		\$826,291	\$826,291		\$0			\$0	
97400	Depreciation expense		\$178,094	\$178,094		\$91,809	\$91,809		\$947,829	\$947,829



Line Item No.	St. Louis Housing Authority September 2022 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	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	<b>Total Expenses</b>	<b>\$547</b>	<b>\$3,380,494</b>	<b>\$3,098,360</b>	<b>\$282,134</b>	<b>\$991,199</b>	<b>\$990,287</b>	<b>\$912</b>	<b>\$1,787,066</b>	<b>\$1,765,949</b>
10010	Operating transfer in - subsidy		\$177,600	\$177,600		\$274,260	\$274,260		\$0	\$0
10020	Operating transfer out - subsidy	-\$281,844	-\$177,600		-\$177,600	-\$274,260		-\$274,260	\$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	<b>Total other financing sources (uses)</b>	<b>-\$281,844</b>	<b>\$0</b>	<b>\$177,600</b>	<b>-\$177,600</b>	<b>\$0</b>	<b>\$274,260</b>	<b>-\$274,260</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>\$256,179</b>	<b>-\$336,588</b>	<b>\$592,767</b>	<b>-\$3,364</b>	<b>-\$3,364</b>	<b>\$0</b>	<b>\$286,515</b>	<b>-\$632,366</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,673,490	\$2,673,490		\$712,497	\$712,497		\$21,218,170	\$21,218,170
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910 )		\$592,767	\$592,767		\$0			\$918,881	\$918,881
11040-080	Equity Transfers -CFP trf out (4911 )	\$0	-\$592,767		-\$592,767	\$0			-\$918,881	
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,	<b>\$0</b>	<b>\$0</b>	<b>\$592,767</b>	<b>-\$592,767</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$918,881</b>
11190	Unit Months Available		3,405	3,405		1,452	1,452		1,755	1,755
11210	Unit Months Leased		3,080	3,080		1,363	1,363		1,696	1,696
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	\$592,767		\$592,767	\$0		\$0	\$918,881	
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 2022 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		\$72,476	\$72,476		\$216,699	\$216,699		\$97,910	\$97,910
70400	Tenant revenue - other		\$5,721	\$5,721		\$20,427	\$20,427		\$7,910	\$7,910
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$78,197</b>	<b>\$78,197</b>	<b>\$0</b>	<b>\$237,126</b>	<b>\$237,126</b>	<b>\$0</b>	<b>\$105,820</b>	<b>\$105,820</b>
70600	<b>HUD PHA operating grants</b>	<b>\$21,117</b>	<b>\$783,428</b>	<b>\$551,210</b>	<b>\$232,218</b>	<b>\$776,058</b>	<b>\$647,034</b>	<b>\$129,024</b>	<b>\$1,285,959</b>	<b>\$1,028,361</b>
70610	<b>Capital grants</b>	<b>\$918,881</b>	<b>\$546,928</b>		<b>\$546,928</b>	<b>\$44,510</b>		<b>\$44,510</b>	<b>\$369,844</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		<b>\$41</b>	<b>\$41</b>		<b>\$1</b>	<b>\$1</b>		<b>\$0</b>	<b>\$0</b>
71200	Mortgage interest income		\$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	
71400	<b>Fraud recovery</b>		\$0	\$0		\$0			\$0	\$0
71500	Other revenue		\$14,634	\$14,634		\$12,585	\$12,585		\$169,644	\$169,644
72000	<b>Investment income - restricted</b>		\$129	\$129		\$0			\$0	
70000	<b>Total Revenue</b>	<b>\$939,998</b>	<b>\$1,423,357</b>	<b>\$644,211</b>	<b>\$779,146</b>	<b>\$1,070,280</b>	<b>\$896,746</b>	<b>\$173,534</b>	<b>\$1,931,267</b>	<b>\$1,303,825</b>
91100	Administrative salaries		\$41,775	\$41,775		\$56,836	\$56,836		\$99,746	\$99,746
91200	Auditing fees		\$7,781	\$7,781		\$7,681	\$7,681		\$8,284	\$8,284
91400	Advertising and Marketing	\$2,277	\$0	\$0		\$2,259	\$0	\$2,259	\$1,425	\$1,425
91500	Employee benefit contributions - administrative		\$3,837	\$3,837		\$5,293	\$5,293		\$34,041	\$34,041
91600	Office Expenses	\$18,043	\$43,520	\$40,054	\$3,466	\$101,985	\$59,988	\$41,997	\$60,696	\$19,938
91700	Legal Expense		\$0	\$0		-\$52	-\$52		\$8,756	\$8,756
91800	Travel		\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead		\$59,667	\$59,667		\$51,500	\$51,500		\$100,731	\$100,731
91900	Other	\$0	\$3,525	\$3,525	\$0	\$1,352	\$1,352	\$0	\$1,585	\$1,585
91000	<b>Total Operating-Administrative</b>	<b>\$20,320</b>	<b>\$160,106</b>	<b>\$156,640</b>	<b>\$3,466</b>	<b>\$226,853</b>	<b>\$182,597</b>	<b>\$44,256</b>	<b>\$315,264</b>	<b>\$274,506</b>
92100	Tenant services - salaries		\$5,848	\$5,848		\$5,047	\$5,047		\$9,872	\$9,872
92200	Relocation Costs		\$0			\$0			\$5,883	\$2,893
92300	Employee benefit contributions - tenant services		\$2,070	\$2,070		\$1,787	\$1,787		\$3,495	\$3,495
92400	Tenant services - other		\$0	\$0		\$0	\$0		\$1,035	\$1,035
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$7,918</b>	<b>\$7,918</b>	<b>\$0</b>	<b>\$6,834</b>	<b>\$6,834</b>	<b>\$0</b>	<b>\$20,285</b>	<b>\$17,295</b>
93100	Water		\$29,179	\$29,179		\$33,773	\$33,773		\$54,581	\$54,581
93200	Electricity		\$11,653	\$11,653		\$54,996	\$54,996		\$26,477	\$26,477
93300	Gas		\$6,115	\$6,115		\$25,576	\$25,576		\$21,878	\$21,878
93600	Sewer		\$140,511	\$140,511		\$92,959	\$92,959		\$169,173	\$169,173
93800	Other utilities expense		\$0			\$0			\$0	
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$187,458</b>	<b>\$187,458</b>	<b>\$0</b>	<b>\$207,305</b>	<b>\$207,305</b>	<b>\$0</b>	<b>\$272,108</b>	<b>\$272,108</b>
94100	Ordinary maintenance and operations - labor		\$41,600	\$41,600		\$86,852	\$86,852		\$82,976	\$82,976
94200	Ordinary maint and operations - materials	\$796	\$36,725	\$35,213	\$1,512	\$29,886	\$29,886		\$44,795	\$44,795
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$27,126	\$26,166	\$960	\$23,834	\$23,184	\$650	\$23,174	\$23,174

Line Item No.	St. Louis Housing Authority September 2022 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 &		\$4,391	\$4,391		\$18,431	\$18,431		\$17,248	\$17,248
94300-030	Ordinary Maint & Contracts - Snow Removal		\$7,150	\$7,150		\$406	\$406		\$0	\$0
94300-040	Ordinary Maint & Contracts - Elevator		\$0	\$0		\$7,368	\$7,368		\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$31,948	\$31,948		\$16,572	\$16,572		\$65,958	\$65,958
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$41,796	\$41,796		\$9,000	\$9,000		\$15,147	\$15,147
94300-070	Ordinary Maint & Contracts - Electrical		\$0	\$0		\$1,081	\$1,081		\$4,923	\$4,923
94300-080	Ordinary Maint & Contracts - Plumbing		\$1,358	\$1,358		\$5,786	\$5,786		\$36,855	\$36,855
94300-090	Ordinary Maint & Contracts - Extermination		\$3,917	\$3,917		\$8,796	\$8,796		\$7,254	\$7,254
94300-100	Ordinary Maint & Contracts - Janitorial		\$0	\$0		\$0	\$0		\$68,785	\$68,785
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$8,328	\$1,337	\$6,990	\$12,619	\$12,619		\$57,684	\$56,690
94300	Ordinary Maintenance and Operations	\$0	\$126,013	\$118,063	\$7,950	\$103,893	\$103,243	\$650	\$297,028	\$296,034
94500	Employee benefit contribution - ordinary		\$21,987	\$21,987		\$52,721	\$52,721		\$16,974	\$16,974
94000	Total Maintenance	\$796	\$226,325	\$216,862	\$9,462	\$273,352	\$272,702	\$650	\$441,773	\$440,778
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$0	\$0		\$0			\$0	
95300	Protective services - other		\$0	\$0		\$0			\$3,653	\$3,653
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,653	\$3,653
96110	Property Insurance		\$31,570	\$31,570		\$45,023	\$45,023		\$51,779	\$51,779
96120	Liability Insurance		\$7,099	\$7,099		\$0			\$0	
96130	Workmen's Compensation		\$4,260	\$4,260		\$2,719	\$2,719		\$0	
96140	All other Insurance		\$1,227	\$1,227		\$614	\$614		\$0	
96100	Total Insurance Premiums	\$0	\$44,156	\$44,156	\$0	\$48,355	\$48,355	\$0	\$51,779	\$51,779
96200	Other general expenses/Amortization		-\$2,141	-\$2,141		-\$530	-\$530		-\$6,661	-\$6,661
96210	Compensated absences		-\$2,039	-\$2,039		-\$1,760	-\$1,760		-\$3,443	-\$3,443
96400	Bad debt - tenant rents		\$6,384	\$6,384		\$41,333	\$41,333		\$2,793	\$2,793
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	\$2,203	\$2,203	\$0	\$39,043	\$39,043	\$0	-\$7,310	-\$7,310
96710	Interest of Mortgage (or Bonds) Payable		\$141,470		\$141,470	\$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	\$141,470	\$0	\$141,470	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$21,117	\$769,636	\$615,238	\$154,398	\$801,742	\$756,835	\$44,906	\$1,097,551	\$1,052,809
soft										
97000	Excess Revenue Over Operating Expenses	\$918,881	\$653,721	\$28,973	\$624,748	\$268,538	\$139,911	\$128,628	\$833,716	\$251,016
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$42,225	\$42,225
97400	Depreciation expense		\$570,608	\$570,608		\$489,050	\$489,050		\$419,060	\$419,060

