

St. Louis Housing Authority
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
For the year ended September 30, 2023

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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, 2023, and its blended component unit as of and for the year ended December 31, 2022, 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, 2023, and its blended component unit as of December 31, 2022, 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.

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 49 through 50 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 27, 2024 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, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 26, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hayes & Associates, L.L.C.
Omaha, Nebraska
June 27, 2024

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2023

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, 2023. 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) 2023 report on all of SLHA's assets, liabilities, revenues, expenses, and net position for the programs it administers. In summary, SLHA's FY 2023 financial highlights include the following:

- A Designated Developer Agreement was signed with Preservation of Affordable Housing (POAH) on November 22, 2022 which allowed the developer to begin work engaging residents at Clinton-Peabody for the redevelopment planning for the property.
- SLHA and POAH entered into a Master Developer Agreement on July 7, 2023 which outlined the framework for their work creating a redevelopment plan. The document outlines the creation of a housing plan, developer services, SLHA support and commitments, the administration of the redevelopment by POAH and various requirements necessary to fully realize a redevelopment of Clinton-Peabody.
- A Predevelopment Loan Agreement was signed on July 10, 2023 with POAH to perform the planning, architecture, and resident community engagement outlined in the MDA. This agreement obligated \$1.3 million in Replacement Housing Factor (RHF) funds.
- An Additional Services Agreement was signed on July 10, 2023 with POAH to perform onsite relocation of residents, unit make-ready for the onsite moves, board up of vacant units, and demolition prep. The agreement obligated an additional \$1.6 million in RHF funds.
- A \$2 million-dollar elevator replacement project for Parkview Apartments began in April 2023 with the ordering of the elevator equipment. This equipment has a lead time of nine months for production and construction mobilization for the replacement will begin in the Spring of 2024.
- Total revenues (including capital contributions) increased by \$3.9 million (5.1%) during FY 2023. Public Housing tenant revenue has continued to be low with a reduction of \$286,746 (-8.9%) as a result of low occupancy rates and a reduction in unit turnover due to continuing maintenance staff shortages. Operating Subsidies and Grants are \$3.7 million (5.5%) more overall than the previous year. In addition, Capital Fund deposits also increased by \$0.6 million (17.9%) over FY 2022. Other Revenues decreased by \$0.5 million to reflect the lawsuit settlement proceeds recorded in the prior year 2022.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

- Total expenses increased by approximately \$3.1 million (3.8%) in FY 2023. Total expenses were \$85.0 million and \$82.0 million for FY 2023 and FY 2022, respectively.
- The average monthly Housing Assistance Payment paid in CY 2023 was \$645 per unit, a slight increase over the average amount paid in CY 2022 of \$627 per unit.

USING THIS ANNUAL REPORT

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

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

Annual Financial Statements

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

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

- Governmental Activities – This activity includes a local entity's basic services including public safety, public works, health, parks, planning, cultural and economic development and general administration. These activities are supported primarily with general revenue such as sales taxes, gross receipts taxes; P.I.L.O.T., property taxes, fines and specific program revenue like permit fees and grants.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

- **Business-Type Activities** – This activity includes a local entity's activities that derive revenue from charges for services that are intended to recoup the full cost of operations.

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

Financial Statements

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

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

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

3. Finally, a Statement of Cash Flows is included that lists the detailed line items in the financial statements that added cash or removed cash from the SLHA's cash accounts during the year. Consequently, it reveals the change in the cash balance from the beginning of the year to the end of the year.

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

FINANCIAL ANALYSIS

Statement of Net Position

SLHA's total net position decreased by nearly \$3.6 million (-2.0%) from \$186.2 million in FY 2022 to \$182.4 million in FY 2023. The following analysis reflects SLHA's condensed summary of the Statement of Net Position as of September 30, 2023.

**TABLE 1
STATEMENT OF NET POSITION**

	FY 2023	FY 2022
Current Assets	\$38,251,662	\$38,314,504
Capital Assets	\$82,683,901	\$84,641,805
Other Non-Current Assets	\$68,476,025	\$71,150,307
Total Assets	\$189,411,588	\$194,106,616
Current Liabilities	\$3,106,129	\$2,998,762
Long-Term Liabilities	\$3,735,136	\$4,900,632
Total Liabilities	\$6,841,265	\$7,899,394
Net Investment in Capital Assets	\$78,963,901	\$79,769,929
Restricted Net Position	\$77,222,505	\$80,479,003
Unrestricted Net Position	\$26,383,917	\$25,958,290
Total Net Position	\$182,570,323	\$186,207,222

Assets

The net change in assets overall decreased by \$4.7 million (-2.4%). 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 \$62,842 in 2023, largely due 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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

Capital Assets, Net of Related Debt decreased just under \$2.0 million (-2.3%) 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.

Non-Current assets (notes receivable and leased assets) decreased \$2.7 million (-3.8%) overall as a result of both continued amortizations mitigated by the final increases in notes receivable for Preservation Square.

As mentioned in previous Management Discussion and Analysis reports, costs of construction for mixed-finance projects that are being funded from capital sources (Capital Fund and/or HOPE VI) through a SLHA loan are 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 \$1.1 million (-13.4%) in FY 2023. Liabilities are divided into current and long-term liabilities.

Current liabilities increased by \$107,367 over FY 2022. This increase is a result of an increase in trade accounts payable and accrued wages, offset by a slight decline in accrued interest and other accrued liabilities including the current portion of accrued compensated absences.

In 2023, long-term liabilities decreased by approximately \$1.2 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 \$0.8 million. Restricted Net Position decreased by \$3.3 million and Unrestricted Net Position increased by \$0.4 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 \$3.6 million.

Changes in Revenues, Expenses and Net Position

Total revenues (including capital contributions) increased by \$4.4 million from \$76.8 million in FY 2022 to \$81.2 million in FY 2023 for a net increase of 5.7%. Total expenses increased in the current fiscal year by \$3.1 million from \$82.0 million in FY 2022 to \$84.9 million in FY 2023 for a net increase of 3.8% and a total change in net assets of \$1.3 million for FY 2023.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

The following table reflects the SLHA's condensed summary of the Statement of Revenues, Expenses, and Changes in Net Position as of September 30, 2023 and a further explanation of each of these components is included below.

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

	FY 2023	FY 2022
Revenues		
Tenant Revenue - Rents and Other	\$2,940,024	\$3,226,771
Operating Subsidies and Grants	\$64,384,509	\$64,307,650
Capital Grants	\$11,768,504	\$7,458,391
Investment Income – Unrestricted	\$115,850	\$16,028
Investment Income – Restricted	\$182,383	\$19,811
Other Revenue	\$1,825,174	\$1,788,179
Total Revenue	\$81,216,444	\$76,816,830
Expenses		
Administrative	\$9,738,761	\$9,248,440
Tenant (Resident) Services	\$240,357	\$194,814
Utilities	\$4,744,100	\$4,555,871
Maintenance	\$6,204,633	\$5,256,271
Protective Services	\$2,357,655	\$401,876
General	\$8,069,657	\$7,424,846
Non-Routine Maintenance	\$813,556	\$927,201
Housing Assistance Payments	\$46,952,205	\$47,567,486
Loss (Gain) on disposal of a fixed asset	\$0	\$0
Interest Expense	\$196,650	\$235,076
Depreciation	\$5,535,769	\$5,949,293
Prior Period Adjustments	\$0	\$281,885
Total Expenses	\$84,853,343	\$82,043,059
Change in Net Position	(\$3,636,899)	(\$5,226,229)

Revenues

Rents and other tenant charges decreased slightly by \$286,747 (8.9%) in 2023. 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 2024, that a waitlist opening event will be scheduled in April 2024 to allow a new list of applicants to be established for most public housing developments.

Capital Fund Grants, increased by \$0.7 million (17.9%) in part due to rehabilitation and modernization of the Parkview, California Gardens, and Lookaway developments as mentioned in greater detail in the Capital Fund and Replacement Housing Factor Construction section of this report.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

Operating Subsidy and Grant revenues increased overall by \$3.7 million (5.5%) in FY 2023. A closer look at the individual program breakdown shows that Operating Subsidy awarded for Public Housing decreased slightly by \$.04 million (-2.7%) in FY 2023. There was a slight decrease in the number of units leased over the prior year in the Housing Choice Voucher Program (HCV or Section 8), as well as a decrease in the grant revenues of \$0.2 million (-0.4%). This was offset slightly with an increase in the per unit Housing Assistance Program costs. The calculation of the FY 2023 renewal amount uses a "benchmark" of units leased and expenditures as reported in the Voucher Management System (VMS) using calendar year 2022. The Agency continues to put forth major efforts 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 2023, the revenues increased by \$0.5 million. In addition, the closing of the completed (ROSS) Family Self Sufficiency and Service Coordinator grants awarded in January 2022 and May 2020, respectively, further diminished the total Operating Subsidy and Grant revenue by \$58,762.

Unrestricted and Restricted Investment Income increased in FY 2023 by \$99,821 and \$162,571 respectively. In 2023, 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. The continual and timely reinvestment of CD's and T-Bills have contributed to the increase in investment income. 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 \$0.5 million to reflect the lawsuit settlement proceeds recorded in the prior year 2022 as mentioned in the Financial Highlights section.

Expenditures

In FY 2023, Administrative expenditures increased overall by approximately \$490,600 (5.3%) from the previous year. There were small increases in various categories, however the increase is primarily due to legal expenses of \$294,104, as well as professional/technical services of \$150,000. Inflation has also contributed to increased costs. In FY 2023, SLHA continued to experience employee shortages in key departments.

Resident Services expenditures also increased by \$45,542 (23.4%) over the previous year. The increase is a result of relocation cost associated with the temporary housing of those families displaced due small fire damage at James House and the shut down of various Northside Scattered Site developments.

Utility costs have risen in the current year by just over \$188,230 (4.1%) in 2023. The utility costs and usage for Electric, Water, and Gas of just over \$113,492 together with the continued increase in sewage rates and fees 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

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

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, increased by \$0.9 million (18.0%). 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, these costs are related to unit turnaround, HVAC repairs, elevator repairs and major plumbing repairs throughout SLHA's portfolio.