Line Item No.	St. Louis Housing Authority September 2022 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	<b>Total Expenses</b>	<b>\$21,117</b>	<b>\$1,340,244</b>	<b>\$1,185,846</b>	<b>\$154,398</b>	<b>\$1,290,792</b>	<b>\$1,245,885</b>	<b>\$44,906</b>	<b>\$1,558,836</b>	<b>\$1,514,094</b>
10010	Operating transfer in - subsidy		\$77,820	\$77,820		\$84,118	\$84,118		\$212,856	\$212,856
10020	Operating transfer out - subsidy		-\$77,820		-\$77,820	-\$84,118		-\$84,118	-\$212,856	
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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77,820</b>	<b>-\$77,820</b>	<b>\$0</b>	<b>\$84,118</b>	<b>-\$84,118</b>	<b>\$0</b>	<b>\$212,856</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$918,881</b>	<b>\$83,113</b>	<b>-\$463,815</b>	<b>\$546,928</b>	<b>-\$220,512</b>	<b>-\$265,022</b>	<b>\$44,510</b>	<b>\$372,431</b>	<b>\$2,587</b>
	Required Annual Debt Principal Payments		<b>\$483,213</b>		\$483,213					
11030	Beginning equity		\$2,831,379	\$2,831,379		\$6,635,128	\$6,635,128		\$1,512,475	\$1,512,475
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910 )		\$546,928	\$546,928		\$44,510	\$44,510		\$369,844	\$369,844
11040-080	Equity Transfers -CFP trf out (4911 )	-\$918,881	-\$546,928		-\$546,928	-\$44,510		-\$44,510	-\$369,844	
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	<b>Prior period adjustments, equity transfers,</b>	<b>-\$918,881</b>	<b>\$0</b>	<b>\$546,928</b>	<b>-\$546,928</b>	<b>\$0</b>	<b>\$44,510</b>	<b>-\$44,510</b>	<b>\$0</b>	<b>\$369,844</b>
11190	<b>Unit Months Available</b>		<b>901</b>	<b>901</b>		<b>1,656</b>	<b>1,656</b>		<b>1,169</b>	<b>1,169</b>
11210	<b>Unit Months Leased</b>		<b>806</b>	<b>806</b>		<b>1,500</b>	<b>1,500</b>		<b>1,022</b>	<b>1,022</b>
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	\$918,881	\$63,715		\$63,715	\$44,510		\$44,510	\$369,844	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$624,683		\$624,683	\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$257,598</b>	<b>\$498,551</b>	<b>\$498,065</b>	<b>\$486</b>	<b>\$314,173</b>	<b>\$313,687</b>	<b>\$486</b>	<b>\$341,234</b>	<b>\$337,829</b>
70610	<b>Capital grants</b>	<b>\$369,844</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		\$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	<b>Fraud recovery</b>		\$0			\$0			\$0	
71500	Other revenue		\$0	\$0		\$26,104	\$26,104		\$5,869	\$5,869
72000	<b>Investment income - restricted</b>		\$200	\$200		\$928	\$928		\$0	\$0
70000	<b>Total Revenue</b>	<b>\$627,442</b>	<b>\$498,751</b>	<b>\$498,265</b>	<b>\$486</b>	<b>\$341,205</b>	<b>\$340,719</b>	<b>\$486</b>	<b>\$347,103</b>	<b>\$343,698</b>
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$714	\$714		\$478	\$478		\$517	\$517
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$40,758	\$2,431	\$1,945	\$486	\$916	\$430	\$486	\$3,865	\$460
91700	Legal Expense		\$0			\$0			\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$58,306	\$58,306		\$39,022	\$39,022		\$42,198	\$42,198
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$40,758</b>	<b>\$61,451</b>	<b>\$60,965</b>	<b>\$486</b>	<b>\$40,416</b>	<b>\$39,930</b>	<b>\$486</b>	<b>\$46,580</b>	<b>\$43,176</b>
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs	\$2,990	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$0			\$0	
92500	<b>Total Tenant Services</b>	<b>\$2,990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$131,148	\$131,148		\$66,821	\$66,821		\$77,738	\$77,738
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$131,148</b>	<b>\$131,148</b>	<b>\$0</b>	<b>\$66,821</b>	<b>\$66,821</b>	<b>\$0</b>	<b>\$77,738</b>	<b>\$77,738</b>
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 2022 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	\$994	\$0			\$0			\$0	
94300	Ordinary Maintenance and Operations	\$994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$994	\$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		\$0			\$0			\$0	
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$510,332	\$510,332		\$358,764	\$358,764		\$370,172	\$370,172
96210	Compensated absences		-\$1,993	-\$1,993		-\$1,334	-\$1,334		-\$1,442	-\$1,442
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	\$508,339	\$508,339	\$0	\$357,430	\$357,430	\$0	\$368,729	\$368,729
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	\$44,742	\$700,938	\$700,452	\$486	\$464,667	\$464,180	\$486	\$493,047	\$489,642
soft										
97000	Excess Revenue Over Operating Expenses	\$582,700	-\$202,187	-\$202,187	\$0	-\$123,462	-\$123,462	\$0	-\$145,944	-\$145,944
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 2022 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	<b>Total Expenses</b>	<b>\$44,742</b>	<b>\$700,938</b>	<b>\$700,452</b>	<b>\$486</b>	<b>\$464,667</b>	<b>\$464,180</b>	<b>\$486</b>	<b>\$493,047</b>	<b>\$489,642</b>
10010	Operating transfer in - subsidy		\$0			\$0			\$0	
10020	Operating transfer out - subsidy	-\$212,856	\$0			\$0			\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$35,777	\$35,777		\$12,524	\$12,524		\$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	<b>Total other financing sources (uses)</b>	<b>-\$212,856</b>	<b>\$35,777</b>	<b>\$35,777</b>	<b>\$0</b>	<b>\$12,524</b>	<b>\$12,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$369,844</b>	<b>-\$166,410</b>	<b>-\$166,410</b>	<b>\$0</b>	<b>-\$110,938</b>	<b>-\$110,938</b>	<b>\$0</b>	<b>-\$145,944</b>	<b>-\$145,944</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,340,628	\$2,340,628		\$3,189,230	\$3,189,230		\$3,615,427	\$3,615,427
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910 )		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911 )	-\$369,844	\$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,	<b>-\$369,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	Unit Months Available		1,116	1,116		768	768		780	780
11210	Unit Months Leased		938	938		650	650		721	721
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	\$369,844	\$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 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$3,405</b>	<b>\$145,945</b>	<b>\$145,519</b>	<b>\$426</b>	<b>\$157,416</b>	<b>\$156,930</b>	<b>\$486</b>	<b>\$205,510</b>	<b>\$205,024</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
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	<b>Fraud recovery</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
71500	Other revenue		\$0			\$0			\$0	
72000	<b>Investment income - restricted</b>		<b>\$31</b>	<b>\$31</b>		<b>\$0</b>			<b>\$19</b>	<b>\$19</b>
70000	<b>Total Revenue</b>	<b>\$3,405</b>	<b>\$145,976</b>	<b>\$145,550</b>	<b>\$426</b>	<b>\$157,416</b>	<b>\$156,930</b>	<b>\$486</b>	<b>\$205,530</b>	<b>\$205,043</b>
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$200	\$200		\$139	\$139		\$253	\$253
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$3,405	\$1,462	\$1,037	\$426	\$2,776	\$2,290	\$486	\$1,800	\$1,313
91700	Legal Expense		\$0			\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$16,335	\$16,335		\$11,344	\$11,344		\$20,645	\$20,645
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$3,405</b>	<b>\$17,997</b>	<b>\$17,572</b>	<b>\$426</b>	<b>\$14,259</b>	<b>\$13,772</b>	<b>\$486</b>	<b>\$22,698</b>	<b>\$22,211</b>
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	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>\$600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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		\$58,852	\$58,852		\$27,500	\$27,500
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>\$0</b>	<b>\$58,852</b>	<b>\$58,852</b>	<b>\$0</b>	<b>\$27,500</b>	<b>\$27,500</b>
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 2022 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	<b>Ordinary Maintenance and Operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	<b>Total Maintenance</b>	\$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	<b>Total Protective Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$0			\$0			\$0	
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	<b>Total Insurance Premiums</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$149,245	\$149,245		\$84,340	\$84,340		\$153,845	\$153,845
96210	Compensated absences		-\$558	-\$558		-\$388	-\$388		-\$706	-\$706
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	<b>Total Other General Expenses</b>	\$0	\$148,687	\$148,687	\$0	\$83,953	\$83,953	\$0	\$153,139	\$153,139
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	<b>Total Interest Expense and Amortization Cost</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	<b>Total Operating Expenses</b>	\$3,405	\$182,184	\$181,758	\$426	\$157,663	\$157,177	\$486	\$203,337	\$202,851
soft										
97000	<b>Excess Revenue Over Operating Expenses</b>	\$0	-\$36,208	-\$36,208	\$0	-\$247	-\$247	\$0	\$2,193	\$2,193
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 2022 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	<b>Total Expenses</b>	<b>\$3,405</b>	<b>\$182,184</b>	<b>\$181,758</b>	<b>\$426</b>	<b>\$157,663</b>	<b>\$157,177</b>	<b>\$486</b>	<b>\$203,337</b>	<b>\$202,851</b>
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		-\$12,524	-\$12,524		\$0			-\$35,777	-\$35,777
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>-\$12,524</b>	<b>-\$12,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$35,777</b>	<b>-\$35,777</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$48,732</b>	<b>-\$48,732</b>	<b>\$0</b>	<b>-\$247</b>	<b>-\$247</b>	<b>\$0</b>	<b>-\$33,584</b>	<b>-\$33,584</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,012,171	\$3,012,171		\$681,760	\$681,760		\$2,438,292	\$2,438,292
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>432</b>	<b>432</b>		<b>468</b>	<b>468</b>		<b>504</b>	<b>504</b>
11210	<b>Unit Months Leased</b>		<b>415</b>	<b>415</b>		<b>403</b>	<b>403</b>		<b>458</b>	<b>458</b>
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 2022 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			\$48,987	\$48,987		\$0	
70400	Tenant revenue - other		\$0			\$2,156	\$2,156		\$0	
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,143</b>	<b>\$51,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$486</b>	<b>\$268,107</b>	<b>\$267,621</b>	<b>\$486</b>	<b>\$166,392</b>	<b>\$137,608</b>	<b>\$28,784</b>	<b>\$288,544</b>	<b>\$288,058</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		\$0			<b>\$29</b>	<b>\$29</b>		\$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	<b>Fraud recovery</b>		\$0			\$0			\$0	
71500	Other revenue		\$0			\$3,105	\$3,105		\$25	\$25
72000	<b>Investment income - restricted</b>		\$1,275	\$1,275		\$0			\$1,877	\$1,877
70000	<b>Total Revenue</b>	<b>\$486</b>	<b>\$269,382</b>	<b>\$268,896</b>	<b>\$486</b>	<b>\$220,669</b>	<b>\$191,885</b>	<b>\$28,784</b>	<b>\$290,447</b>	<b>\$289,960</b>
91100	Administrative salaries		\$0			\$13,242	\$13,242		\$0	
91200	Auditing fees		\$450	\$450		\$7,206	\$7,206		\$225	\$225
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$1,173	\$1,173		\$0	
91600	Office Expenses	\$486	\$1,386	\$900	\$486	\$9,009	\$8,665	\$344	\$1,853	\$1,366
91700	Legal Expense		\$0			\$399	\$399		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$36,753	\$36,753		\$12,705	\$12,705		\$18,377	\$18,377
91900	Other	\$0	\$0	\$0	\$0	\$164	\$164	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$486</b>	<b>\$38,590</b>	<b>\$38,103</b>	<b>\$486</b>	<b>\$43,898</b>	<b>\$43,554</b>	<b>\$344</b>	<b>\$20,455</b>	<b>\$19,968</b>
92100	Tenant services - salaries		\$0			\$1,245	\$1,245		\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$441	\$441		\$0	
92400	Tenant services - other		\$930	\$930		\$0			\$1,125	\$1,125
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$930</b>	<b>\$930</b>	<b>\$0</b>	<b>\$1,686</b>	<b>\$1,686</b>	<b>\$0</b>	<b>\$1,125</b>	<b>\$1,125</b>
93100	Water		\$0			\$6,378	\$6,378		\$0	
93200	Electricity		\$0			\$18,035	\$18,035		\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$16,315	\$16,315		\$0	
93800	Other utilities expense		\$77,155	\$77,155		\$0			\$111,807	\$111,807
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$77,155</b>	<b>\$77,155</b>	<b>\$0</b>	<b>\$40,728</b>	<b>\$40,728</b>	<b>\$0</b>	<b>\$111,807</b>	<b>\$111,807</b>
94100	Ordinary maintenance and operations - labor		\$0			\$8,990	\$8,990		\$0	
94200	Ordinary maint and operations - materials		\$0			\$1,993	\$1,993		\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$8,620	\$8,620		\$0	

Line Item No.	St. Louis Housing Authority September 2022 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			\$0	\$0		\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$3,400	\$3,400		\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0	\$0		\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$4,409	\$4,409		\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$7,330	\$7,330		\$0	
94300-070	Ordinary Maint & Contracts - Electrical		\$0			\$0	\$0		\$0	
94300-080	Ordinary Maint & Contracts - Plumbing		\$0			\$481	\$481		\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$2,200	\$2,200		\$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			\$0	\$0		\$0	
94300	<b>Ordinary Maintenance and Operations</b>	\$0	\$0	\$0	\$0	\$26,440	\$26,440	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$2,989	\$2,989		\$0	
94000	<b>Total Maintenance</b>	\$0	\$0	\$0	\$0	\$40,412	\$40,412	\$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	<b>Total Protective Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0			\$8,227	\$8,227		\$0	
96120	Liability Insurance		\$0			\$0	\$0		\$0	
96130	Workmen's Compensation		\$0			\$2,719	\$2,719		\$0	
96140	All other Insurance		\$0			\$614	\$614		\$0	
96100	<b>Total Insurance Premiums</b>	\$0	\$0	\$0	\$0	\$11,559	\$11,559	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$391,816	\$391,816		\$9,382	\$9,382		\$311,456	\$311,456
96210	Compensated absences		-\$1,256	-\$1,256		-\$434	-\$434		-\$628	-\$628
96400	Bad debt - tenant rents		\$0			\$6,264	\$6,264		\$0	
96500	Bad debt - mortgages		\$0			\$0			\$0	
96600	Bad debt - other		\$0			\$0			\$0	
96800	Severance expense		\$0			\$0			\$0	
96000	<b>Total Other General Expenses</b>	\$0	\$390,560	\$390,560	\$0	\$15,211	\$15,211	\$0	\$310,828	\$310,828
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	<b>Total Interest Expense and Amortization Cost</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	<b>Total Operating Expenses</b>	\$486	\$507,234	\$506,748	\$486	\$153,495	\$153,151	\$344	\$444,214	\$443,728
soft										
97000	<b>Excess Revenue Over Operating Expenses</b>	\$0	-\$237,852	-\$237,852	\$0	\$67,174	\$38,734	\$28,440	-\$153,768	-\$153,768
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$201,107	\$201,107		\$0	