Expenditures associated with Protective Services increased by \$1.9 million largely due to increase levels of private security at the high-rise Public Housing developments and prior year calendar year 2022 expenditures attributed to the St. Louis Metropolitan Police (SLMP) contract. The Fiscal Year 2022 SLMP contract was signed and fully executed, but no invoices were received and expended until FY 2023, resulting in expenses of \$2.4 million for FY 2023.

General expenses increased dramatically by \$644,639 (8.7%) due to a slight 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 2023 of ACC Shortfall Reserve withdrawals as compared to last year. Non-routine Maintenance expenditures that include Casualty Losses decreased by \$113,645, contributing to the increase in the Ordinary Maintenance expense category for FY 2023.

The expenditures in the Housing Choice Voucher Program decreased again by \$0.6 million or (-1.3%). The lease up of units also decreased in FY 2023 as compared to last year. As mentioned in the Revenue section of this report, a major effort was underway in 2023 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 \$38,426 (-16.3%) as a result of a gradual reduction of CFFP loan balances for the rehabilitation of Kingsbury and Cochran Plaza and corresponding interest expenses. Depreciation expenses have also decreased by \$413,523 (-7.0%) as the useful life of selected assets have reach their maturity and are no longer depreciable.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of fiscal year-end 2023, SLHA had \$82.7 million invested in Capital Assets as reflected in the following schedule (additions, deductions and depreciation), which represents a net decrease of \$2.0

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

million (-2.3%) from the end of FY 2022. 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	\$84,641,805
Additions	\$3,962,323
Deletions/Demolition	\$0
Depreciation - Additions	\$0
Depreciation - Deletions	(\$5,920,227)
Ending Balance	\$82,683,901

SLHA's capital assets as of September 30, 2023 included land, buildings, improvements and construction in progress that totaled \$278.9 million (without accumulated depreciation), which is comprised of Public Housing units available for lease to low and moderate income residents, new construction and rehabilitation of existing stock.

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

Business-Type Activities	FY 2023	FY 2022
Land and land rights	\$25,826,012	\$25,826,011
Construction in Progress	\$5,524,920	\$7,953,694
Structures and Equipment	\$247,515,687	\$241,509,045
Accumulated Depreciation	(\$196,182,713)	(\$190,646,945)
Total	\$82,683,906	\$84,641,805

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

Capital Fund and Replacement Housing Factor Construction

1. Clinton-Peabody Redevelopment - 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. The selection committee scored Preservation of Affordable Housing (POAH) the highest and SLHA entered into a Designated Developer Agreement with POAH in November 2022.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

POAH has led the community engagement and planning piece throughout 2023 and has conducted a year of 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. As noted previously, SLHA and POAH have executed both a Predevelopment Loan Agreement and Additional Services Agreement which have obligated a combined \$2.9 million in RHF funds. This work will provide the necessary planning, community engagement, construction drawings, onsite make-ready work, board up, and demolition necessary to move the redevelopment forward.

POAH will submit an application to the Missouri Housing Development Commission (MHDC) for Low Income Housing Tax Credits (LIHTC) in September 2024 to fund the first phase of redevelopment which would include 89 new mixed-income housing units that would include 44 replacement affordable units.

2. SLHA obligated \$2 million to replace 3 elevators at Parkview Apartments in 2023. The equipment was ordered in Spring 2023. Mobilization for work is expected to begin in Spring 2024 after the equipment is built.
3. A \$500,000 Safety and Security / Fence Improvements project began at California Gardens to replace fencing, install access controls, and repair spalling concrete.
4. The exterior at Parkview Apartments received \$600,000 in exterior repair to the entire building that repaired spalling concrete, caulked windows, and made repairs to leaking air conditioners.
5. 2900 Park received a \$900,000 renovation to repair structural issues at the property and rehabilitate units that had been offline for an extended period.
6. The siding at Lookaway was replaced at a cost of \$500,000.

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, 2023, Series A and D were paid in full. The remaining series B and C revenue bonds, comprise \$825,000 thousand in principle repaid in 2023 for a total of \$13.7 million repaid to date and a current unmatured balance of \$3.7 million as shown in Table 5 below.

TABLE 5

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

OUTSTANDING BONDS AND LOANS PAYABLE

Debt Issue	Interest Rate	Unmatured Balance 2022	Debt Issued During Year	Retired During Year	Unmatured Balance 2023
05/03/2007	4.850%	1,775,000	-	320,000	1,455,000
05/03/2007	4.700%	2,770,000	-	505,000	2,265,000
Total		\$4,545,000	-	\$ 825,000	\$3,720,000

SLHA and the now dissolved SLHA Central Office Corp, a blended component unit, entered into a capital lease for solar panels. As part of the agreement, quarterly disbursements as well as monthly lease payments were required under the long-term agreement as set in an agreed upon repayment schedule. On January 1, 2023, SLHA, through board resolution, terminated the financing agreement transferring full ownership of the solar panels to the various Host Sites. As a result, SLHA has recognized a gain on settlement of the lease liability of \$324,731.

**TABLE 6
OUTSTANDING CAPITAL LEASE LIABILITY**

Debt Issue	Interest Rate	Unmatured Balance 2022	Debt Issued During Year	Retired During Year	Unmatured Balance 2023
04/29/2011	1%	85,811	2,145	83,666	0
02/01/2012	0%	241,065	-	241,065	0
Total		\$326,876	\$2,145	\$324,731	\$0

It should be noted that SLHA's financial statements for FY 2023 include the December 31, 2022 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.

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 2023 and beyond may be affected. As a response to this continued underfunding and in alignment with HUD emphasis, 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

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

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. Recognizing the potential benefits for both residents and the agency, the Development and Modernization RAD has been collaborating with developers to ensure a smooth transition from public housing to RAD.

The 2020 – 2025 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 \$150 million in five phases.

In furtherance of its strategic goals, the St. Louis Housing Authority (SLHA) engaged in the development of a comprehensive portfolio plan. This internal tool serves as a critical guide for prioritizing the timing and funding of future development initiatives. The plan ensures the strategic management of agency assets, encompassing maintenance, redevelopment, acquisition, and disposition. This approach aligns fully with SLHA's mission and vision, as well as all applicable HUD regulations and federal rules. Recognizing the importance of this endeavor, HUD generously provided a technical assistance consultant to support the plan's development. Following a thorough site visit and collaborative meetings with SLHA staff, the consultant has finalized a plan that was subsequently approved by the Board of Commissioners on November 15, 2023 and provides a cohesive approach to optimizing the SLHA's asset portfolio.

One noted initiative involves King Louis Square (KLS) and King Louis Square II (KLSII). Following a proposal from DeSales KLS, the developer, in 2022, SLHA is currently awaiting the finalization of their financing package. Upon closure, the conversion of 36 public housing units in KLS and 44 units in KLSII to RAD Section 8 Housing Assistance Payment (HAP) contracts will proceed. To ensure residents are kept informed throughout this extended process, additional meetings are being scheduled by SLHA to provide updates on the RAD conversion for KLS and KLSII. This resident engagement fulfills HUD requirements due to the extended timeline for securing financing.

SLHA is also pursuing strategic asset repositioning initiatives to optimize its portfolio and maximize its ability to serve the community's housing needs. This multi-faceted approach utilizes the Section 18 Disposition program offered by HUD.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
For the year ended September 30, 2023

Disposition for Reallocation:

- **Vaughn Family Warehouse Facility and Euclid Plaza Vacant Land:** Applications for disposition of these properties were submitted in October 2022 with a projected completion date of September 2024. This divestiture aligns with SLHA's portfolio realignment goals, allowing for the creation or support of additional housing opportunities.
- **Cambridge Heights Vacant Land:** A Section 18 application for disposition of this property is planned for submission in 2024, with a projected completion date of September 2024. This action provides SLHA with the flexibility to lease the land for non-housing purposes if deemed most beneficial.

Disposition for Revitalization:

- **Hodiamont Disposition:** Following a 2022 Property Needs Assessment (PNA) revealing extensive renovation requirements, SLHA initiated the Section 18 application process in February 2022. This ongoing effort, projected to conclude in September 2024, will ultimately lead to either demolition or sale to a responsible owner committed to upholding SLHA's mission.

RAD Conversion for Revitalization:

- **Parkview Apartments:** Identified as a Tier 1C property in need of repositioning within the approved SLHA Asset Repositioning Strategy (November 15, 2023), Parkview Apartments is slated for pre-development work in 2024. This initiative explores a potential RAD/Section 18 Blend conversion (substantial rehabilitation) or a full RAD conversion, with a projected completion date of September 2027.

Homeownership Opportunities:

- **Lookaway Disposition:** Based on the 2022 PNA, SLHA is considering submitting a Section 18 application in October 2023 to convert these single-family public housing units into affordable homeownership opportunities. The projected completion date for this initiative is September 2024.

Through these diverse Section 18 endeavors, SLHA demonstrates its commitment to a dynamic and responsive portfolio that best serves the evolving needs of the St. Louis community.

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 Bridgette Harvey, Director of Finance, at the St. Louis Housing Authority, 3520 Page Boulevard, St. Louis, Missouri 63106, or by calling (314) 286-4364.