Line Item No.	St. Louis Housing Authority September 2022 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	<b>Total Expenses</b>	<b>\$486</b>	<b>\$507,234</b>	<b>\$506,748</b>	<b>\$486</b>	<b>\$354,602</b>	<b>\$354,258</b>	<b>\$344</b>	<b>\$444,214</b>	<b>\$443,728</b>
10010	Operating transfer in - subsidy		\$0			\$28,440	\$28,440		\$0	\$0
10020	Operating transfer out - subsidy		\$0			-\$28,440		-\$28,440	\$0	
10040	Operating transfers from / to component unit		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0	\$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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,440</b>	<b>-\$28,440</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$237,852</b>	<b>-\$237,852</b>	<b>\$0</b>	<b>-\$133,933</b>	<b>-\$133,933</b>	<b>\$0</b>	<b>-\$153,768</b>	<b>-\$153,768</b>
	Required Annual Debt Principal Payments					\$2,620	\$2,620			
11030	Beginning equity		\$5,409,250	\$5,409,250		\$1,946,467	\$1,946,467		\$3,306,311	\$3,306,311
11040-010	Prior period adj - PMC equity		\$0			\$0	\$0		\$0	
11040-020	Prior period adj -corection/adj Leases		\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>744</b>	<b>744</b>		<b>267</b>	<b>267</b>		<b>900</b>	<b>900</b>
11210	<b>Unit Months Leased</b>		<b>709</b>	<b>709</b>		<b>250</b>	<b>250</b>		<b>842</b>	<b>842</b>
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 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$486</b>	<b>\$115,024</b>	<b>\$114,680</b>	<b>\$344</b>	<b>\$294,596</b>	<b>\$294,110</b>	<b>\$486</b>	<b>\$203,750</b>	<b>\$203,324</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		\$0			<b>\$0</b>			<b>\$0</b>	
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	<b>Fraud recovery</b>		\$0			\$0			\$0	
71500	Other revenue		\$0			\$322	\$322		\$25	\$25
72000	<b>Investment income - restricted</b>		\$335	\$335		\$3,766	\$3,766		\$516	\$516
70000	<b>Total Revenue</b>	<b>\$486</b>	<b>\$115,360</b>	<b>\$115,015</b>	<b>\$344</b>	<b>\$298,685</b>	<b>\$298,198</b>	<b>\$486</b>	<b>\$204,291</b>	<b>\$203,865</b>
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$67	\$67		\$231	\$231		\$231	\$231
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$486	\$752	\$408	\$344	\$2,021	\$1,535	\$486	\$748	\$322
91700	Legal Expense		\$0			\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$5,445	\$5,445		\$18,830	\$18,830		\$18,830	\$18,830
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$486</b>	<b>\$6,264</b>	<b>\$5,920</b>	<b>\$344</b>	<b>\$21,082</b>	<b>\$20,596</b>	<b>\$486</b>	<b>\$19,809</b>	<b>\$19,383</b>
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	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$330</b>	<b>\$330</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$540</b>	<b>\$540</b>
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$43,739	\$43,739		\$120,679	\$120,679		\$50,662	\$50,662
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$43,739</b>	<b>\$43,739</b>	<b>\$0</b>	<b>\$120,679</b>	<b>\$120,679</b>	<b>\$0</b>	<b>\$50,662</b>	<b>\$50,662</b>
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 2022 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			\$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	<b>Ordinary Maintenance and Operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	<b>Total Maintenance</b>	\$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	<b>Total Protective Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$0			\$0			\$0	
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	<b>Total Insurance Premiums</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$120,852	\$120,852		\$399,140	\$399,140		\$173,084	\$173,084
96210	Compensated absences		-\$186	-\$186		-\$644	-\$644		-\$644	-\$644
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	<b>Total Other General Expenses</b>	\$0	\$120,666	\$120,666	\$0	\$398,496	\$398,496	\$0	\$172,440	\$172,440
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	<b>Total Interest Expense and Amortization Cost</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	<b>Total Operating Expenses</b>	\$486	\$170,999	\$170,655	\$344	\$540,257	\$539,771	\$486	\$243,452	\$243,026
soft										
97000	<b>Excess Revenue Over Operating Expenses</b>	\$0	-\$55,639	-\$55,639	\$0	-\$241,573	-\$241,573	\$0	-\$39,161	-\$39,161
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 2022 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	<b>Total Expenses</b>	<b>\$486</b>	<b>\$170,999</b>	<b>\$170,655</b>	<b>\$344</b>	<b>\$540,257</b>	<b>\$539,771</b>	<b>\$486</b>	<b>\$243,452</b>	<b>\$243,026</b>
10010	Operating transfer in - subsidy		\$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		\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$55,639</b>	<b>-\$55,639</b>	<b>\$0</b>	<b>-\$241,573</b>	<b>-\$241,573</b>	<b>\$0</b>	<b>-\$39,161</b>	<b>-\$39,161</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$1,269,743	\$1,269,743		\$5,439,439	\$5,439,439		\$1,894,468	\$1,894,468
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>264</b>	<b>264</b>		<b>955</b>	<b>955</b>		<b>399</b>	<b>399</b>
11210	<b>Unit Months Leased</b>		<b>256</b>	<b>256</b>		<b>904</b>	<b>904</b>		<b>354</b>	<b>354</b>
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	
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 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$426</b>	<b>\$240,092</b>	<b>\$236,687</b>	<b>\$3,405</b>	<b>\$301,656</b>	<b>\$301,170</b>	<b>\$486</b>	<b>\$285,804</b>	<b>\$282,399</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		\$0	<b>\$0</b>		\$0			\$0	<b>\$0</b>
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	<b>Fraud recovery</b>		\$0			\$0			\$0	
71500	Other revenue		\$25	\$25		\$17,245	\$17,245		\$25	\$25
72000	<b>Investment income - restricted</b>		\$729	\$729		\$793	\$793		\$501	\$501
70000	<b>Total Revenue</b>	<b>\$426</b>	<b>\$240,845</b>	<b>\$237,441</b>	<b>\$3,405</b>	<b>\$319,694</b>	<b>\$319,208</b>	<b>\$486</b>	<b>\$286,330</b>	<b>\$282,925</b>
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$300	\$300		\$392	\$392		\$356	\$356
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$426	\$4,181	\$776	\$3,405	\$1,054	\$568	\$486	\$4,163	\$759
91700	Legal Expense		\$2,000	\$2,000		\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$24,502	\$24,502		\$31,989	\$31,989		\$29,040	\$29,040
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$426</b>	<b>\$30,983</b>	<b>\$27,578</b>	<b>\$3,405</b>	<b>\$33,435</b>	<b>\$32,949</b>	<b>\$486</b>	<b>\$33,559</b>	<b>\$30,154</b>
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	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$66,859	\$66,859		\$76,961	\$76,961		\$67,590	\$67,590
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$66,859</b>	<b>\$66,859</b>	<b>\$0</b>	<b>\$76,961</b>	<b>\$76,961</b>	<b>\$0</b>	<b>\$67,590</b>	<b>\$67,590</b>
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 2022 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		\$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	
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$268,778	\$268,778		\$511,420	\$511,420		\$366,951	\$366,951
96210	Compensated absences		-\$837	-\$837		-\$1,093	-\$1,093		-\$993	-\$993
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	\$267,941	\$267,941	\$0	\$510,327	\$510,327	\$0	\$365,958	\$365,958
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	\$426	\$365,783	\$362,378	\$3,405	\$621,473	\$620,986	\$486	\$467,107	\$463,702
soft										
97000	Excess Revenue Over Operating Expenses	\$0	-\$124,938	-\$124,938	\$0	-\$301,779	-\$301,779	\$0	-\$180,777	-\$180,777
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 2022 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	<b>Total Expenses</b>	<b>\$426</b>	<b>\$365,783</b>	<b>\$362,378</b>	<b>\$3,405</b>	<b>\$621,473</b>	<b>\$620,986</b>	<b>\$486</b>	<b>\$467,107</b>	<b>\$463,702</b>
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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$124,938</b>	<b>-\$124,938</b>	<b>\$0</b>	<b>-\$301,779</b>	<b>-\$301,779</b>	<b>\$0</b>	<b>-\$180,777</b>	<b>-\$180,777</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,395,175	\$3,395,175		\$5,035,950	\$5,035,950		\$4,266,825	\$4,266,825
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>515</b>	<b>515</b>		<b>600</b>	<b>600</b>		<b>528</b>	<b>528</b>
11210	<b>Unit Months Leased</b>		<b>387</b>	<b>387</b>		<b>570</b>	<b>570</b>		<b>371</b>	<b>371</b>
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 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$3,405</b>	<b>\$597,584</b>	<b>\$404,376</b>	<b>\$193,208</b>	<b>\$193,601</b>	<b>\$193,115</b>	<b>\$486</b>	<b>\$383,092</b>	<b>\$379,687</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
										\$0
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
71100	<b>Investment income - unrestricted</b>		\$143,577	<b>\$143,577</b>		\$0			<b>\$0</b>	
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	<b>Fraud recovery</b>		\$0			\$0			\$0	
71500	Other revenue		\$163	\$163		\$25	\$25		\$25	\$25
72000	<b>Investment income - restricted</b>		\$1,027	\$1,027		\$633	\$633		\$15	\$15
70000	<b>Total Revenue</b>	<b>\$3,405</b>	<b>\$742,350</b>	<b>\$549,142</b>	<b>\$193,208</b>	<b>\$194,260</b>	<b>\$193,773</b>	<b>\$486</b>	<b>\$383,132</b>	<b>\$379,727</b>
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$361	\$361		\$217	\$217		\$453	\$453
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$3,405	\$608	\$0	\$608	\$2,421	\$1,935	\$486	\$4,939	\$1,535
91700	Legal Expense		\$0	\$0		\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$29,493	\$29,493		\$17,696	\$17,696		\$36,980	\$36,980
91900	Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$3,405</b>	<b>\$30,463</b>	<b>\$29,855</b>	<b>\$608</b>	<b>\$20,334</b>	<b>\$19,848</b>	<b>\$486</b>	<b>\$42,373</b>	<b>\$38,968</b>
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	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$216,000	\$216,000		\$105,422	\$105,422		\$134,935	\$134,935
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$216,000</b>	<b>\$216,000</b>	<b>\$0</b>	<b>\$105,422</b>	<b>\$105,422</b>	<b>\$0</b>	<b>\$134,935</b>	<b>\$134,935</b>
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 2022 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		\$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			\$0	
96100	Total Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$299,272	\$106,672	\$192,600	\$340,553	\$340,553		\$469,162	\$469,162
96210	Compensated absences		-\$1,008	-\$1,008		-\$605	-\$605		-\$1,264	-\$1,264
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	\$298,264	\$105,664	\$192,600	\$339,948	\$339,948	\$0	\$467,898	\$467,898
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	\$3,405	\$546,527	\$353,319	\$193,208	\$465,703	\$465,217	\$486	\$645,206	\$641,801
soft										
97000	Excess Revenue Over Operating Expenses	\$0	\$195,823	\$195,823	\$0	-\$271,444	-\$271,444	\$0	-\$262,074	-\$262,074
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 2022 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	<b>Total Expenses</b>	<b>\$3,405</b>	<b>\$546,527</b>	<b>\$353,319</b>	<b>\$193,208</b>	<b>\$465,703</b>	<b>\$465,217</b>	<b>\$486</b>	<b>\$645,206</b>	<b>\$641,801</b>
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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>\$195,823</b>	<b>\$195,823</b>	<b>\$0</b>	<b>-\$271,444</b>	<b>-\$271,444</b>	<b>\$0</b>	<b>-\$262,074</b>	<b>-\$262,074</b>
	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,715,009	\$3,715,009		\$6,924,833	\$6,924,833		\$8,053,543	\$8,053,543
11040-010	Prior period adj - PMC equity		\$0	\$0		\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>1,440</b>	<b>1,440</b>		<b>900</b>	<b>900</b>		<b>840</b>	<b>840</b>
11210	<b>Unit Months Leased</b>		<b>1,394</b>	<b>1,394</b>		<b>861</b>	<b>861</b>		<b>739</b>	<b>739</b>
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 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$3,405</b>	<b>\$244,224</b>	<b>\$243,738</b>	<b>\$486</b>	<b>\$234,841</b>	<b>\$234,355</b>	<b>\$486</b>	<b>\$141,764</b>	<b>\$141,278</b>	<b>\$486</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>		
70800	Other government grants		<b>\$0</b>			<b>\$0</b>			\$0		
71100	<b>Investment income - unrestricted</b>		<b>\$0</b>			\$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	<b>Fraud recovery</b>		\$0			\$0			\$0		
71500	Other revenue		\$25	\$25		\$24,335	\$24,335		\$222,588	\$222,588	
72000	<b>Investment income - restricted</b>		\$636	\$636		\$983	\$983		\$985	\$985	
70000	<b>Total Revenue</b>	<b>\$3,405</b>	<b>\$244,885</b>	<b>\$244,399</b>	<b>\$486</b>	<b>\$260,160</b>	<b>\$259,673</b>	<b>\$486</b>	<b>\$365,338</b>	<b>\$364,852</b>	<b>\$486</b>
91100	Administrative salaries		\$0			\$0			\$0		
91200	Auditing fees		\$397	\$397		\$267	\$267		\$211	\$211	
91400	Advertising and Marketing		\$0			\$0			\$0		
91500	Employee benefit contributions - administrative		\$0			\$0			\$0		
91600	Office Expenses	\$3,405	\$1,183	\$697	\$486	\$1,354	\$868	\$486	\$1,257	\$770	\$486
91700	Legal Expense		\$0			\$0			\$0	\$0	
91800	Travel		\$0			\$0			\$0		
91810	Allocated Overhead		\$32,443	\$32,443		\$21,780	\$21,780		\$17,242	\$17,242	
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$3,405</b>	<b>\$34,023</b>	<b>\$33,537</b>	<b>\$486</b>	<b>\$23,401</b>	<b>\$22,914</b>	<b>\$486</b>	<b>\$18,710</b>	<b>\$18,224</b>	<b>\$486</b>
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	\$0		\$0		
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0			\$0			\$0		
93200	Electricity		\$0			\$0			\$0		
93300	Gas		\$0			\$0			\$0		
93600	Sewer		\$0			\$0			\$0		
93800	Other utilities expense		\$63,295	\$63,295		\$49,786	\$49,786		\$33,671	\$33,671	
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$63,295</b>	<b>\$63,295</b>	<b>\$0</b>	<b>\$49,786</b>	<b>\$49,786</b>	<b>\$0</b>	<b>\$33,671</b>	<b>\$33,671</b>	<b>\$0</b>
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 2022 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		\$0			\$0	\$0		\$0		
96130	Workmen's Compensation		\$0			\$0			\$0		
96140	All other Insurance		\$0			\$0	\$0		\$0	\$0	
96100	Total Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$542,846	\$542,846		\$423,221	\$423,221		\$192,840	\$192,840	
96210	Compensated absences		-\$1,109	-\$1,109		-\$744	-\$744		-\$589	-\$589	
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	\$541,737	\$541,737	\$0	\$422,477	\$422,477	\$0	\$192,251	\$192,251	\$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 soft	Total Operating Expenses	\$3,405	\$639,056	\$638,569	\$486	\$495,664	\$495,177	\$486	\$244,632	\$244,146	\$486
97000	Excess Revenue Over Operating Expenses	\$0	-\$394,171	-\$394,171	\$0	-\$235,504	-\$235,504	\$0	\$120,706	\$120,706	\$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 2022 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	<b>Total Expenses</b>	<b>\$3,405</b>	<b>\$639,056</b>	<b>\$638,569</b>	<b>\$486</b>	<b>\$495,664</b>	<b>\$495,177</b>	<b>\$486</b>	<b>\$244,632</b>	<b>\$244,146</b>	<b>\$486</b>
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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$394,171</b>	<b>-\$394,171</b>	<b>\$0</b>	<b>-\$235,504</b>	<b>-\$235,504</b>	<b>\$0</b>	<b>\$120,706</b>	<b>\$120,706</b>	<b>\$0</b>
	Required Annual Debt Principal Payments										
11030	Beginning equity		\$6,765,858	\$6,765,858		\$5,881,323	\$5,881,323		\$3,929,643	\$3,929,643	
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0		
11040-020	Prior period adj -corection/adj Leases		\$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	<b>Prior period adjustments, equity transfers,</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>708</b>	<b>708</b>		<b>552</b>	<b>552</b>		<b>420</b>	<b>420</b>	
11210	<b>Unit Months Leased</b>		<b>640</b>	<b>640</b>		<b>481</b>	<b>481</b>		<b>395</b>	<b>395</b>	
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 2022 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	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$180,339</b>	<b>\$0</b>	<b>\$180,339</b>	<b>\$1,082,439</b>	<b>\$0</b>	<b>\$1,082,439</b>	<b>\$93,606</b>		<b>\$93,606</b>
70610	<b>Capital grants</b>	<b>\$759,811</b>	<b>\$0</b>	<b>\$759,811</b>	<b>\$0</b>		<b>\$0</b>	<b>\$312,037</b>		<b>\$312,037</b>
70700	<b>Total Fee Revenue</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>		
70800	Other government grants	\$0			\$0			\$0		
71100	<b>Investment income - unrestricted</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>		
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	<b>Fraud recovery</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>		
71500	Other revenue	\$0	\$0		\$551	\$551		\$34	\$34	
72000	<b>Investment income - restricted</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>			<b>\$0</b>		
70000	<b>Total Revenue</b>	<b>\$940,150</b>	<b>\$0</b>	<b>\$940,150</b>	<b>\$1,082,989</b>	<b>\$551</b>	<b>\$1,082,439</b>	<b>\$405,677</b>	<b>\$34</b>	<b>\$405,643</b>
91100	Administrative salaries	\$0			\$622,944		\$622,944	\$0		
91200	Auditing fees	\$0	\$0		\$14,918		\$14,918	\$0		
91400	Advertising and Marketing	\$0	\$0	\$0	\$10,190		\$10,190	\$0		
91500	Employee benefit contributions - administrative	\$0			\$214,177		\$214,177	\$0		
91600	Office Expenses	\$0	\$0		\$12,434		\$12,434	\$0		
91700	Legal Expense	\$0	\$0	\$0	\$1,929		\$1,929	\$0		
91800	Travel	\$0			\$0		\$0	\$0		
91810	Allocated Overhead	\$0	\$0		\$176,587		\$176,587	\$0		
91900	Other	\$0	\$0	\$0	\$0		\$0	\$1,321	\$1,321	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,053,179</b>	<b>\$0</b>	<b>\$1,053,179</b>	<b>\$1,321</b>	<b>\$1,321</b>	<b>\$0</b>
92100	Tenant services - salaries	\$0			\$0			\$0		
92200	Relocation Costs	\$0			\$1,698		\$1,698	\$0		
92300	Employee benefit contributions - tenant services	\$0			\$0			\$0		
92400	Tenant services - other	\$0	\$0		\$0			\$0		
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,698</b>	<b>\$0</b>	<b>\$1,698</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>Total Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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 2022 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	\$180,339		\$180,339	\$19,150		\$19,150	\$0		
94300	<b>Ordinary Maintenance and Operations</b>	<b>\$180,339</b>	<b>\$0</b>	<b>\$180,339</b>	<b>\$19,150</b>	<b>\$0</b>	<b>\$19,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94500	Employee benefit contribution - ordinary	\$0			\$0			\$0		
94000	<b>Total Maintenance</b>	<b>\$180,339</b>	<b>\$0</b>	<b>\$180,339</b>	<b>\$19,150</b>	<b>\$0</b>	<b>\$19,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>Total Protective Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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		\$8,412		\$8,412	\$0		
96100	<b>Total Insurance Premiums</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,412</b>	<b>\$0</b>	<b>\$8,412</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96200	Other general expenses/Amortization	\$0	\$0		\$6,355	\$6,355	\$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			\$9,583	\$9,583	\$0	\$0		
96000	<b>Total Other General Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,938</b>	<b>\$15,938</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96710	Interest of Mortgage (or Bonds) Payable	\$0			\$0			\$93,606		\$93,606
96720	Interest on Notes Payable (Short and Long Term)	\$0			\$0			\$0		
96730	Amortization of Bond Issue Costs	\$0			\$0			\$0		
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,606</b>	<b>\$0</b>	<b>\$93,606</b>
96900	<b>Total Operating Expenses</b>	<b>\$180,339</b>	<b>\$0</b>	<b>\$180,339</b>	<b>\$1,098,377</b>	<b>\$15,938</b>	<b>\$1,082,439</b>	<b>\$94,927</b>	<b>\$1,321</b>	<b>\$93,606</b>
soft										
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$759,811</b>	<b>\$0</b>	<b>\$759,811</b>	<b>-\$15,387</b>	<b>-\$15,387</b>	<b>\$0</b>	<b>\$310,750</b>	<b>-\$1,287</b>	<b>\$312,037</b>
97100	Extraordinary maintenance	\$0			\$0			\$0		
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0		
97400	Depreciation expense	\$0			\$210,136	\$210,136		\$0		