St. Louis Housing Authority
STATEMENT OF NET POSITION
September 30, 2023
(comparable totals for September 30, 2022)

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 20,923,574	\$ 20,938,671
Investments	3,738,443	2,103,952
Accounts receivable, net	2,336,359	3,480,036
Accrued interest receivable	9,930	5,150
Prepaid expenses	1,384,820	1,347,767
Total current assets	28,393,126	27,875,576
NONCURRENT ASSETS		
Restricted cash and investments		
Cash and cash equivalents	7,269,283	7,865,975
Investments	2,589,253	2,572,953
Total restricted cash and investments	9,858,536	10,438,928
Right of use assets, net	64,593	117,746
Capital assets		
Land	13,352,102	13,352,102
Construction in progress	5,524,916	7,953,694
Site improvements	12,473,909	12,473,909
Buildings	246,112,606	240,192,379
Furniture, equipment, and machinery - dwelling	153,860	153,860
Furniture, equipment, and machinery - non dwelling	1,249,219	1,162,806
Less accumulated depreciation	(196,182,711)	(190,646,945)
Total capital assets	82,683,901	84,641,805
Notes receivable, net	68,411,432	71,032,561
Total noncurrent assets	161,018,462	166,231,040
Total assets	\$ 189,411,588	\$ 194,106,616
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	\$ 1,043,567	\$ 795,918
Accrued wages	250,779	203,492
Accrued liabilities	203,285	462,308
Tenant security deposits	294,293	307,621
Unearned revenue	342,445	344,564
Accrued interest payable	88,511	43,058
Inter-fund activity	(113,405)	(108,107)
Current portion of accrued compensated absences	99,346	61,709
Current portion of leases payable	32,308	52,569
Current portion of finance purchase obligation	-	10,630
Current portion of bonds and loans payable	865,000	825,000
Total current liabilities	3,106,129	2,998,762
NONCURRENT LIABILITIES		
Accrued compensated absences less current portion	346,227	388,982
Other noncurrent liabilities	501,268	410,530
Leases payable less current portion	32,641	64,874
Finance purchase obligation less current portion	-	316,246
Bonds and loans payable less current portion	2,855,000	3,720,000
Total noncurrent liabilities	3,735,136	4,900,632
Total liabilities	6,841,265	7,899,394
NET POSITION		
Net investment in capital assets	78,963,901	79,769,929
Restricted net position	77,222,505	80,479,003
Unrestricted net position	26,383,917	25,958,290
Total net position	182,570,323	186,207,222
Total liabilities and net position	\$ 189,411,588	\$ 194,106,616

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, 2023
(comparable totals for September 30, 2022)

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES		
Tenant rental revenue	\$ 2,713,344	\$ 3,013,207
Other tenant revenue	226,680	213,564
Fraud recovery	3,045	-
Other revenue	1,307,398	1,788,179
Total operating revenues	<u>4,250,467</u>	<u>5,014,950</u>
OPERATING EXPENSES		
Administrative	9,738,761	9,248,440
Tenant services	240,357	194,814
Utilities	4,744,100	4,555,871
Ordinary maintenance and operations	6,204,633	5,256,271
Protective services	2,357,655	401,876
Insurance expenses	1,194,796	1,009,482
General expenses	6,874,861	6,415,364
Extraordinary maintenance	141,649	58,685
Casualty losses	671,907	868,516
Depreciation expense	5,535,769	5,949,293
Housing assistance payments	46,952,205	47,567,486
Total operating expenses	<u>84,656,693</u>	<u>81,526,098</u>
LOSS FROM OPERATIONS	(80,406,226)	(76,511,148)
NON-OPERATING REVENUES (EXPENSES)		
HUD operating grants	64,384,509	64,307,650
Gain/(Loss) on settlement	514,731	-
Investment income - unrestricted	115,850	16,028
Investment income - restricted	182,383	19,811
Interest expense	(196,650)	(235,076)
Net non-operating revenues (expenses)	<u>65,000,823</u>	<u>64,108,413</u>
LOSS BEFORE HUD CAPITAL GRANTS	(15,405,403)	(12,402,735)
HUD CAPITAL GRANTS	<u>11,768,504</u>	<u>7,458,391</u>
CHANGE IN NET POSITION	(3,636,899)	(4,944,344)
NET POSITION, BEGINNING OF YEAR	<u>186,207,222</u>	<u>191,433,451</u>
CHANGE IN ACCOUNTING PRINCIPLE	-	(135)
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>(281,750)</u>
NET POSITION, BEGINNING OF YEAR, RESTATED	<u>186,207,222</u>	<u>191,151,566</u>
NET POSITION, END OF YEAR	<u>\$ 182,570,323</u>	<u>\$ 186,207,222</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS
For the year ended September 30, 2023
(comparable totals for September 30, 2022)

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from tenants	\$ 4,164,156	\$ 6,331,899
Other cash received	1,300,499	1,495,243
Cash paid to suppliers and employees	<u>(76,505,394)</u>	<u>(72,948,515)</u>
NET CASH FLOW FROM/(USED BY) OPERATING ACTIVITIES	(71,040,739)	(65,121,373)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
HUD operating grants	64,384,509	64,307,650
Cash received used by other funds	<u>(5,298)</u>	<u>(5,049)</u>
NET CASH FLOWS FROM/(USED BY) NONCAPITAL FINANCING ACTIVITIES	64,379,211	64,302,601
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
HUD capital grants	11,768,504	7,458,391
Repayment of debt	(825,000)	(790,000)
Interest payment on debt	(151,197)	(318,968)
Payments of capital lease	(2,145)	(4,047)
Settlement of capital lease	190,000	-
Purchase of capital assets	(3,577,865)	(2,122,732)
Issuance of notes receivable	<u>-</u>	<u>(759,811)</u>
NET CASH FROM/(USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES	7,402,297	3,462,833
CASH FLOWS FROM INVESTING ACTIVITIES		
Net investment activity	(1,650,791)	132,294
Interest income	<u>298,233</u>	<u>35,839</u>
NET CASH FROM/(USED BY) INVESTING ACTIVITIES	<u>(1,352,558)</u>	<u>168,133</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(611,789)	2,812,194
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>28,804,646</u>	<u>25,992,452</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 28,192,857</u>	<u>\$ 28,804,646</u>
Cash and cash equivalents	\$ 20,923,574	\$ 20,938,671
Restricted cash and cash equivalents	<u>7,269,283</u>	<u>7,865,975</u>
Total cash and cash equivalents	<u>\$ 28,192,857</u>	<u>\$ 28,804,646</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
STATEMENT OF CASH FLOWS - CONTINUED
For the year ended September 30, 2023
(comparable totals for September 30, 2022)

	2023	2022
RECONCILIATION OF NET LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Loss from operations	\$ (80,406,226)	\$ (76,511,148)
Adjustments to reconcile net loss to net cash from operating activities		
Depreciation	5,535,769	5,949,293
Amortization	2,621,129	2,664,807
Change in accounts receivable	1,143,677	3,149,701
Change in accrued interest receivable	(4,780)	(852)
Change in prepaid expenses	(37,053)	(30,459)
Change in leased assets, net	53,153	(17,120)
Change in accounts payable	247,649	217,682
Change in accrued wages	47,287	(59,606)
Change in accrued liabilities	(259,023)	(104,731)
Change in tenant security deposits	(13,328)	(31,709)
Change in accrued compensated absences	(5,118)	(58,965)
Change in noncurrent liabilities	90,738	(12,864)
Change in leases payable	(52,494)	16,682
NET CASH FLOWS FROM/(USED BY) OPERATING ACTIVITIES	\$ (71,040,739)	\$ (65,121,373)

See accompanying notes and independent auditor's report.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS
For the year ended September 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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 , from which the summarized information was derived.

15. Recent Accounting Pronouncements:

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 implementation did not have a significant impact on the Housing Authority’s year ending September 30, 2023.

GASB Statement No. 99, Omnibus 2022 (issued April 2022) enhances comparability in accounting and financial reporting. The provisions effective during the fiscal year ended September 30, 2023, clarify the provisions relating to GASB Statements No. 84, 94, and 96. The new standard implementation did not have a significant impact on the Housing Authority’s year ending September 30, 2023.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

16. Accounting Pronouncements not yet adopted:

GASB Statement No. 100, Accounting Changes and Error Corrections (issued June 2022) enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The standard will be effective for the year ending September 30, 2024.

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, 2023, the St. Louis Housing Authority's bank deposit and certificate of deposit balances were \$29,807,804. As of September 30, 2023, \$1,143,199 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, 2023, the St. Louis Housing Authority had deposits with a carrying value of \$863,130 that are held in the name of Missouri Housing Development Commission (MHDC) on behalf of the St. Louis Housing Authority.

As of December 31, 2022, the component unit bank deposit and certificate of deposit balance was \$1,065,048. As of December 31, 2022, \$261,185 of component unit's deposits were uninsured and uncollateralized.

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2023

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, 2023, the St. Louis Housing Authority’s investments were \$3,963,029. 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, 2023 was as follows:

Cash on hand	\$ 5,153
Cash in bank	23,297,942
Money market accounts	926,733
MHDC investments in bank	834,608
Certificates of deposit	5,493,088
U.S. government agency and treasury obligations	3,963,029
	<u>\$ 34,520,553</u>
Cash and cash equivalents - unrestricted	\$ 20,923,574
Cash and cash equivalents - restricted	7,269,283
Investments - unrestricted	3,738,443
Investments - restricted	2,589,253
	<u>\$ 34,520,553</u>

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2023

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	\$ 117,745
Endowment funds	641,218
Homeownership revolving fund	113,566
Family self sufficiency escrow	488,916
Section 8 HAP funds	362,073
Tenant security deposits	314,881
Mixed Finance Units	4,469,699
Component Units	761,185
	<u>\$ 7,269,283</u>

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

Self insurance fund	\$ 368,926
Hope VI escrow	585,509
Homeowner funds	800,210
Mixed finance escrow reserves	834,608
	<u>\$ 2,589,253</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, 2023 was \$210,045.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE C. ACCOUNTS RECEIVABLE - CONTINUED

The following is a detail of amounts in accounts receivable at September 30, 2023:

Tenant receivables	\$ 835,188
Tenant receivables - Component Unit	24,860
Tenant repayment agreement	4,154
Other receivables	1,531,626
Receivable from HUD - CFP	146,869
Receivable from HUD - Other Projects	3,707
Allowance	(210,045)
	\$ 2,336,359

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, 2023, 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 \$2,059,685. 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, 2023, the St. Louis Housing Authority's receivable from Kingsbury Associates, L.P. totaled \$8,344,685. 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, 2023

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, 2023 are as follows:

Project	Year of Maturity	Face Value	Accumulated Amortization	Net Value
644 Murphy Park I	2051	\$ 3,840,000	\$ (2,637,188)	\$ 1,202,812
645 Murphy Park II	2056	5,212,000	(3,170,199)	2,041,801
646 Murphy Park III	2059	6,610,000	(3,539,655)	3,070,345
647 King Louis Square I	2050	3,987,000	(2,317,444)	1,669,556
649 King Louis Square II	2053	2,800,000	(1,405,600)	1,394,400
648 Les Chataux	2041	442,747	(242,632)	200,115
650 Renaissance Place at Grand	2050	7,368,720	(3,715,677)	3,653,043
654 Senior Living at Renaissance	2059	4,264,417	(2,034,119)	2,230,298
655 Gardens at Renaissance Place	2064	1,754,937	(837,097)	917,840
656 Vaughn Elderly - Cahill	2051	7,657,000	(3,604,533)	4,052,467
657 Renaissance Place at Grand II	2061	2,834,690	(1,316,709)	1,517,981
658 Cambridge Heights	2060	5,084,873	(2,266,585)	2,818,288
659 Renaissance Place at Grand III	2063	5,885,798	(2,439,664)	3,446,134
660 Cambridge Heights II	2050	5,952,250	(2,306,493)	3,645,757
662 Cambridge Senior	2064	8,557,788	(2,710,683)	5,847,105
630 Arlington Grove	2065	10,313,034	(2,792,256)	7,520,778
640 North Sarah Ph. I	2066	8,234,381	(2,229,464)	6,004,917
665 North Sarah Ph. II	2067	6,582,469	(1,522,199)	5,060,270
666 North Sarah Ph. III	2070	2,707,401	(389,358)	2,318,043
670 Preservation Square Ph. I	2077	4,050,000	(101,250)	3,948,750
TOTAL		<u>\$ 104,139,505</u>	<u>\$ (41,578,805)</u>	<u>\$ 62,560,700</u>

Loan amortization on mixed financing low-income housing projects notes receivable for the year ended September 30, 2023 was \$2,603,488.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE D. NOTES RECEIVABLE – CONTINUED

Homeownership Mortgage Receivable

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

The forgiveness on the homeownership notes receivable is as follows:

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

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

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

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

Loan forgiveness amortization on homeownership notes receivable for the year ended September 30, 2023 was \$17,642.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2023 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	(553,094)	16,323
TOTAL	<u>\$ 6,282,349</u>	<u>\$ (6,266,026)</u>	<u>\$ 16,323</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

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, 2023 was \$226,235.

Outstanding notes receivable at September 30, 2023 is as follows:

Note	Face Value	Accumulated Amortization	Eliminated	Total
Capital projects	\$ 5,608,174	\$ -	\$ -	\$ 5,608,174
Related party notes receivable	8,344,685	-	(8,344,685)	-
Mixed financing low-income housing projects	104,139,505	(41,578,805)	-	62,560,700
Homeownership mortgage notes receivable	6,282,349	(6,266,026)	-	16,323
Homeownership construction notes receivable	226,235	-	-	226,235
	<u>\$ 124,600,948</u>	<u>\$ (47,844,831)</u>	<u>\$ (8,344,685)</u>	<u>\$ 68,411,432</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE E. CAPITAL ASSETS

A summary of the changes in land, structures, and equipment for the year ended September 30, 2023, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 13,352,102	\$ -	\$ -	\$ 13,352,102
Construction in progress	7,953,694	3,491,449	(5,920,227)	5,524,916
Total non-depreciable capital assets	21,305,796	3,491,449	(5,920,227)	18,877,018
Site improvements	12,473,909	-	-	12,473,909
Building	240,192,379	5,920,227	-	246,112,606
Furniture, equipment, machinery - dwelling	153,860	-	-	153,860
Furniture, equipment, machinery - non-Dwelling	1,162,806	86,413	-	1,249,219
Less accumulated depreciation	(190,646,945)	(5,535,766)	-	(196,182,711)
Total depreciable capital assets	63,336,009	470,874	-	63,806,883
Total capital assets	\$ 84,641,805	\$ 3,962,323	\$ (5,920,227)	\$ 82,683,901

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, 2023, the value of the lease liability is \$47,149. The Authority is required to make monthly fixed payments of \$2,250. The lease utilizes the risk-free interest rate of 0.27%. The carrying value of the right to use asset as of September 30, 2023 of \$46,959 with accumulated amortization of \$80,500 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, 2023

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, 2023, the value of the lease liability is \$1,745. The Authority is required to make monthly fixed payments of \$79.71. The lease utilizes the risk-free interest rate of 0.54%. The carrying value of the right to use asset as of September 30, 2023 of \$1,736 with accumulated amortization of \$1,894 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, 2023, the value of the lease liability is \$15,982. The Authority is required to make monthly fixed payments of \$399.88. The lease utilizes the risk-free interest rate of 1.54%. The carrying value of the right to use asset as of September 30, 2023 of \$15,898 with accumulated amortization of \$23,848 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, 2023, both liabilities were paid in full. The Authority was required to make monthly fixed payments of \$845.35 for each vehicle. The leases utilized the risk-free interest rate of 0.3%. As of September 30, 2023 both right of use assets were amortized in full.

Lease Assets by major classes of underlying assets as of September 30, 2023:

Asset Class	As of Fiscal Year Ended September 30, 2023		
	Lease Asset Value	Accumulated Amortization	Net Lease Assets
Equipment	\$ 154,937	\$ 90,344	\$ 64,593
Vehicles	41,660	41,660	-
Total Leases	\$ 196,597	\$ 132,004	\$ 64,593

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE F. LEASES – CONTINUED

Principal and interest requirements to maturity:

Years ending September 30,	Principal Payments	Interest Payments	Total Payments
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	<u>\$ 64,876</u>	<u>\$ 527</u>	<u>\$ 65,403</u>

NOTE G. ACCOUNTS PAYABLE

Accounts payable consists of trade accounts payable. As of September 30, 2023 the St. Louis Housing Authority had a balance of \$ 1,043,567 of trade accounts payable.

NOTE H. BOND AND LOANS PAYABLE

On May 3, 2007, the St. Louis Housing Authority authorized the issuance of direct-borrowing 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, 2023, Series A and D were paid in full. As of September 30, 2023, the unmatured balance remaining on Series B and C was \$3,720,000.

The outstanding bonds and loans payable of the St. Louis Housing Authority at September 30, 2023 are as follows:

Debt Issue	Interest Rate	Unmatured Balance 2022	Debt Issued During Year	Retired During Year	Unmatured Balance 2023	Amount Due within One Year
05/03/2007	4.850%	\$ 1,775,000	\$ -	\$ (320,000)	\$ 1,455,000	\$ 335,000
05/03/2007	4.700%	2,770,000	-	(505,000)	2,265,000	530,000
Total		<u>\$ 4,545,000</u>	<u>\$ -</u>	<u>\$ (825,000)</u>	<u>\$ 3,720,000</u>	<u>\$ 865,000</u>
Kingsbury		8,085,965	145,315	-	8,231,280	-
		<u>\$ 12,630,965</u>	<u>\$ 145,315</u>	<u>\$ (825,000)</u>	<u>\$ 11,951,280</u>	<u>\$ 865,000</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE H. BOND AND LOANS PAYABLE – CONTINUED

The principal and interest requirements of the St. Louis Housing Authority at September 30, 2023 are as follows:

Years Ending September 30,	Principal Requirements	Interest Requirements	Total
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>\$ 3,720,000</u>	<u>\$ 452,793</u>	<u>\$ 4,172,793</u>

NOTE I. FINANCED ASSETS

During the year ended September 30, 2011, the St. Louis Housing Authority entered into a financed purchase for solar panels. As part of the agreement, payments were required under the long-term agreement under a set agreed upon repayment schedule. On January 1, 2023, the Housing Authority, through board resolution, terminated the financing agreement transferring full ownership of the solar panels to the various host sites. As a result the Housing Authority has recognized a gain on settlement of the lease liability of \$324,731.

NOTE J. COMPENSATED ABSENCES

A summary of the changes in compensated absences for the year ended September 30, 2023, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Compensated absences	<u>\$ 450,691</u>	<u>\$ 419,666</u>	<u>\$ (424,784)</u>	<u>\$ 445,573</u>	<u>\$ 99,346</u>

NOTE K. 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.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE K. CONTINGENCIES - CONTINUED

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 \$150,000.

During the year ending September 30, 2022, the Housing Authority was a defendant in a lawsuit arising in the normal course of business and estimated probably damages at \$400,000. During the year ended September 30, 2023, the matter was settled for \$210,000 and was fully insurance coverage funded.

NOTE L. COMMITMENTS

The St. Louis Housing Authority has approximately \$29,232,940 obligated to expend for Capital Grant Programs. These funds have been obligated as required by the grant program. As of September 30, 2023, \$21,607,935 of these obligations have been expended and \$7,625,005 of the obligations are unexpended.

NOTE M. ECONOMIC DEPENDENCY

The St. Louis Housing Authority relied on the U.S. Department of Housing and Urban Development for approximately 93.77% of its revenue.

NOTE N. 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, 2023, 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 \$414,174.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE O. 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.

NOTE P. SUBSEQUENT EVENT

On October 1, 2023 the Housing Authority entered into six leases with a term of 24-months as lessee for the use of a six vehicles. Total carrying value and lease liability for the 6 vehicles as of October 1, 2023 is \$76,454. The Housing Authority will be required to make monthly fixed payments of \$3,344 for all six vehicles. The leases utilizes the risk-free interest rate of 5.12%.

Principal and interest requirements to maturity are as follows:

Years ending September 30,	Principal Payments	Interest Payments	Total Payments
2024	\$ 40,595	\$ 2,877	\$ 43,472
2025	35,860	924	36,784
Totals	\$ 76,455	\$ 3,801	\$ 80,256

NOTE Q. ELIMINATING ENTRIES

Certain transactions between the St. Louis Housing Authority and its blended component units have been eliminated in the financial statements. Kingsbury Associates, L.P. and the SLHA Capital Fund Corporation have a December 31 year end while the St. Louis Housing Authority has a September 30 year end. Due to the differences in the year end between the St. Louis Housing Authority and its component units a net amount of \$113,405 has been shown on the statement of net position as inter-fund activity.

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE Q. ELIMINATING ENTRIES - CONTINUED

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.