Line Item No.	St. Louis Housing Authority September 2022 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	<b>Total Expenses</b>	<b>\$180,339</b>	<b>\$0</b>	<b>\$180,339</b>	<b>\$1,308,513</b>	<b>\$226,074</b>	<b>\$1,082,439</b>	<b>\$94,927</b>	<b>\$1,321</b>	<b>\$93,606</b>
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	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$759,811</b>	<b>\$0</b>	<b>\$759,811</b>	<b>-\$225,524</b>	<b>-\$225,523</b>	<b>\$0</b>	<b>\$310,750</b>	<b>-\$1,287</b>	<b>\$312,037</b>
	Required Annual Debt Principal Payments				\$8,010	\$8,010		\$312,037		\$312,037
11030	Beginning equity	\$0	\$0		\$14,918,955	\$14,918,955		\$3,045,411	\$3,045,411	\$0
11040-010	Prior period adj - PMC equity	\$0			\$0	\$0		\$0		
11040-020	Prior period adj -corection/adj Leases	\$0			-\$40	-\$40		\$0		
11040-070	Equity Transfers -CFP trf in (4910 )	\$759,811	\$759,811		\$0			\$312,037	\$312,037	
11040-080	Equity Transfers -CFP trf out (4911 )	-\$759,811		-\$759,811	\$0			-\$312,037		-\$312,037
11040-090	Equity Trf -from "Other AMP"	\$3,290,189	\$3,290,189		\$0			\$0		
11040-100	Equity Trf -from "Other AMP"	\$0			-\$3,290,189	-\$3,290,189		\$0		
11040-110	Equity Trf	\$0			\$0			\$0		
11040	Prior period adjustments, equity transfers,	<b>\$3,290,189</b>	<b>\$4,050,000</b>	<b>-\$759,811</b>	<b>-\$3,290,229</b>	<b>-\$3,290,229</b>	<b>\$0</b>	<b>\$0</b>	<b>\$312,037</b>	<b>-\$312,037</b>
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	\$0		\$405,643		\$405,643
13901	Replacement Housing Factor Funds	\$759,811		\$759,811	\$0			\$0		