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

	FDS	Eliminating Entries	Audited Financials
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 20,923,574	\$ -	\$ 20,923,574
Investments	3,738,443	-	3,738,443
Accounts receivable, net	2,336,359	-	2,336,359
Accrued interest receivable	9,930	-	9,930
Prepaid expenses	1,384,820	-	1,384,820
Total current assets	<u>28,393,126</u>	<u>-</u>	<u>28,393,126</u>
NONCURRENT ASSETS			
Restricted cash and investments			
Cash and cash equivalents	7,269,283	-	7,269,283
Investments	2,589,253	-	2,589,253
Total restricted cash and investments	<u>9,858,536</u>	<u>-</u>	<u>9,858,536</u>
Right of use assets, net	64,593	-	64,593
Capital assets			
Land	13,352,102	-	13,352,102
Construction in progress	5,524,916	-	5,524,916
Site improvements	12,473,909	-	12,473,909
Buildings	246,112,606	-	246,112,606
Furniture, equipment, and machinery - dwelling	153,860	-	153,860
Furniture, equipment, and machinery - nondwelling	1,249,219	-	1,249,219
Less accumulated depreciation	(196,182,711)	-	(196,182,711)
Total capital assets	<u>82,683,901</u>	<u>-</u>	<u>82,683,901</u>
Notes receivable, net	76,756,117	(8,344,685)	68,411,432
Other assets	85,535	(85,535)	-
Total noncurrent assets	<u>169,448,682</u>	<u>(8,430,220)</u>	<u>161,018,462</u>
Total assets	<u>\$ 197,841,808</u>	<u>\$ (8,430,220)</u>	<u>\$ 189,411,588</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 1,043,567	\$ -	\$ 1,043,567
Accrued wages	250,779	-	250,779
Accrued liabilities	203,285	-	203,285
Tenant security deposits	294,293	-	294,293
Unearned revenue	342,445	-	342,445
Accrued interest payable	88,511	-	88,511
Inter-fund activity	-	(113,405)	(113,405)
Current portion of accrued compensated absences	99,346	-	99,346
Current portion of leases payable	32,308	-	32,308
Current portion of finance purchase obligation	-	-	-
Current portion of bonds and loans payable	865,000	-	865,000
Total current liabilities	<u>3,219,534</u>	<u>(113,405)</u>	<u>3,106,129</u>
NONCURRENT LIABILITIES			
Accrued compensated absences less current portion	346,227	-	346,227
Other noncurrent liabilities	501,268	-	501,268
Leases payable less current portion	32,641	-	32,641
Finance purchase obligation less current portion	-	-	-
Bonds and loans payable less current portion	11,086,280	(8,231,280)	2,855,000
Total noncurrent liabilities	<u>11,966,416</u>	<u>(8,231,280)</u>	<u>3,735,136</u>
Total liabilities	<u>15,185,950</u>	<u>(8,344,685)</u>	<u>6,841,265</u>
NET POSITION			
Net investment in capital assets	70,732,621	8,231,280	78,963,901
Restricted net position	85,567,190	(8,344,685)	77,222,505
Unrestricted net position	26,356,047	27,870	26,383,917
Total net position	<u>182,655,858</u>	<u>(85,535)</u>	<u>182,570,323</u>
Total liabilities and net position	<u>\$ 197,841,808</u>	<u>\$ (8,430,220)</u>	<u>\$ 189,411,588</u>

St. Louis Housing Authority
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended September 30, 2023

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
OPERATING REVENUES			
Tenant rental revenue	\$ 2,713,344	\$ -	\$ 2,713,344
Other Tenant Revenue	226,680	-	226,680
Fraud recovery	3,045	-	3,045
Other revenue	1,801,374	(493,976)	1,307,398
Total operating revenues	<u>4,744,443</u>	<u>(493,976)</u>	<u>4,250,467</u>
OPERATING EXPENSES			
Administrative	9,738,761	-	9,738,761
Tenant services	240,357	-	240,357
Utilities	4,744,100	-	4,744,100
Ordinary maintenance and operations	6,204,633	-	6,204,633
Protective services	2,357,655	-	2,357,655
Insurance expenses	1,194,796	-	1,194,796
General expenses	7,370,671	(495,810)	6,874,861
Extraordinary maintenance	141,649	-	141,649
Casualty losses	671,907	-	671,907
Depreciation expense	5,535,769	-	5,535,769
Housing assistance payments	46,952,205	-	46,952,205
Total operating expenses	<u>85,152,503</u>	<u>(495,810)</u>	<u>84,656,693</u>
LOSS FROM OPERATIONS	(80,408,060)	1,834	(80,406,226)
NON-OPERATING REVENUES (EXPENSES)			
HUD operating grants	64,384,509	-	64,384,509
Gain/(Loss) on settlement	514,731	-	514,731
Investment income - unrestricted	261,165	(145,315)	115,850
Investment income - restricted	182,383	-	182,383
Interest expense	(341,965)	145,315	(196,650)
Net non-operating revenues (expenses)	<u>65,000,823</u>	<u>-</u>	<u>65,000,823</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (15,407,237)	\$ 1,834	\$ (15,405,403)

St. Louis Housing Authority
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended September 30, 2023

NOTE Q. ELIMINATING ENTRIES – CONTINUED

	<u>FDS</u>	<u>Eliminating Entries</u>	<u>Audited Financials</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (15,407,237)	\$ 1,834	\$ (15,405,403)
HUD CAPITAL GRANTS	<u>11,768,504</u>	<u>-</u>	<u>11,768,504</u>
CHANGE IN NET POSITION	(3,638,733)	1,834	(3,636,899)
NET POSITION, BEGINNING OF YEAR	<u>186,294,591</u>	<u>(87,369)</u>	<u>186,207,222</u>
NET POSITION, END OF YEAR	<u>\$ 182,655,858</u>	<u>\$ (85,535)</u>	<u>\$ 182,570,323</u>

SUPPLEMENTAL INFORMATION

St. Louis Housing Authority
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2023

Federal Grantor/Program Title	Federal Assistance Listing 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	\$ 13,046,124
Resident Opportunity and Supportive Services	14.870	ROSS201427	88,767
		FSS22MO4488	27,583
		FSS23MO5220	55,369
		ROSS231786	19,703
			<u>191,422</u>
Public Housing Capital Fund Program	14.872	MO01E001501-21	121,000
		MO36P001501-18	13,840
		MO36P001501-19	1,856,636
		MO36P001501-20	1,706,319
		MO36P001501-21	5,227,950
		MO36P001501-22	1,317,533
		MO36P001501-23	67,431
		MO36R001501-15	17,924
		MO36R001502-15	1,438,082
		MO36R001502-16	1,786
			<u>11,768,501</u>
Housing Voucher Cluster			
Section 8 Housing Choice Vouchers	14.871	MO001	50,012,717
Mainstream Voucher Program	14.879	MO0014	359,358
Emergency Housing Voucher	14.EHV	MO001	774,885
Housing Voucher Cluster Total			<u>51,146,960</u>
Total expenditures of federal awards			<u>\$ 76,153,007</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, 2023

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, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

2. Basis of Accounting

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

3. Contingencies

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

3. De Minimis Indirect Cost Rate

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

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
CAPITAL FUND GRANT PROGRAM, PROJECT NO. MO36R001502-14
For the year ended September 30, 2023

1. The actual modernization costs of MO36R001502-14 are as follows:

Original funds approved	\$	4,056,915
Funds disbursed	\$	4,056,915
Funds expended (actual program costs)	\$	4,056,915
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated May 25, 2023, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
CAPITAL FUND GRANT PROGRAM, PROJECT NO. MO36R001501-15
For the year ended September 30, 2023

1. The actual modernization costs of MO36R001501-15 are as follows:

Original funds approved	\$	667,167
Funds disbursed	\$	667,167
Funds expended (actual program costs)	\$	667,167
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated May 8, 2023, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
CAPITAL FUND GRANT PROGRAM, PROJECT NO. MO36R001502-15
For the year ended September 30, 2023

1. The actual modernization costs of MO36R001502-15 are as follows:

Original funds approved	\$ 1,921,301
Funds disbursed	\$ 1,921,301
Funds expended (actual program costs)	\$ 1,921,301
Amount to be recaptured	\$ -
Excess of funds disbursed	\$ -

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated September 5, 2023, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
ACTUAL MODERNIZATION COST CERTIFICATE
CAPITAL FUND GRANT PROGRAM, PROJECT NO. MO36P001501-18
For the year ended September 30, 2023

1. The actual modernization costs of MO36P001501-18 are as follows:

Original funds approved	\$ 10,026,279
Funds disbursed	\$ 10,026,279
Funds expended (actual program costs)	\$ 10,026,279
Amount to be recaptured	\$ -
Excess of funds disbursed	\$ -

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated May 30, 2023, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
FINANCIAL REPORT SF-425
ROSS GRANT PROGRAM, PROJECT NO. FSS21MO4054
For the year ended September 30, 2023

1. The actual modernization costs of FSS21MO4054 are as follows:

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

2. The distribution of costs as shown on the Financial Report SF-425 dated January 25, 2021, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
FINANCIAL REPORT SF-425
ROSS GRANT PROGRAM, PROJECT NO. FSS22MO4488
For the year ended September 30, 2023

1. The actual modernization costs of FSS22MO4488 are as follows:

Original funds approved	\$	146,588
Funds disbursed	\$	121,288
Funds expended (actual program costs)	\$	121,288
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs as shown on the Financial Report SF-425 dated February 9, 2023, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

St. Louis Housing Authority
STATEMENT AND CERTIFICATION
FINANCIAL REPORT SF-425
ROSS GRANT PROGRAM, PROJECT NO. ROSS201427
For the year ended September 30, 2023

1. The actual modernization costs of ROSS201427 are as follows:

Original funds approved	\$	468,600
Funds disbursed	\$	285,299
Funds expended (actual program costs)	\$	285,299
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs as shown on the Financial Report SF-425 dated October 26, 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 59-126 of the
Supplemental Information section.

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037
111	Cash-unrestricted	\$ 9,182,009	\$ 2,786,101		\$ -	\$ 78,035	\$ 149,906	\$ 54,122	\$ 54,433	\$ 197,500	\$ 1,103,985	\$ 806,607
113	Cash-other restricted -FSS Escrows	\$ 4,742,728	\$ 9,990								\$ 5,073	\$ 8,433
114	Cash-tenant security deposits	\$ 282,337	\$ 24,799			\$ 22,120	\$ 22,184	\$ 21,575	\$ 58,896	\$ 20,869	\$ 34,271	\$ 16,610
115	Cash - Restricted for payment of current liability	\$ 70,106	\$ -							\$ -		\$ 70,106
100	Total Cash	\$ 14,277,179	\$ 2,820,889	\$ -	\$ -	\$ 100,155	\$ 172,090	\$ 75,698	\$ 113,329	\$ 218,369	\$ 1,143,330	\$ 901,756
121	Accounts receivable - PHA projects	\$ -										
122	Accounts rec - HUD other projects	\$ 146,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Account receivable - other government	\$ -										
125	Account receivable - miscellaneous	\$ 50,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,832	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ 832,301	\$ 119,697			\$ 131,752	\$ 14,566	\$ 40,936	\$ 176,946	\$ 11,264	\$ 178,311	\$ 43,792
126.1	Allowance for doubtful accounts - tenants	\$ (208,093)	\$ (29,924)			\$ (32,938)	\$ (3,642)	\$ (10,234)	\$ (44,236)	\$ (2,816)	\$ (44,578)	\$ (10,948)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -				\$ -		\$ -			
127	Notes, Loans, & Mortgages Receivable - Current	\$ -										
128	Fraud recovery	\$ 4,154	\$ -			\$ -		\$ 159	\$ -	\$ -	\$ -	\$ -
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -									\$ -
129	Accrued interest receivable	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ 825,700	\$ 89,774	\$ -	\$ -	\$ 98,813	\$ 10,924	\$ 30,861	\$ 136,542	\$ 8,447	\$ 133,734	\$ 32,844
131	Investments - unrestricted	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
132	Investments - restricted	\$ 834,608										
135	Investments - Restricted- pymt of curr liability	\$ -										
142	Prepaid expenses and other assets	\$ 1,361,841	\$ 359,247			\$ 75,481	\$ 56,583	\$ 53,309	\$ 150,640	\$ 65,018	\$ 166,362	\$ 109,970
150	Total Current Assets	\$ 17,299,329	\$ 3,269,909	\$ -	\$ -	\$ 274,449	\$ 239,597	\$ 159,868	\$ 400,511	\$ 291,835	\$ 1,443,426	\$ 1,044,570
161	Land	\$ 12,907,104	\$ 512,638	\$ 586,151	\$ 157,235	\$ 123,561	\$ 151,416	\$ 189,969	\$ 533,436	\$ 17,268	\$ 131,953	\$ 100,995
162	Buildings	\$ 232,355,521	\$ 48,950,517			\$ 19,530,967	\$ 10,847,327	\$ 12,733,642	\$ 35,164,960	\$ 12,460,756	\$ 31,548,377	\$ 19,617,879
163	Furniture, equipment and machinery - dwellings	\$ 153,860				\$ 153,860			\$ -			
164	Furniture, equipment and machinery - admin	\$ 535,130	\$ 26,820			\$ 41,996	\$ 5,757	\$ 12,763	\$ 37,264	\$ 13,866		
165	Leasehold improvements	\$ 11,995,030	\$ 5,380,195	\$ 648,289		\$ 495,285	\$ 117,782	\$ 80,261	\$ 255,915	\$ 30,508	\$ 1,790,044	\$ 13,419
166	Accumulated depreciation	\$ (190,579,892)	\$ (43,226,158)			\$ (12,318,328)	\$ (8,326,101)	\$ (12,612,201)	\$ (34,460,845)	\$ (12,075,883)	\$ (15,809,233)	\$ (15,244,314)
167	Construction in progress	\$ 5,524,922	\$ 99,207			\$ 3,790	\$ 1,026,759	\$ 54,945	\$ 1,571,600	\$ -	\$ 1,659,047	\$ 63,715
160	Total capital assets, net of accumulated deprec	\$ 72,891,676	\$ 11,743,218	\$ 1,234,440	\$ 157,235	\$ 8,031,131	\$ 3,822,941	\$ 459,379	\$ 3,102,330	\$ 446,514	\$ 19,320,187	\$ 4,551,693
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 76,513,559										
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 76,513,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	Other assets	\$ 20,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 149,425,827	\$ 11,743,218	\$ 1,234,440	\$ 157,235	\$ 8,031,131	\$ 3,822,941	\$ 459,379	\$ 3,102,330	\$ 446,514	\$ 19,320,187	\$ 4,551,693
190	Total Assets	\$ 166,725,155	\$ 15,013,128	\$ 1,234,440	\$ 157,235	\$ 8,305,580	\$ 4,062,537	\$ 619,247	\$ 3,502,841	\$ 738,350	\$ 20,763,613	\$ 5,596,262

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034	MO001000037
312	Accounts payable <= 90 days	\$ 633,688	\$ 126,855			\$ 2,104	\$ 15,340	\$ 4,458	\$ 84,341	\$ 20,554	\$ 180,671	\$ 44,923
321	Accrued wage/payroll taxes payable	\$ 174,477	\$ 21,772			\$ 9,715	\$ 19,506	\$ 8,983	\$ 15,898	\$ 18,263	\$ 9,876	\$ 10,345
322	Accrued compensated absences - current portion	\$ 72,510	\$ 13,421			\$ 2,446	\$ 1,886	\$ 1,752	\$ 4,971	\$ 2,088	\$ 7,633	\$ 4,622
325	Accrued interest payable	\$ 88,510										\$ 53,228
341	Tenant security deposits	\$ 264,285	\$ 25,770			\$ 21,960	\$ 21,512	\$ 21,646	\$ 57,944	\$ 17,072	\$ 33,809	\$ 15,330
342	Unearned Revenue	\$ 78,967	\$ 811	\$ -	\$ -	\$ 5,471	\$ 1,651	\$ 5,152	\$ 8,614	\$ 1,959	\$ 22,302	\$ 1,762
343	Current portion of long-term debt - CFFP	\$ 865,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000
344	Current portion of long-term debt - operating borrowings	\$ -										
345	Other current liabilities	\$ 12,234				\$ 100			\$ 1,780	\$ -	\$ -	\$ -
346	Accrued liabilities - other	\$ 193,265	\$ 1,116			\$ 150,774	\$ 600	\$ 498	\$ 9,077	\$ 4,551	\$ 25,680	\$ 375
347	Inter program - due to	\$ -							\$ -			\$ -
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 2,382,935	\$ 189,746	\$ -	\$ -	\$ 192,570	\$ 60,495	\$ 42,488	\$ 182,625	\$ 64,485	\$ 279,971	\$ 660,584
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 2,855,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,735,000
352	Long-term debt, net of current - operating borrowings	\$ -										
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 241,971	\$ 11,018						\$ -		\$ 5,073	\$ 8,433
354	Accrued compensated absences- Non-current	\$ 279,533	\$ 46,528			\$ 9,022	\$ 6,274	\$ 5,824	\$ 16,523	\$ 6,946	\$ 25,374	\$ 15,410
350	Total Non-Current Liabilities	\$ 3,376,503	\$ 57,546	\$ -	\$ -	\$ 9,022	\$ 6,274	\$ 5,824	\$ 16,523	\$ 6,946	\$ 30,447	\$ 1,758,843
300	Total Liabilities	\$ 5,759,439	\$ 247,292	\$ -	\$ -	\$ 201,593	\$ 66,768	\$ 48,313	\$ 199,148	\$ 71,432	\$ 310,418	\$ 2,419,427
508.4	Net Investment in Capital Assets	\$ 69,171,674	\$ 11,743,218	\$ 1,234,440	\$ 157,235	\$ 8,031,131	\$ 3,822,941	\$ 459,379	\$ 3,102,330	\$ 446,514	\$ 19,320,187	\$ 2,286,693
511.4	Restricted Net Position	\$ 81,949,513	\$ (0)	\$ -	\$ -	\$ 160	\$ 672	\$ -	\$ 952	\$ 3,797	\$ 462	\$ 71,386
512.4	Unrestricted Net Position	\$ 9,844,527	\$ 3,022,618	\$ -	\$ -	\$ 72,696	\$ 172,156	\$ 111,555	\$ 200,411	\$ 216,606	\$ 1,132,546	\$ 818,759
513	Total Equity/Net Assets	\$ 160,965,714	\$ 14,765,836	\$ 1,234,440	\$ 157,235	\$ 8,103,987	\$ 3,995,769	\$ 570,934	\$ 3,303,693	\$ 666,918	\$ 20,453,195	\$ 3,176,838
600	Total Liabilities and Equity/Net assets	\$ 166,725,152	\$ 15,013,128	\$ 1,234,440	\$ 157,235	\$ 8,305,580	\$ 4,062,537	\$ 619,247	\$ 3,502,841	\$ 738,349	\$ 20,763,613	\$ 5,596,266