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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	\$ 12,494,176	\$ 7,726,029	\$ 641,401	\$ -	\$ 2,295	\$ -	\$ 195	\$ 93,080	\$ 32,200
112	Cash-restricted-modernization and development	\$ -								
113	Cash-other restricted	\$ 2,351,702	\$ 166,025	\$ 973,381					\$ 202,672	\$ 14,232
114	Cash-tenant security deposits	\$ 33,801								
115	Cash - Restricted for payment of current liability	\$ 274,335			\$ -		\$ -		\$ 274,335	\$ -
100	Total Cash	\$ 15,154,014	\$ 7,892,054	\$ 1,614,782	\$ -	\$ 2,295	\$ -	\$ 195	\$ 570,087	\$ 46,432
122	Accounts receivable - HUD other projects	\$ 1,516,735	\$ -	\$ -	\$ 4,635	\$ -	\$ -	\$ -	\$ -	\$ -
124	Account receivable - other government	\$ -								
125	Account receivable - miscellaneous	\$ 1,004,919	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,619
126	Accounts receivable - tenants	\$ 7,044								
126.1	Allowance for doubtful accounts - tenants	\$ (1,602)								-
126.2	Allowance for doubtful accounts - other	\$ -				-				
129	Accrued interest receivable	\$ 4,258	\$ 816	\$ 3,442					-	-
120	Total receivables, net of allowance for doubtful accounts	\$ 2,531,354	\$ 63,816	\$ 3,442	\$ 4,635	\$ -	\$ -	\$ -	\$ -	\$ 1,619
131	Investments - unrestricted	\$ 2,103,952	\$ 1,858,952	\$ 245,000						
132	Investments - restricted	\$ 1,352,523	\$ 614,498	\$ 738,025						
135	Investments - Restricted for payment of current liability	\$ -								
142	Prepaid expenses and other assets	\$ 23,920								
150	Total Current Assets	\$ 21,165,762	\$ 10,429,320	\$ 2,601,249	\$ 4,635	\$ 2,295	\$ -	\$ 195	\$ 570,087	\$ 48,051
161	Land	\$ 445,000	\$ 320,000							
162	Buildings	\$ 13,757,085								
163	Furniture, equipment and machinery - dwellings	\$ -								
164	Furniture, equipment and machinery - administration	\$ 627,676								
165	Leasehold improvements	\$ 478,877	\$ 37,951							
166	Accumulated depreciation	\$ (5,200,327)								
160	Total capital assets, net of accumulated depreciation	\$ 10,108,311	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	Notes, Loans, & mortgages receivable – Non-current	\$ 260,199	\$ -	\$ 260,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -								
174-050	Other assets - Other	\$ 65,963								
174	Other assets	\$ 153,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -								
180	Total Non-current Assets	\$ 10,521,842	\$ 357,951	\$ 260,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Total Assets	\$ 31,687,606	\$ 10,787,271	\$ 2,861,448	\$ 4,635	\$ 2,295	\$ -	\$ 195	\$ 570,087	\$ 48,051
311	Bank overdraft	\$ -								
312	Accounts payable <= 90 days	\$ 373,317	\$ 2,190	\$ -	\$ 10	\$ -	\$ -			
313	Accounts payable > 90 days past due	\$ -								

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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)
321	Accrued wage/payroll taxes payable	\$ 63,786		\$ -	\$ 4,625		\$ -			\$ 272
322	Accrued compensated absences - current portion	\$ 2,180								
331	Accounts payable - HUD PHA Programs	\$ -							\$ -	\$ -
332	Accounts payable - PHA Projects	\$ -								
333	Accounts payable - other government	\$ -								
341	Tenant security deposits	\$ 22,309								
342	Deferred revenue	\$ 280,366	\$ 2,933						\$ 274,335	
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	\$ 22,149	\$ -				\$ -	\$ 195	\$ -	\$ -
346	Accrued liabilities - other	\$ 7,428								
347	Inter program - due to	\$ -	\$ -		\$ -	\$ -	\$ -			
348	Loan liability - current	\$ -								
310	Total Current Liabilities	\$ 771,535	\$ 5,123	\$ -	\$ 4,635	\$ -	\$ -	\$ 195	\$ 274,335	\$ 272
351	Capital Projects/ Mortgage Revenue Bonds	\$ 8,085,965								
352	Long-term debt, net of current - operating borrowings	\$ -								
353	Non-current liabilities - other FSS liability/Leases	\$ 267,997	\$ -							
354	Accrued compensated absences- Non-current	\$ 85,713								
355	Loan liability – Non-current	\$ -								
357	Accrued Pension and OPEB Liability	\$ -								
350	Total Non-Current Liabilities	\$ 8,439,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	Total Liabilities	\$ 9,211,209	\$ 5,123	\$ -	\$ 4,635	\$ -	\$ -	\$ 195	\$ 274,335	\$ 272
508.4	Net Investment in Capital Assets	\$ 2,022,346	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511.4	Restricted Net Position	\$ 3,752,110	\$ 780,523	\$ 1,971,605	\$ -	\$ -	\$ -	\$ -	\$ 202,672	\$ 14,232
512.4	Unrestricted Net Position	\$ 16,701,939	\$ 9,643,674	\$ 889,843	\$ -	\$ 2,295	\$ -	\$ -	\$ 93,080	\$ 33,547
513	Total Equity/Net Assets	\$ 22,476,395	\$10,782,148	\$ 2,861,448	\$ -	\$ 2,295	\$ -	\$ -	\$ 295,752	\$ 47,779
600	Total Liabilities and Equity/Net assets	\$31,687,604	\$10,787,271	\$ 2,861,448	\$ 4,635	\$ 2,295	\$ -	\$ 195	\$ 570,087	\$ 48,051
	Income Statement									
70300	Net tenant rental revenue	\$ 348,391	\$ -	\$ -					\$ -	\$ -
70400	Tenant revenue - other	\$ 10,443								
70500	Total Tenant Revenue	\$ 358,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600-010	Housing assistance payments	\$ 45,710,240							\$ 214,979	\$ 181,558
70600-020	Ongoing administrative fees earned	\$ 4,626,461							\$ 11,223	\$ 19,386
70600-050	Total preliminary fees earned	\$ -							\$ -	

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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)
70600-060	All other fees	\$ 12,450							\$ 12,450	
70600	HUD PHA operating grants	\$ 50,599,336	\$ -	\$ -	\$ 250,185	\$ -	\$ -	\$ -	\$ 238,652	\$ 200,944
70610	Capital grants	\$ -		\$ -						
71100	Investment income - unrestricted	\$ 8,827	\$ 6,553	\$ 1,417						
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	\$ 629,449	\$ 107,684	\$ 869		\$ -				
71600	Gain or loss on sale of capital assets	\$ -								
72000-010	Housing Assistance Payment	\$ -							\$ -	\$ -
72000-020	Administrative Fee	\$ -								
72000	Investment income - restricted	\$ 4,435	\$ 566	\$ 3,703					\$ -	\$ -
70000	Total Revenue	\$ 51,600,880	\$ 114,803	\$ 5,989	\$ 250,185	\$ -	\$ -	\$ -	\$ 238,652	\$ 200,944
91100	Administrative salaries	\$ 2,394,626			\$ 177,414	\$ -	\$ -		\$ 20,452	\$ 8,413
91200	Auditing fees	\$ 80,866	\$ -	\$ -						
91400	Advertising and Marketing	\$ 8,115	\$ 528	\$ -	\$ 458		\$ -			
91500	Employee benefit contributions - administrative	\$ 820,182	\$ -		\$ 56,257	\$ -	\$ -		\$ 7,257	\$ 3,470
91600	Office Expenses	\$ 1,292,386	\$ 38,726	\$ 1,220	\$ 9,877		\$ -			
91700	Legal Expense	\$ 5,944	\$ -	\$ -		\$ -		\$ -		
91800	Travel	\$ 1,339	\$ -		\$ 82		\$ -	\$ -		
91810	Allocated Overhead	\$ -								
91900	Other	\$ 29,538	\$ 4,481	\$ -	\$ 85	\$ -	\$ -			
91000	Total Operating-Administrative	\$ 4,632,995	\$ 43,735	\$ 1,220	\$ 244,173	\$ -	\$ -	\$ -	\$ 27,709	\$ 11,883
92100	Tenant services - salaries	\$ -					\$ -			
92200	Relocation Costs	\$ -		\$ -						
92300	Employee benefit contributions - tenant services	\$ -					\$ -			
92400	Tenant services - other	\$ 55,102	\$ 23,371	\$ -	\$ 6,012		\$ -		\$ 8,367	
92500	Total Tenant Services	\$ 55,102	\$ 23,371	\$ -	\$ 6,012	\$ -	\$ -	\$ -	\$ 8,367	\$ -
93100	Water	\$ 19,014	\$ 326	\$ -						
93200	Electricity	\$ 179,825	\$ -	\$ -						
93300	Gas	\$ 10,779	\$ -							
93600	Sewer	\$ 58,441		\$ -						

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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)
93000	Total Utilities	\$ 268,058	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94100	Ordinary maintenance and operations - labor	\$ 119,889								
94200	Ordinary maintenance - materials	\$ 28,278	\$ 1,868	\$ -						
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 9,824		\$ -						
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ 2,415	\$ -	\$ -						
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 8,340								
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 17,793	\$ -							
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 8,821	\$ -	\$ -						
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ 17,015	\$ -							
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ 5,410								
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ 274	\$ -							
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 8,857	\$ -							
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 44,828		\$ -						
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	\$ -	\$ -							
94300-120	Ordinary Maint and Oper Contracts - Misc Contracts	\$ 212,932	\$ 28,172	\$ 3,228						
94300	Ordinary Maintenance and Operations Contracts	\$ 336,508	\$ 28,172	\$ 3,228					\$ -	\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ 89,937								
94000	Total Maintenance	\$ 574,612	\$ 30,040	\$ 3,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95100	Protective services - labor	\$ -								
95200	Protective services - other contract costs	\$ 99,333								
95300	Protective services - other	\$ 1,468	\$ 50	\$ -						
95500	Employee benefit contributions - protective services	\$ -								
95000	Total Protective Services	\$ 100,801	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 58,251	\$ -	\$ -						
96120	Liability Insurance	\$ 10,848	\$ 250	\$ -						
96130	Workmen's Compensation	\$ 58,432	\$ -							
96140	All other Insurance	\$ 4,850								
96100	Total Insurance Premiums	\$ 132,382	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96200	Other general expenses/amortization	\$ 182,427	\$ 149,345	\$ 24,340			\$ -			
96210	Compensated absences	\$ (17,334)								
96300	Payments in lieu of taxes	\$ -								
96400	Bad debt - tenant rents	\$ 2,778								

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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)
96500	Bad debt - mortgages	\$ -								
96600	Bad debt - other	\$ -	\$ -							
96800	Severance expense	\$ 9,583					\$ -			
96000	<b>Total Other General Expenses</b>	\$ 177,454	\$ 149,345	\$ 24,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[illegible]

96900	Total Operating Expenses	\$ 6,079,931	\$ 247,117	\$ 28,788	\$ 250,185	\$ -	\$ -	\$ -	\$ 36,077	\$ 11,883
-------	--------------------------	--------------	------------	-----------	------------	------	------	------	-----------	-----------

97000	Excess Revenue Over Operating Expenses	\$ 45,520,948	\$ (132,314)	\$ (22,799)	\$ -	\$ -	\$ -	\$ -	\$ 202,575	\$ 189,061
-------	--	---------------	--------------	-------------	------	------	------	------	------------	------------

97100	Extraordinary maintenance	\$ -	\$ -							
97200	Casualty losses- Non-capitalized	\$ -								
97300-010	Mainstream 1 & 5 year	\$ 189,736							\$ -	\$ 189,736
97300-020	Home-Ownership	\$ 189,062								
97300-040	Tenant Protection	\$ 937,030								
97300-041	Portability -Out	\$ 441,013								
97300-045	FSS Escrow Deposits	\$ 89,854								
97300-049	All Other Special Vouchers (FUP, NED,etc)	\$ -								
97300-050	All Other	\$ 45,713,377							\$ 316,238	
97300	<b>Housing assistance payments</b>	\$ 47,560,072							\$ 316,238	\$ 189,736
97350	<b>HAP Portability-in</b>	\$ -							\$ -	\$ -
97400	Depreciation expense	\$ 386,410								
97500	Fraud losses	\$ -								
97800	Dwelling units rent expense	\$ -								
90000	<b>Total Expenses</b>	\$ 54,026,413	\$ 247,117	\$ 28,788	\$ 250,185	\$ -	\$ -	\$ -	\$ 352,315	\$ 201,619

[illegible]



			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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)
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (2,425,533)	\$ (132,314)	\$ (22,799)	\$ 0	\$ -	\$ -	\$ -	\$ (113,663)	\$ (675)
11020	Required Annual Debt Principal Payments	\$ -								
11030	Beginning equity	\$ 25,183,775	\$ 10,914,462	\$ 2,884,247	\$ -	\$ 2,295	\$ -	\$ -	\$ 691,165	\$ 48,454
11040-010	Prior period adj	\$ (281,845)	\$ -						\$ (281,750)	\$ -
11040	Prior period adjustments, equity transfers, and correction of errors	\$ (281,845)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (281,750)	\$ -
11170-001	Administrative Fee Equity- Beginning Balance	\$ 5,492,732								
11170-010	Administrative Fee Revenue	\$ 4,595,852								
11170-020	Hard to House Fee Revenue	\$ -								
11170-021	FSS Coordinator Grant	\$ -								
11170-030	Audit Costs	\$ -								
11170-040	Investment Income	\$ 845								
11170-045	Fraud Recovery Revenue	\$ -								
11170-050	Other Revenue	\$ 484,357								
11170-051	Comment for Other Revenue	\$ -								
11170-060	Total Admin Fee Revenues	\$ 5,081,054								
11170-080	Total Operating Expenses	\$ 4,504,584								
11170-090	Depreciation	\$ 20,961								
11170-095	Housing Assistance Portability In	\$ -								
11170-100	Other Expenses	\$ 95								
11170-101	Comment for Other Expense	\$ -								
11170-110	Total Expenses	\$ 4,525,640								
11170-002	Net Administrative Fee	\$ 555,414								
11170-003	Administrative Fee Equity- Ending Balance	\$ 6,048,146								
11170	Administrative Fee Equity	\$ 6,048,146								
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 2,249,345								
11180-010	Housing Assistance Payment Revenues	\$ 45,313,703								
11180-015	Fraud Recovery Revenue	\$ -								

			1	14.866	14.870	14.218	14.895	#9-Other Fed	14.EHV	14.879
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Total Programs	Business Activities (138/139/150/265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (330-332)	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)
11180-020	Other Revenue	\$ 17,345								
11180-021	Comment for Other Revenue	\$ -								
11180-025	Investment Income	\$ 126								
11180-030	Total HAP Revenues	\$ 45,331,174								
11180-080	Housing Assistance Payments	\$ 47,054,098								
11180-090	Other Expenses	\$ 471,766								
11180-091	Comments for Other Expenses	\$ -								
11180-100	Total Housing Assistance Payments Expenses	\$ 47,525,864								
11180-002	Net Housing Assistance Payments	\$ (2,194,690)								
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 54,655								
11180	Housing Assistance Payments Equity	\$ 54,655								
11190	Unit Months Available	\$ 87,921	0	0	0	0	0	0	1932	444
11210	Unit Months Leased	\$ 76,025	0	0	0	0	0	0	510	351

		14.871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
111	Cash-unrestricted	\$ 3,763,034	\$ 235,942
112	Cash-restricted-modernization and development		
113	Cash-other restricted	\$ 277,806	\$ 717,586
114	Cash-tenant security deposits		\$ 33,801
115	Cash - Restricted for payment of current liability	\$ -	
100	Total Cash	\$ 4,040,840	\$ 987,329
122	Accounts receivable - HUD other projects	\$ 1,512,100	\$ -
124	Account receivable - other government		
125	Account receivable - miscellaneous	\$ 940,300	\$ -
126	Accounts receivable - tenants		\$ 7,044
126.1	Allowance for doubtful accounts - tenants		-\$1,602
126.2	Allowance for doubtful accounts - other		
129	Accrued interest receivable	-	
120	Total receivables, net of allowance for doubtful accounts	\$ 2,452,400	\$ 5,442
131	Investments - unrestricted		
132	Investments - restricted	\$ -	
135	Investments - Restricted for payment of current liability		
142	Prepaid expenses and other assets	\$ 7,185	\$ 16,735
150	Total Current Assets	\$ 6,500,425	\$ 1,009,506
161	Land		\$ 125,000
162	Buildings		\$ 13,757,085
163	Furniture, equipment and machinery - dwellings		\$ -
164	Furniture, equipment and machinery - administration	\$ 230,998	\$ 396,678
165	Leasehold improvements		\$ 440,926
166	Accumulated depreciation	-\$182,829	-\$5,017,498
160	Total capital assets, net of accumulated depreciation	\$ 48,169	\$ 9,702,191
171	Notes, Loans, & mortgages receivable – Non-current	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -
173	Grants receivable – Non-current		
174-050	Other assets - Other	\$ 65,963	
174	Other assets	\$ 65,963	\$ 87,369
176	Investment in joint venture		
180	Total Non-current Assets	\$ 114,132	\$ 9,789,560
190	Total Assets	\$ 6,614,558	\$ 10,799,066
311	Bank overdraft		
312	Accounts payable <= 90 days	\$ 75,677	\$ 295,440
313	Accounts payable > 90 days past due		

		14.871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
321	Accrued wage/payroll taxes payable	\$ 58,889	
322	Accrued compensated absences - current portion	\$ 2,180	
331	Accounts payable - HUD PHA Programs	\$ -	
332	Accounts payable - PHA Projects		
333	Accounts payable - other government		
341	Tenant security deposits		\$ 22,309
342	Deferred revenue		\$ 3,098
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	\$ 21,954	\$ -
346	Accrued liabilities - other		\$ 7,428
347	Inter program - due to		
348	Loan liability - current		
310	Total Current Liabilities	\$ 158,700	\$ 328,274
351	Capital Projects/ Mortgage Revenue Bonds		\$ 8,085,965
352	Long-term debt, net of current - operating borrowings		
353	Non-current liabilities - other FSS liability/Leases	\$ 267,342	\$ 655
354	Accrued compensated absences- Non-current	\$ 85,713	
355	Loan liability – Non-current		
357	Accrued Pension and OPEB Liability		
350	Total Non-Current Liabilities	\$ 353,055	\$ 8,086,620
300	Total Liabilities	\$ 511,755	\$ 8,414,894
508.4	Net Investment in Capital Assets	\$ 48,169	\$ 1,616,227
511.4	Restricted Net Position	\$ 54,655	\$ 728,423
512.4	Unrestricted Net Position	\$ 5,999,978	\$ 39,522
513	Total Equity/Net Assets	\$ 6,102,802	\$2,384,172
600	Total Liabilities and Equity/Net assets	\$ 6,614,558	\$10,799,066
	Income Statement		
70300	Net tenant rental revenue	\$ -	\$ 348,391
70400	Tenant revenue - other		\$ 10,443
70500	Total Tenant Revenue	\$ -	\$ 358,834
70600-010	Housing assistance payments	\$ 45,313,703	
70600-020	Ongoing administrative fees earned	\$ 4,595,852	
70600-050	Total preliminary fees earned		

		14.871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
70600-060	All other fees	\$ -	
70600	HUD PHA operating grants	\$ 49,909,555	\$ -
70610	Capital grants		
71100	Investment income - unrestricted	\$ 845	\$ 12
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	\$ 29,937	\$ 490,959
71600	Gain or loss on sale of capital assets	\$ -	
72000-010	Housing Assistance Payment	\$ -	
72000-020	Administrative Fee		
72000	Investment income - restricted	\$ 126	\$ 39
70000	Total Revenue	\$ 49,940,463	\$ 849,844
91100	Administrative salaries	\$ 2,110,641	\$ 77,705
91200	Auditing fees	\$ 69,616	\$ 11,250
91400	Advertising and Marketing	\$ 7,129	\$ -
91500	Employee benefit contributions - administrative	\$ 747,429	\$ 5,769
91600	Office Expenses	\$ 1,164,516	\$ 78,047
91700	Legal Expense	\$ 5,058	\$ 886
91800	Travel	\$ 1,257	
91810	Allocated Overhead		
91900	Other	\$ 22,923	\$ 2,049
91000	Total Operating-Administrative	\$ 4,128,569	\$ 175,705
92100	Tenant services - salaries	\$ -	
92200	Relocation Costs		
92300	Employee benefit contributions - tenant services	\$ -	
92400	Tenant services - other	\$ 11,545	\$ 5,807
92500	Total Tenant Services	\$ 11,545	\$ 5,807
93100	Water	\$ 1,318	\$ 17,370
93200	Electricity	\$ 39,605	\$ 140,220
93300	Gas	\$ 305	\$ 10,474
93600	Sewer	\$ 2,955	\$ 55,486

		14.871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
93000	Total Utilities	\$ 44,183	\$ 223,549
94100	Ordinary maintenance and operations - labor		\$ 119,889
94200	Ordinary maintenance - materials	\$ 2,065	\$ 24,345
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 2,286	\$ 7,538
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ 2,415
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 4,106	\$ 4,234
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 511	\$ 17,282
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 4,320	\$ 4,501
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ -	\$ 17,015
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -	\$ 5,410
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ -	\$ 274
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ 426	\$ 8,431
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 39,841	\$ 4,987
94300-110	Ordinary Maint Contracts - Routine Maint Contracts		
94300-120	Ordinary Maint and Oper Contracts - Misc Contracts	\$ 162,942	\$ 18,590
94300	Ordinary Maintenance and Operations Contracts	\$ 214,432	\$ 90,676
94500	Employee benefit contribution - ordinary maintenance		\$ 89,937
94000	Total Maintenance	\$ 216,497	\$ 324,847
95100	Protective services - labor		
95200	Protective services - other contract costs	\$ 30,131	\$ 69,202
95300	Protective services - other	\$ 1,067	\$ 351
95500	Employee benefit contributions - protective services		
95000	Total Protective Services	\$ 31,198	\$ 69,553
96110	Property Insurance	\$ 14,582	\$ 43,669
96120	Liability Insurance	\$ 1,020	\$ 9,578
96130	Workmen's Compensation	\$ 54,322	\$ 4,110
96140	All other Insurance	\$ 2,032	\$ 2,818
96100	Total Insurance Premiums	\$ 71,956	\$ 60,176
96200	Other general expenses/amortization	\$ 8,388	\$ 355
96210	Compensated absences	\$ (17,334)	
96300	Payments in lieu of taxes		
96400	Bad debt - tenant rents		\$ 2,778

		14,871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
96500	Bad debt - mortgages		
96600	Bad debt - other		
96800	Severance expense	\$ 9,583	
96000	Total Other General Expenses	\$ 637	\$ 3,133

96710	Interest of Mortgage (or Bonds) Payable		
96720	Interest on Notes Payable (Short and Long Term)		\$ 138,528
96730	Amortization of Bond Issue Costs		
96700	Total Interest Expense and Amortization Cost	\$ -	\$ 138,528

96900	Total Operating Expenses	\$ 4,504,584	\$ 1,001,297
-------	--------------------------	--------------	--------------

97000	Excess Revenue Over Operating Expenses	\$ 45,435,879	\$ (151,454)
-------	--	---------------	--------------

97100	Extraordinary maintenance		\$ -
97200	Casualty losses- Non-capitalized		\$ -
97300-010	Mainstream 1 & 5 year		
97300-020	Home-Ownership	\$ 189,062	
97300-040	Tenant Protection	\$ 937,030	
97300-041	Portability -Out	\$ 441,013	
97300-045	FSS Escrow Deposits	\$ 89,854	
97300-049	All Other Special Vouchers (FUP, NED,etc)	\$ -	
97300-050	All Other	\$ 45,397,139	
97300	Housing assistance payments	\$ 47,054,098	
97350	HAP Portability-in	\$ -	
97400	Depreciation expense	\$ 20,961	\$ 365,449
97500	Fraud losses		\$ -
97800	Dwelling units rent expense		
90000	Total Expenses	\$ 51,579,643	\$ 1,366,746

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

		14.871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	

10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (1,639,180)	\$ (516,903)
-------	---	----------------	--------------

11020	Required Annual Debt Principal Payments		
-------	---	--	--

11030	Beginning equity	\$ 7,742,077	\$ 2,901,075
-------	------------------	--------------	--------------

11040-010	Prior period adj	\$ (95)	\$ -
-----------	------------------	---------	------

11040	Prior period adjustments, equity transfers, and correction of errors	\$ (95)	\$ -
-------	---	---------	------

11170-001	Administrative Fee Equity- Beginning Balance	\$ 5,492,732	
11170-010	Administrative Fee Revenue	\$ 4,595,852	
11170-020	Hard to House Fee Revenue		
11170-021	FSS Coordinator Grant	\$ -	
11170-030	Audit Costs	\$ -	
11170-040	Investment Income	\$ 845	
11170-045	Fraud Recovery Revenue	\$ -	
11170-050	Other Revenue	\$ 484,357	
11170-051	Comment for Other Revenue	HAP owner overpayment in AR & vehicle sold	
11170-060	Total Admin Fee Revenues	\$ 5,081,054	
11170-080	Total Operating Expenses	\$ 4,504,584	
11170-090	Depreciation	\$ 20,961	
11170-095	Housing Assistance Portability In	\$ -	
11170-100	Other Expenses	\$ 95	
11170-101	Comment for Other Expense	FY21- leases GASB 87	
11170-110	Total Expenses	\$ 4,525,640	
11170-002	Net Administrative Fee	\$ 555,414	
11170-003	Administrative Fee Equity- Ending Balance	\$ 6,048,146	
11170	Administrative Fee Equity	\$ 6,048,146	

11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 2,249,345	
11180-010	Housing Assistance Payment Revenues	\$ 45,313,703	
11180-015	Fraud Recovery Revenue	\$ -	