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052	MO001000054
111	Cash-unrestricted	\$ 514,608	\$ 679,334	\$ 2,583	\$ 2,483	\$ 40,820	\$ 135,940	\$ 39,846	\$ 138,748	\$ 24,673	\$ 292,795	\$ 147,727
113	Cash-other restricted -FSS Escrows	\$ 301		\$ 31,418	\$ 16,675	\$ -	\$ 312,796		\$ 193,874	\$ 35,232	\$ 44,243	\$ 700,581
114	Cash-tenant security deposits	\$ 27,177	\$ 28,530	\$ -							\$ 5,306	
115	Cash - Restricted for payment of current liability											
100	Total Cash	\$ 542,086	\$ 707,864	\$ 34,001	\$ 19,158	\$ 40,820	\$ 448,736	\$ 39,846	\$ 332,622	\$ 59,905	\$ 342,344	\$ 848,308
121	Accounts receivable - PHA projects											
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Account receivable - other government											
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ 90,562	\$ 14,565								\$ 9,910	
126.1	Allowance for doubtful accounts - tenants	\$ (22,640)	\$ (3,660)								\$ (2,477)	
126.2	Allowance for doubtful accounts - other											
127	Notes, Loans, & Mortgages Receivable - Current											
128	Fraud recovery	\$ 695	\$ 3,300									
128.1	Allowance for doubtful accounts - fraud											
129	Accrued interest receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ 68,616	\$ 14,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,433	\$ -
131	Investments - unrestricted	\$ -	\$ -								\$ -	
132	Investments - restricted			\$ -	\$ 513,061	\$ 22				\$ 321,525		\$ -
135	Investments - Restricted- pymt of curr liability											
142	Prepaid expenses and other assets	\$ 104,818	\$ 201,558								\$ 18,050	
150	Total Current Assets	\$ 715,520	\$ 923,628	\$ 34,001	\$ 532,219	\$ 40,842	\$ 448,736	\$ 39,846	\$ 332,622	\$ 381,429	\$ 367,826	\$ 848,308
161	Land	\$ 3,369,115	\$ 87,841	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 397,487	
162	Buildings	\$ 20,115,803	\$ 13,447,616								\$ 2,295,449	
163	Furniture, equipment and machinery - dwellings										\$ -	
164	Furniture, equipment and machinery - admin										\$ 38,384	
165	Leasehold improvements	\$ 166,618	\$ 838,597								\$ 1,430,325	
166	Accumulated depreciation	\$ (18,383,087)	\$ (13,384,506)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,754,651)	
167	Construction in progress	\$ 178,489	\$ 867,368								\$ -	
160	Total capital assets, net of accumulated deprec	\$ 5,446,938	\$ 1,856,915	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 1,406,994	\$ -
171-020	Notes, Loans, mortg rec - Non-current Partners			\$ 1,202,812	\$ 2,041,801	\$ 3,070,345	\$ 1,669,556	\$ 200,115	\$ 1,394,400	\$ 3,653,043		\$ 2,230,298
171	Notes, Loans, & mortgages rec - N/C Partners	\$ -	\$ -	\$ 1,202,812	\$ 2,041,801	\$ 3,070,345	\$ 1,669,556	\$ 200,115	\$ 1,394,400	\$ 3,653,043	\$ -	\$ 2,230,298
174	Other assets	\$ -	\$ 1,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 5,446,938	\$ 1,858,651	\$ 2,021,252	\$ 2,339,650	\$ 3,268,121	\$ 2,407,747	\$ 625,994	\$ 1,989,594	\$ 4,631,561	\$ 1,406,994	\$ 2,230,298
190	Total Assets	\$ 6,162,459	\$ 2,782,279	\$ 2,055,253	\$ 2,871,869	\$ 3,308,963	\$ 2,856,483	\$ 665,839	\$ 2,322,216	\$ 5,012,990	\$ 1,774,820	\$ 3,078,606

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050	MO001000052	MO001000054
312	Accounts payable <= 90 days	\$ 19,336	\$ 25,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,513	\$ -
321	Accrued wage/payroll taxes payable	\$ 11,757	\$ 5,368								\$ 1,040	
322	Accrued compensated absences - current portion	\$ 3,823	\$ 7,745	\$ 3,236	\$ 2,165	\$ 2,343	\$ 907	\$ 629	\$ 1,146	\$ 2,041	\$ 943	\$ 1,019
325	Accrued interest payable											
341	Tenant security deposits	\$ 23,489	\$ 21,396								\$ 4,357	
342	Unearned Revenue	\$ 17,254	\$ 8,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,503	\$ -
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings											
345	Other current liabilities	\$ -	\$ 945	\$ -	\$ -						\$ -	\$ -
346	Accrued liabilities - other	\$ 472	\$ -								\$ 124	
347	Inter program - due to											
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 76,132	\$ 70,258	\$ 3,236	\$ 2,165	\$ 2,343	\$ 907	\$ 629	\$ 1,146	\$ 2,041	\$ 38,479	\$ 1,019
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings										\$ -	
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 301	\$ 801	\$ 24,444	\$ 17,412	\$ -	\$ -	\$ -	\$ -	\$ 36,060	\$ 44,903	
354	Accrued compensated absences- Non-current	\$ 12,714	\$ 26,505	\$ 16,397	\$ 10,971	\$ 11,867	\$ 4,595	\$ 3,188	\$ 5,804	\$ 10,335	\$ 3,135	\$ 5,167
350	Total Non-Current Liabilities	\$ 13,015	\$ 27,305	\$ 40,841	\$ 28,383	\$ 11,867	\$ 4,595	\$ 3,188	\$ 5,804	\$ 46,395	\$ 48,037	\$ 5,167
300	Total Liabilities	\$ 89,147	\$ 97,563	\$ 44,077	\$ 30,548	\$ 14,210	\$ 5,503	\$ 3,816	\$ 6,950	\$ 48,436	\$ 86,516	\$ 6,186
508.4	Net Investment in Capital Assets	\$ 5,446,938	\$ 1,856,915	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518	\$ 1,406,994	\$ -
511.4	Restricted Net Position	\$ 3,688	\$ 7,134	\$ 1,209,786	\$ 2,554,125	\$ 3,070,367	\$ 1,982,352	\$ 200,115	\$ 1,588,274	\$ 3,973,738	\$ 297	\$ 2,930,879
512.4	Unrestricted Net Position	\$ 622,685	\$ 820,667	\$ (17,051)	\$ (10,653)	\$ 26,609	\$ 130,438	\$ 36,029	\$ 131,799	\$ 12,298	\$ 281,012	\$ 141,540
513	Total Equity/Net Assets	\$ 6,073,312	\$ 2,684,716	\$ 2,011,175	\$ 2,841,321	\$ 3,294,752	\$ 2,850,981	\$ 662,023	\$ 2,315,267	\$ 4,964,554	\$ 1,688,304	\$ 3,072,419
600	Total Liabilities and Equity/Net assets	\$ 6,162,458	\$ 2,782,279	\$ 2,055,252	\$ 2,871,869	\$ 3,308,962	\$ 2,856,484	\$ 665,839	\$ 2,322,218	\$ 5,012,990	\$ 1,774,820	\$ 3,078,606

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064	MO001000065
111	Cash-unrestricted	\$ 67,927	\$ 67,881	\$ 137,276	\$ 34,569	\$ 16,111	\$ 98,277	\$ 196,636	\$ 176,289	\$ 2,834	\$ 40,517	\$ 26,680
113	Cash-other restricted -FSS Escrows	\$ 109,637	\$ 725,987	\$ 144,337	\$ 287,313	\$ 279,582	\$ 175,259	\$ 655,297	\$ 6,264	\$ 35,078	\$ 19,601	\$ 314,117
114	Cash-tenant security deposits					\$ -						
115	Cash - Restricted for payment of current liability											
100	Total Cash	\$ 177,564	\$ 793,868	\$ 281,613	\$ 321,882	\$ 295,693	\$ 273,536	\$ 851,933	\$ 182,554	\$ 37,912	\$ 60,118	\$ 340,797
121	Accounts receivable - PHA projects											
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Account receivable - other government											
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants											
126.1	Allowance for doubtful accounts - tenants											
126.2	Allowance for doubtful accounts - other		\$ -					\$ -	\$ -			
127	Notes, Loans, & Mortgages Receivable - Current											
128	Fraud recovery											
128.1	Allowance for doubtful accounts - fraud											
129	Accrued interest receivable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
131	Investments - unrestricted		\$ -	\$ -								
132	Investments - restricted		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Investments - Restricted- pymt of curr liability											
142	Prepaid expenses and other assets											
150	Total Current Assets	\$ 177,564	\$ 793,868	\$ 281,613	\$ 321,882	\$ 295,693	\$ 273,536	\$ 886,933	\$ 182,554	\$ 37,912	\$ 60,118	\$ 340,797
161	Land	\$ 73,634	\$ 128,583			\$ 865,677			\$ 190,000			
162	Buildings											
163	Furniture, equipment and machinery - dwellings											
164	Furniture, equipment and machinery - admin											
165	Leasehold improvements											
166	Accumulated depreciation											
167	Construction in progress					\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
160	Total capital assets, net of accumulated deprec	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 917,840	\$ 4,052,467	\$ 1,517,981	\$ 2,818,288	\$ 3,446,134	\$ 3,645,757	\$ 3,224,340	\$ 5,847,105	\$ 7,520,778	\$ 6,004,917	\$ 5,060,270
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 917,840	\$ 4,052,467	\$ 1,517,981	\$ 2,818,288	\$ 3,446,134	\$ 3,645,757	\$ 3,224,340	\$ 5,847,105	\$ 7,520,778	\$ 6,004,917	\$ 5,060,270
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 991,474	\$ 4,181,050	\$ 1,517,981	\$ 2,818,288	\$ 4,311,811	\$ 3,645,757	\$ 3,224,340	\$ 6,037,105	\$ 7,520,778	\$ 6,004,917	\$ 5,060,270
190	Total Assets	\$ 1,169,038	\$ 4,974,918	\$ 1,799,594	\$ 3,140,170	\$ 4,607,504	\$ 3,919,293	\$ 4,111,273	\$ 6,219,659	\$ 7,558,690	\$ 6,065,035	\$ 5,401,067

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062	MO001000063	MO001000064	MO001000065
312	Accounts payable <= 90 days	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Accrued wage/payroll taxes payable											
322	Accrued compensated absences - current portion	\$ 302	\$ 1,046	\$ 1,046	\$ 1,361	\$ 1,756	\$ 382	\$ 1,477	\$ 129	\$ 90	\$ 79	\$ 24
325	Accrued interest payable											
341	Tenant security deposits											
342	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -						
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings											
345	Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	Accrued liabilities - other											
347	Inter program - due to											
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 302	\$ 1,046	\$ 1,046	\$ 1,361	\$ 1,756	\$ 382	\$ 1,477	\$ 129	\$ 90	\$ 79	\$ 24
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings											
353	Non-current liabilities =FSS/unclaimed property/ROU			\$ -	\$ -	\$ -	\$ -		\$ 29,369	\$ 3,120	\$ 38,274	
354	Accrued compensated absences- Non-current	\$ 1,532	\$ 5,297	\$ 5,297	\$ 6,889	\$ 8,871	\$ 282	\$ 7,635	\$ 165	\$ 344	\$ 302	\$ 203
350	Total Non-Current Liabilities	\$ 1,532	\$ 5,297	\$ 5,297	\$ 6,889	\$ 8,871	\$ 282	\$ 7,635	\$ 165	\$ 29,714	\$ 3,422	\$ 38,477
300	Total Liabilities	\$ 1,834	\$ 6,343	\$ 6,343	\$ 8,249	\$ 10,627	\$ 664	\$ 9,113	\$ 294	\$ 29,804	\$ 3,501	\$ 38,501
508.4	Net Investment in Capital Assets	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -
511.4	Restricted Net Position	\$ 1,027,477	\$ 4,778,454	\$ 1,662,318	\$ 3,105,601	\$ 3,725,716	\$ 3,821,016	\$ 3,879,637	\$ 5,853,369	\$ 7,526,486	\$ 6,021,398	\$ 5,336,113
512.4	Unrestricted Net Position	\$ 66,093	\$ 61,538	\$ 130,934	\$ 26,318	\$ 5,482	\$ 97,613	\$ 222,523	\$ 175,996	\$ 2,400	\$ 40,135	\$ 26,455
513	Total Equity/Net Assets	\$ 1,167,204	\$ 4,968,575	\$ 1,793,252	\$ 3,131,919	\$ 4,596,875	\$ 3,918,629	\$ 4,102,160	\$ 6,219,365	\$ 7,528,886	\$ 6,061,533	\$ 5,362,568
600	Total Liabilities and Equity/Net assets	\$ 1,169,038	\$ 4,974,918	\$ 1,799,595	\$ 3,140,170	\$ 4,607,503	\$ 3,919,293	\$ 4,111,273	\$ 6,219,659	\$ 7,558,690	\$ 6,065,035	\$ 5,401,067