		14.871	6.2
Line Item No.	St. Louis Housing Authority September FY 2022 Audited FDS	Housing Choice Vouchers (850)	Component Units- Blended (Kingsbury 180) December 2020
		18	
11180-020	Other Revenue	\$ 17,345	
11180-021	Comment for Other Revenue	Fss forfeitures	
11180-025	Investment Income	\$ 126	
11180-030	Total HAP Revenues	\$ 45,331,174	
11180-080	Housing Assistance Payments	\$ 47,054,098	
11180-090	Other Expenses	\$ 471,766	
11180-091	Comments for Other Expenses	HAP owner prior year overpayments in AR	
11180-100	Total Housing Assistance Payments Expenses	\$ 47,525,864	
11180-002	Net Housing Assistance Payments	\$ (2,194,690)	
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 54,655	
11180	Housing Assistance Payments Equity	\$ 54,655	
11190	Unit Months Available	85545	0
11210	Unit Months Leased	75164	0

Line Item No.	Description - September FY 2022 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	\$ -	\$ -	\$ -	\$ -
114	Cash-tenant security deposits	\$ -		\$ -	
115	Cash - Restricted for payment of current liability	\$ -	\$ -		\$ -
100	<b>Total Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
121	Accounts receivable - PHA projects (PIV & POV)	\$ -			
122	<b>Accounts receivable - HUD other projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
124	Account receivable - other government	\$ -			
125	<b>Account receivable - miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
126	Accounts receivable - tenants	\$ -			
126.1	Allowance for doubtful accounts - tenants	\$ -			
129	Accrued interest receivable	\$ -	\$ -		
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
131	Investments - unrestricted	\$ -	\$ -	\$ -	
132	Investments - restricted	\$ -	\$ -	\$ -	
135	Investments - Restricted for payment of current liability	\$ -			
142	Prepaid expenses and other assets	\$ -			
150	<b>Total Current Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
171	<b>Notes, Loans, &amp; mortgages receivable – Non-current</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -			
174	<b>Other assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
176	<b>Investment in joint venture</b>	<b>\$ -</b>			
180	<b>Total Non-current Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
190	<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

--	--	--	--	--	--

Line Item No.	Description - September FY 2022 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	\$ -		\$ -	\$ -
313	Accounts payable > 90 days past due	\$ -			
321	Accrued wage/payroll taxes payable	\$ -		\$ -	\$ -
322	Accrued compensated absences - current portion	\$ -			
324	Accrued contingency liability	\$ -			
325	Accrued interest payable	\$ -			
331	Accounts payable - HUD PHA Programs	\$ -			
332	Accounts payable - PHA Projects	\$ -			
333	Accounts payable - other government	\$ -			
341	Tenant security deposits	\$ -			
342-010	Deferred revenue - Operating Subsidy	\$ -			
342-020	Deferred revenue - Capital fund	\$ -			
342-030	Deferred revenue - Other	\$ -			
342	Deferred revenue	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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	\$0	\$0	\$ -	\$ -

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2022 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding
	Income Statement				
70300	Net tenant rental revenue	\$ -	\$ -	\$ -	
70400	Tenant revenue - other	\$ -			
70500	Total Tenant Revenue	\$ -	\$ -	\$ -	\$ -

70600	HUD PHA operating grants	\$ 680,497	\$ 369,526	\$ 2,393	\$ 308,578
-------	--------------------------	------------	------------	----------	------------

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	\$ 680,497	\$ 369,526	\$ 2,393	\$ 308,578

91100	Administrative salaries	\$ 177,331	\$ 17,501	\$ 1,802	\$ 158,028
91200	Auditing fees	\$ -	\$ -	\$ -	
91400	Advertising and Marketing	\$ -	\$ -	\$ -	
91500	Employee benefit contributions - administrative	\$ 50,619	\$ 3,483	\$ 591	\$ 46,545
91600	Office Expenses	\$ 135,513	\$ 81,592		\$ 53,921
91700	Legal Expense	\$ -	\$ -	\$ -	
91800	Travel	\$ -	\$ -		\$ -
91810	Allocated Overhead	\$ -			
91900	Other	\$ -	\$ -	\$ -	\$ -
91000	Total Operating-Administrative	\$ 363,463	\$ 102,576	\$ 2,393	\$ 258,494

92000	Asset Management Fee	\$ -	\$ -		\$ -
92100	Tenant services - salaries	\$ 987	\$ 987		
92200	Relocation Costs	\$ 1,583	\$ 1,583	\$ -	

Line Item No.	Description - September FY 2022 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	\$ 196	\$ 196		
92400	Tenant services - other	\$ 9,746	\$ 7,127	\$ -	\$ 2,619
92500	<b>Total Tenant Services</b>	<b>\$ 12,513</b>	<b>\$ 9,893</b>	<b>\$ -</b>	<b>\$ 2,619</b>
93100	Water	\$ -	\$ -	\$ -	
93200	Electricity	\$ -	\$ -	\$ -	
93300	Gas	\$ -	\$ -		
93600	Sewer	\$ -		\$ -	
93700	Employee benefit contributions - utilities	\$ -			
93800	Other utilities expense	\$ -			
93000	<b>Total Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
94100	Ordinary maintenance and operations - labor	\$ -			
94200	Ordinary maintenance - materials	\$ 16,222	\$ 16,222	\$ -	
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	\$ 47,803	\$ 30,475	\$ -	\$ 17,328
94300	<b>Ordinary Maintenance and Operations Contracts</b>	<b>\$ 47,803</b>	<b>\$ 30,475</b>	<b>\$ -</b>	<b>\$ 17,328</b>
94500	Employee benefit contribution - ordinary maintenance	\$ -			
94000	<b>Total Maintenance</b>	<b>\$ 64,026</b>	<b>\$ 46,698</b>	<b>\$ -</b>	<b>\$ 17,328</b>
95100	Protective services - labor	\$ -			
95200	Protective services - other contract costs	\$ -			
95300	Protective services - other	\$ 250	\$ 75	\$ -	\$ 175
95500	Employee benefit contributions - protective services	\$ -			
95000	<b>Total Protective Services</b>	<b>\$ 250</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 175</b>

			14.PHC	14.MSC	14.HCV
Line Item No.	Description - September FY 2022 Audited FDS	Total CARES Act Funding	Public Housing CARES Act Funding	Mainstream CARES Act Funding	HCV CARES Act Funding

96110	Property Insurance	\$ -	\$ -	\$ -	
96120	Liability Insurance	\$ 202,903	\$ 202,903	\$ -	
96130	Workmen's Compensation	\$ -			
96140	All other Insurance	\$ 37,343	\$ 7,381		\$ 29,962
96100	<b>Total Insurance Premiums</b>	<b>\$ 240,246</b>	<b>\$ 210,284</b>	<b>\$ -</b>	<b>\$ 29,962</b>

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	<b>Total Other General Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

96900	<b>Total Operating Expenses</b>	<b>\$ 680,497</b>	<b>\$ 369,526</b>	<b>\$ 2,393</b>	<b>\$ 308,578</b>
		\$ -			
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

97100	Extraordinary maintenance	\$ -	\$ -		
97200	Casualty losses- Non-capitalized	\$ -			
97300	<b>Housing assistance payments</b>	<b>\$ -</b>			
97350	<b>HAP Portability-in</b>	<b>\$ -</b>			
97400	Depreciation expense	\$ -			
97500	Fraud losses	\$ -			
97800	Dwelling units rent expense	\$ -			
90000	<b>Total Expenses</b>	<b>\$ 680,497</b>	<b>\$ 369,526</b>	<b>\$ 2,393</b>	<b>\$ 308,578</b>

10010	Operating transfer in	\$ -			
10020	Operating transfer out	\$ -			
10091	Inter Project Excess Cash Transfer In	\$ -			

Line Item No.	Description - September FY 2022 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 2022 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
111	Cash-unrestricted	\$ 8,444,493	\$ 12,494,176	\$ -	\$ -	\$ 20,938,669
112	Cash-restricted-modernization and development	\$ -	\$ -	\$ -		\$ -
113	Cash-other restricted	\$ 4,874,841	\$ 2,351,702	\$ -	\$ -	\$ 7,226,543
114	Cash-tenant security deposits	\$ 316,845	\$ 33,801	\$ -		\$ 350,646
115	Cash - Restricted for payment of current liability	\$ 14,450	\$ 274,335	\$ -		\$ 288,785
100	Total Cash	\$ 13,650,627	\$ 15,154,014	\$ -	\$ -	\$ 28,804,641
121	Accounts receivable - PHA projects	\$ -	\$ -	\$ -		\$ -
122	Accounts receivable - HUD other projects	\$ 306,091	\$ 1,516,735	\$ -		\$ 1,822,826
124	Account receivable - other government	\$ -	\$ -	\$ -		\$ -
125	Account receivable - miscellaneous	\$ 60,207	\$ 1,004,919	\$ -		\$ 1,065,126
126	Accounts receivable - tenants	\$ 762,055	\$ 7,044	\$ -		\$ 769,099
126.1	Allowance for doubtful accounts - tenants	\$ (176,558)	\$ (1,602)	\$ -		\$ (178,160)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -	\$ -		\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	\$ -	\$ -		\$ -
128	Fraud recovery	\$ 1,145	\$ -	\$ -		\$ 1,145
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -	\$ -		\$ -
129	Accrued interest receivable	\$ 893	\$ 4,258	\$ -		\$ 5,151
120	Total receivables, net of allowance for doubtful accounts	\$ 953,835	\$ 2,531,354	\$ -	\$ -	\$ 3,485,189
131	Investments - unrestricted	\$ -	\$ 2,103,952	\$ -		\$ 2,103,952
132	Investments - restricted	\$ 1,220,431	\$ 1,352,523	\$ -		\$ 2,572,954
135	Investments - Restricted for pymt of curr liability	\$ -	\$ -	\$ -		\$ -
142	Prepaid expenses and other assets	\$ 1,323,843	\$ 23,920	\$ -		\$ 1,347,763
143	Inventories	\$ -	\$ -	\$ -		\$ -
143.1	Allowance for obsolete inventories	\$ -	\$ -	\$ -		\$ -
144	Inter program - due from	\$ -	\$ -	\$ -		\$ -
150	Total Current Assets	\$ 17,148,734	\$ 21,165,762	\$ -	\$ -	\$ 38,314,496
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	\$ 627,676	\$ -	\$ -	\$ 1,162,805
165	Leasehold improvements	\$ 11,995,031	\$ 478,877	\$ -	\$ -	\$ 12,473,908
166	Accumulated depreciation	\$ (185,446,613)	\$ (5,200,325)	\$ -	\$ -	\$ (190,646,939)
167	Construction in progress	\$ 7,953,696	\$ -	\$ -		\$ 7,953,696
168	Infrastructure	\$ -	\$ -	\$ -		\$ -
160	Total capital assets, net of accumulated depreciation	\$ 74,533,506	\$ 10,108,313	\$ -	\$ -	\$ 84,641,819



Line Item No.	Description - September FY 2022 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
171	Notes, Loans, & mortgages rec – Non-current	\$ 78,966,435	\$ 260,199	\$ -	\$ (8,194,072)	\$ 71,032,562
172	Notes, Loans, & mortgages rec – NC past due	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -	\$ -	\$ -		\$ -
174	Other assets	\$ 51,783	\$ 153,332	\$ -	\$ (87,369)	\$ 117,746
176	Investment in joint venture	\$ -	\$ -	\$ -		\$ -
180	Total Non-current Assets	\$ 153,551,721	\$ 10,521,842	\$ -	\$ (8,281,441)	\$ 155,792,122
190	Total Assets	\$ 170,700,457	\$ 31,687,608	\$ -	\$ (8,281,441)	\$ 194,106,624
311	Bank overdraft	\$ -	\$ -	\$ -		\$ -
312	Accounts payable <= 90 days	\$ 422,600	\$ 373,317	\$ -		\$ 795,918
313	Accounts payable > 90 days past due	\$ -	\$ -	\$ -		\$ -
321	Accrued wage/payroll taxes payable	\$ 139,703	\$ 63,787	\$ -		\$ 203,490
322	Accrued compensated absences - current portion	\$ 59,579	\$ 2,180	\$ -		\$ 61,760
324	Accrued contingency liability	\$ -	\$ -	\$ -		\$ -
325	Accrued interest payable	\$ 43,058	\$ -	\$ -		\$ 43,058
331	Accounts payable - HUD PHA Programs	\$ -	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 285,312	\$ 22,309	\$ -		\$ 307,621
342	Deferred revenue	\$ 64,199	\$ 280,366	\$ -	\$ -	\$ 344,565
343	Current portion of long-term debt - capital projects/mortg revenue bonds	\$ 835,630	\$ -	\$ -	\$ -	\$ 835,630
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -	\$ -		\$ -
345	Other current liabilities	\$ 53,771	\$ 22,149	\$ -		\$75,920
346	Accrued liabilities - other	\$ 431,531	\$ 7,428	\$ -	\$ (108,107)	\$ 330,852
347	Inter program - due to	\$ -	\$ -	\$ -		\$ -
348	Loan liability - current	\$ -	\$ -	\$ -		\$ -
310	Total Current Liabilities	\$ 2,335,386	\$ 771,536	\$ -	\$ (108,107)	\$ 2,998,815
351	Capital Projects/ Mortgage Revenue Bonds	\$ 4,036,246	\$ 8,085,965	\$ -	\$ (8,085,965)	\$ 4,036,246
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -	\$ -		\$ -
353	Non-current liabilities - other (FSS)	\$ 207,407	\$ 267,997	\$ -		\$ 475,404
354	Accrued compensated absences- Non-current	\$ 303,220	\$ 85,714	\$ -		\$ 388,934
355	Loan liability – Non-current		\$ -	\$ -		\$ -
356	FASB 5 Liabilities	\$ -	\$ -	\$ -		\$ -
357	Accrued Pension and OPEB Liability	\$ -	\$ -	\$ -		\$ -
350	Total Non-Current Liabilities	\$ 4,546,871	\$ 8,439,676	\$ -	\$ (8,085,965)	\$ 4,900,583

Line Item No.	Description - September FY 2022 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
300	Total Liabilities	\$ 6,882,256	\$ 9,211,210	\$ -	\$ (8,194,072)	\$ 7,899,394
508.1	Net Investment in Capital Assets	\$ 69,661,627	\$ 2,022,346	\$ -	\$ 8,085,965	\$ 79,769,939
511.1	Restricted Net Position	\$ 84,920,974	\$ 3,752,110	\$ -	\$ (8,194,072)	\$ 80,479,012
512.1	Unrestricted Net Position	\$ 9,235,599	\$ 16,701,939	\$ -	\$ 20,738	\$ 25,958,276
513	Total Equity/Net Assets	\$ 163,818,200	\$ 22,476,395	\$ -	\$ (87,369)	\$ 186,207,227
600	Total Liabilities and Equity/Net assets	\$ 170,700,464	\$ 31,687,604	\$ -	\$ (8,281,441)	\$ 194,106,624
	Income Statement					
70300	Net tenant rental revenue	\$ 2,664,816	\$ 348,391			\$ 3,013,208
70400	Tenant revenue - other	\$ 203,121	\$ 10,443			\$ 213,564
70500	Total Tenant Revenue	\$ 2,867,937	\$ 358,834	\$ -		\$3,226,773
70600	HUD PHA operating grants	\$ 16,820,478	\$ 50,599,337	\$ 680,497		\$ 68,100,311
70610	Capital grants	\$ 3,665,801	\$ -	\$ -		\$ 3,665,801
70700	Total Fee Revenue	\$ -	\$ -		\$ -	\$ -
71100	Investment income - unrestricted	\$ 145,729	\$ 8,827		\$ (138,528)	\$ 16,028
71400	Fraud recovery	\$ -	\$ -			\$ -
71500	Other revenue	\$ 1,645,245	\$ 629,449		\$ (486,513)	\$ 1,788,181
71600	Gain or loss on sale of capital assets	\$ -	\$ -			\$ -
72000	Investment income - restricted	\$ 15,379	\$ 4,435		\$0	\$19,814
70000	Total Revenue	\$ 25,160,569	\$ 51,600,881	\$ 680,497	\$ (625,041)	\$ 76,816,906
91100	Administrative salaries	\$ 1,456,430	\$ 2,394,625	\$ 177,331		\$ 4,028,386
91200	Auditing fees	\$ 104,736	\$ 80,866		\$ -	\$ 185,602
91400	Advertising and Marketing	\$ 21,131	\$ 8,115			\$ 29,246
91500	Employee benefit contributions - admin	\$ 324,953	\$ 820,183	\$ 50,619		\$ 1,195,755
91600	Office Expenses	\$ 904,080	\$ 1,292,386	\$ 135,403		\$ 2,331,869
91700	Legal Expense	\$ 25,806	\$ 5,943			\$ 31,749
91800	Travel	\$ -	\$ 1,339		\$ -	\$ 1,339
91810	Allocated Overhead	\$ 1,394,665	\$ -			\$ 1,394,665
91900	Other	\$ 20,261	\$ 29,538		\$ -	\$ 49,799
91000	Total Operating-Administrative	\$ 4,252,062	\$ 4,632,995	\$ 363,463	\$ -	\$ 9,248,520
92000	Asset Management Fee	\$ -	\$ -			\$ -

Line Item No.	Description - September FY 2022 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
92100	Tenant services - salaries	\$ 67,706	\$ -	\$ 987		\$ 68,693
92200	Relocation Costs	\$ 8,265	\$ -	\$ 1,583		\$ 9,848
92300	Employee benefit contributions - tenant srvs	\$ 23,966	\$ -	\$ 196		\$ 24,163
92400	Tenant services - other	\$ 34,675	\$ 55,102	\$ 9,746		\$ 99,523
92500	<b>Total Tenant Services</b>	\$ 134,612	\$ 55,102	\$ 12,513	\$0	\$ 202,226
93100	Water	\$ 384,382	\$ 19,014	\$ -		\$ 403,396
93200	Electricity	\$ 907,061	\$ 179,825	\$ -		\$ 1,086,885
	Gas	\$ 239,292	\$ 10,779	\$ -		\$ 250,071
93600	Sewer	\$ 1,160,955	\$ 58,441	\$ -		\$ 1,219,396
93800	Other utilities expense	\$ 1,596,120	\$ -	\$ -		\$ 1,596,120
93000	<b>Total Utilities</b>	\$ 4,287,810	\$ 268,058	\$ -	\$0	\$ 4,555,868
94100	Ordinary maintenance and operations - labor	\$ 1,108,419	\$ 119,889			\$ 1,228,309
94200	Ordinary maintenance and operations - materials and other	\$ 559,220	\$ 28,278	\$ 16,222	\$ -	\$ 603,720
94300	<b>Ordinary Maintenance and Operations Contracts</b>	\$ 2,291,795	\$ 336,508	\$ 47,803	\$ -	\$ 2,676,107
94500	Employee benefit contribution - ordinary maintenance	\$ 658,189	\$ 89,937			\$ 748,126
94000	<b>Total Maintenance</b>	\$ 4,617,623	\$ 574,614	\$ 64,026	\$ -	\$ 5,256,263
95100	Protective services - labor	\$ -	\$ -			\$ -
95200	Protective services - other contract costs	\$ 293,148	\$ 99,333			\$ 392,481
95300	Protective services - other	\$ 7,675	\$ 1,468	\$ 250		\$ 9,393
95500	Employee benefit contributions - protective services	\$ -	\$ -			\$ -
95000	<b>Total Protective Services</b>	\$ 300,824	\$ 100,802	\$ 250	\$0	\$401,875
96110	Property Insurance	\$ 539,804	\$ 58,251			\$ 598,055
96120	Liability Insurance	\$ 7,099	\$ 10,848	\$ 202,903		\$ 220,850
96130	Workmen's Compensation	\$ 55,014	\$ 58,432			\$ 113,446
96140	All other Insurance	\$ 34,935	\$ 4,851	\$ 37,343		\$ 77,129
96100	<b>Total Insurance Premiums</b>	\$ 636,852	\$ 132,382	\$ 240,246	\$0	\$1,009,480
96200	Other general expenses	\$ 6,481,298	\$ 182,427		\$ (486,565)	\$ 6,177,160
96210	Compensated absences	\$ (41,631)	\$ (17,334)			\$ (58,965)
96300	Payments in lieu of taxes	\$ -	\$ -			\$ -
96400	Bad debt - tenant rents	\$ 275,235	\$ 2,778			\$ 278,013
96800	Severance expense	\$ 9,583	\$ 9,583			\$ 19,166
96000	<b>Total Other General Expenses</b>	\$ 6,724,485	\$ 177,454	\$ -	\$ (486,565)	\$ 6,415,375

Line Item No.	Description - September FY 2022 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
96710	Interest of Mortgage (or Bonds) Payable	\$ 235,076	\$ -		\$ -	\$ 235,076
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ 138,528		\$ (138,528)	\$ (0)
96730	Amortization of Bond Issue Costs	\$ -	\$ -			\$0
96700	Total Interest Expense and Amortization Cost	\$ 235,076	\$ 138,528	\$ -	\$ (138,528)	\$ 235,076
96900	Total Operating Expenses	\$ 21,189,344	\$ 6,079,932	\$ 680,497	\$ (625,093)	\$ 27,324,681
97000	Excess Revenue Over Operating Expenses	\$ 3,971,225	\$ 45,520,947	\$ -	\$ 52	\$ 49,492,224
97100	Extraordinary maintenance	\$ 58,685	\$ -			\$ 58,685
97200	Casualty losses- Non-capitalized	\$ 868,516	\$ -			\$ 868,516
97300	Housing assistance payments	\$ -	\$ 47,560,072			\$ 47,560,072
97350	HAP Portability-in	\$ -	\$ -			\$ -
97400	Depreciation expense	\$ 5,562,884	\$ 386,411		\$ -	\$ 5,949,295
90000	Total Expenses	\$ 27,679,430	\$ 54,026,413	\$ 680,497	\$ (625,093)	\$ 81,761,247
10010	Operating transfer in	\$ 1,533,658	\$ -	\$ -	-\$1,533,658	\$ -
10020	Operating transfer out	\$ (1,533,658)	\$ -	\$ -	\$1,533,658	\$ -
10091	Inter Project Excess Cash Transfer In	\$ 48,300	\$ -	\$ -	-\$48,300	\$ 0
10092	Inter Project Excess Cash Transfer Out	\$ (48,300)	\$ -	\$ -	\$48,300	\$ (0)
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	\$ (2,518,861)	\$ (2,425,535)	\$ -	\$ 52	\$ (4,944,355)
11020	Required Annual Debt Principal Payments	\$ 805,880	\$ -		\$ -	\$ 805,880
11030	Beginning equity	\$ 166,337,083	\$ 25,183,775	\$ -	\$ (87,421)	\$ 191,433,437
11040-070	Equity Transfers - Capital funds trf in (4910)	\$ 3,665,801	\$ -			\$ 3,665,801
11040-080	Equity Transfers - Capital funds trf out (4911)	\$ (3,665,801)	\$ -			\$ (3,665,801)
11040	Prior period adjs, equity trfs, and correction of errors	\$ (40)	\$ (281,845)	\$ -	\$0	\$ (281,885)
11170	Administrative Fee Equity	\$ -	\$ 6,048,146			\$ 6,048,146
11180	Housing Assistance Payments Equity	\$ -	\$ 54,655			\$ 54,655
11190	Unit Months Available	32,387	87,921			120,308

Line Item No.	Description - September FY 2022 Audited FDS	Projects Totals	Programs Totals	CARES Funding	Elimination	Total
11210	Unit Months Leased	28,662	76,025			104,687
11610	Land Purchases	\$ -	\$ -			\$ -
11620	Building Purchases	\$ -	\$ -			\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -			\$ -
11640	Furniture & Equipment-Administrative	\$ -	\$ -			\$ -
11650	Leasehold Improvements Purchases	\$ 2,110,748	\$ -			\$ 2,110,748
11660	Infrastructure Purchases	\$ -	\$ -			\$ -
13510	CFFP Debt Service Payments	\$ 1,030,326	\$ -			\$ 1,030,326
13901	Replacement Housing Factor Funds	\$ 759,811	\$ -			\$ 759,811



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, 2022, and its blended component units as of December 31, 2021, 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 June 26, 2023.

**Report on 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.

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Hayes & Associates, LLC*

Hayes & Associates, L.L.C.  
Omaha, Nebraska  
June 26, 2023



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**

***Opinion on 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the St. Louis Housing Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the St. Louis Housing Authority's compliance with the compliance requirements referred to above.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the St. Louis Housing Authority's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the St. Louis Housing Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the St. Louis Housing Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the St. Louis Housing Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the St. Louis Housing Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the St. Louis Housing Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness in internal control over compliance is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*Hayes & Associates, LLC*

Hayes & Associates, LLC  
Omaha, Nebraska  
June 26, 2023

St. Louis Housing Authority  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the year ended September 30, 2022

**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
14.850	Public and Indian Housing

Dollar threshold used to distinguish between Type A and Type B programs: **\$2,152,761**

Audit qualified as low-risk auditee: **Yes**

St. Louis Housing Authority  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the year ended September 30, 2022

II. FINDINGS—FINANCIAL STATEMENTS

None reported.

III. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS

None reported.

St. Louis Housing Authority  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the year ended September 30, 2022

I. FINDINGS-FINANCIAL STATEMENTS

None reported.

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS

None reported.