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	MO001000066	MO001000067	Other Proj- 600	Other Proj- 680	Other Proj -CFP
111	Cash-unrestricted	\$ 415,076	\$ 24,913	\$ 685,037		\$ (58,262)
113	Cash-other restricted -FSS Escrows	\$ 393,998	\$ 190,000	\$ -	\$ 47,641	\$ -
114	Cash-tenant security deposits					
115	Cash - Restricted for payment of current liability				\$ -	\$ -
100	Total Cash	\$ 809,075	\$ 214,913	\$ 685,037	\$ 47,641	\$ (58,262)
121	Accounts receivable - PHA projects					
122	Accounts rec - HUD other projects	\$ -	\$ -	\$ -	\$ -	\$ 146,869
124	Account receivable - other government					
125	Account receivable - miscellaneous	\$ -	\$ -	\$ 11,636	\$ -	\$ -
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	\$ -	\$ -	\$ 11,636	\$ -	\$ 146,869
131	Investments - unrestricted			\$ -		
132	Investments - restricted	\$ -	\$ -			
135	Investments - Restricted- pymt of curr liability					
142	Prepaid expenses and other assets			\$ 808		
150	Total Current Assets	\$ 809,075	\$ 214,913	\$ 697,482	\$ 47,641	\$ 88,607
161	Land	\$ 863,748	\$ -	\$ 374,550		
162	Buildings			\$ 5,642,229		
163	Furniture, equipment and machinery - dwellings					
164	Furniture, equipment and machinery - admin			\$ 358,280		
165	Leasehold improvements			\$ 747,793		
166	Accumulated depreciation			\$ (1,984,586)		
167	Construction in progress			\$ -		
160	Total capital assets, net of accumulated deprec	\$ 863,748	\$ -	\$ 5,138,266	\$ -	\$ -
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 2,318,043	\$ 3,948,750	\$ 5,608,174	\$ 5,120,345	
171	Notes, Loans, & mortgages rec - N/C Partners	\$ 2,318,043	\$ 3,948,750	\$ 5,608,174	\$ 5,120,345	\$ -
174	Other assets	\$ -	\$ -	\$ 18,857	\$ -	\$ -
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 3,181,791	\$ 3,948,750	\$ 10,765,297	\$ 5,120,345	\$ -
190	Total Assets	\$ 3,990,866	\$ 4,163,663	\$ 11,462,779	\$ 5,167,986	\$ 88,607

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	MO001000066	MO001000067	Other Proj- 600	Other Proj- 680	Other Proj -CFP
312	Accounts payable <= 90 days	\$ -	\$ -	\$ 2,139		\$ 78,473
321	Accrued wage/payroll taxes payable			\$ 31,846		\$ 10,107
322	Accrued compensated absences - current portion	\$ -	\$ -	\$ -		
325	Accrued interest payable				\$ 35,283	
341	Tenant security deposits					
342	Unearned Revenue			\$ 1,667		
343	Current portion of long-term debt - CFFP	\$ -	\$ -	\$ -	\$ 335,000	\$ -
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	\$ -	\$ -	\$ 45,060	\$ 370,283	\$ 88,580
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ 1,120,000	\$ -
352	Long-term debt, net of current - operating borrowings					
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 13,211	\$ -	\$ 9,552		
354	Accrued compensated absences- Non-current	\$ 137	\$ -			
350	Total Non-Current Liabilities	\$ 13,348	\$ -	\$ 9,552	\$ 1,120,000	\$ -
300	Total Liabilities	\$ 13,348	\$ -	\$ 54,612	\$ 1,490,283	\$ 88,580
508.4	Net Investment in Capital Assets	\$ 863,748	\$ -	\$ 5,138,266	\$ (1,455,000)	\$ -
511.4	Restricted Net Position	\$ 2,698,830	\$ 4,138,750	\$ 5,608,174	\$ 5,167,986	\$ -
512.4	Unrestricted Net Position	\$ 414,939	\$ 24,913	\$ 661,723	\$ (35,284)	\$ 27
513	Total Equity/Net Assets	\$ 3,977,517	\$ 4,163,663	\$ 11,408,163	\$ 3,677,702	\$ 27
600	Total Liabilities and Equity/Net assets	\$ 3,990,865	\$ 4,163,663	\$ 11,462,777	\$ 5,167,985	\$ 88,607

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009	Operating Fund Program
94100	Ordinary maintenance and operations - labor	\$1,405,311	\$239,563	\$239,563		\$0			\$0	
94200	Ordinary maint and operations - materials	\$586,126	\$114,062	\$114,062	\$0	\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$309,373	\$74,856	\$74,856		\$0			\$0	
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$289,086	\$13,016	\$13,016		\$0			\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal	\$34,116	\$8,850	\$8,850		\$0			\$0	
94300-040	Ordinary Maint & Contracts - Elevator	\$190,960	\$0	\$0		\$0			\$0	
94300-050	Ordinary Maint & Contracts - Landscape &	\$320,311	\$69,593	\$69,593		\$0			\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$456,927	\$173,408	\$173,408		\$0			\$0	
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$78,226	\$12,394	\$12,394		\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$354,221	\$144,455	\$144,455	\$0	\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination	\$240,161	\$24,526	\$24,526		\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$16,570	\$59	\$59		\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine	\$0	\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$877,115	\$74,538	\$73,232	\$1,306	\$0			\$0	
94300	Ordinary Maintenance and Operations	\$3,167,066	\$595,695	\$594,390	\$1,306	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary	\$623,890	\$125,720	\$125,720		\$0			\$0	
94000	Total Maintenance	\$5,782,394	\$1,075,040	\$1,073,734	\$1,306	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor	\$0	\$0			\$0			\$0	
95200	Protective services - other contract costs	\$2,030,362	\$278,616	\$0	\$278,616	\$0			\$0	
95300	Protective services - other	\$230,752	\$222,696	\$222,696		\$0			\$0	
95500	Employee benefit contributions - protective	\$0	\$0			\$0			\$0	
95000	Total Protective Services	\$2,261,114	\$501,312	\$222,696	\$278,616	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance	\$668,242	\$117,522	\$117,522		\$0			\$0	
96120	Liability Insurance	\$246,079	\$34,501	\$34,501		\$0			\$0	
96130	Workmen's Compensation	\$66,044	\$11,555	\$11,555		\$0			\$0	
96140	All other Insurance	\$42,227	\$3,125	\$3,125		\$0			\$0	
96100	Total Insurance Premiums	\$1,022,592	\$166,703	\$166,703	\$0	\$0	\$0	\$0	\$0	\$0
96200	Other general expenses/Amortization	\$6,986,519	\$9,271	\$9,271		\$0			\$0	
96210	Compensated absences	-\$10,757	-\$2,971	-\$2,971		\$0			\$0	
96300	Payments in lieu of taxes	\$0	\$0			\$0			\$0	
96400	Bad debt - tenant rents	\$334,999	\$68,137	\$68,137		\$0			\$0	
96500	Bad debt - mortgages	\$0	\$0			\$0			\$0	
96600	Bad debt - other	\$0	\$0			\$0			\$0	
96800	Severance expense	\$0	\$0			\$0			\$0	
96000	Total Other General Expenses	\$7,310,761	\$74,437	\$74,437	\$0	\$0	\$0	\$0	\$0	\$0
96710	Interest of Mortgage (or Bonds) Payable	\$196,650	\$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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$196,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$26,326,091	\$3,655,010	\$2,795,762	\$859,248	\$0	\$0	\$0	\$0	\$0
97000	soft Excess Revenue Over Operating Expenses	\$2,579,618	\$1,432,889	-\$649,458	\$2,082,347	\$0	\$0	\$0	\$0	\$0
97100	Extraordinary maintenance	\$141,649	\$0	\$0	\$0	\$0			\$0	
97200	Casualty losses- Non-capitalized	\$671,907	\$0	\$0		\$0			\$0	
97300	Housing assistance payments	\$0	\$0			\$0			\$0	
97350	HAP Portability-in	\$0	\$0			\$0			\$0	
97400	Depreciation expense	\$5,133,279	\$1,436,913	\$1,436,913		\$0			\$0	
97500	Fraud losses	\$0	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0	\$0			\$0			\$0	
90000	Total Expenses	\$32,272,926	\$5,091,923	\$4,232,675	\$859,248	\$0	\$0	\$0	\$0	\$0
10010	Operating transfer in - subsidy (4920 In)	\$3,986,112	\$1,460,565	\$1,460,565		\$0			\$0	
10020	Operating transfer out - subsidy (4921 Out)	-\$3,986,112	-\$1,460,565	\$0	-\$1,460,565	\$0			\$0	
10070	Extraordinary items, net gain/loss	\$514,731	\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In	\$172,759	\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out	-\$172,759	-\$18,759	-\$18,759		\$0			\$0	
10100	Total other financing sources (uses)	\$514,731	-\$18,759	\$1,441,806	-\$1,460,565	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	-\$2,852,486	-\$22,783	-\$644,565	\$621,782	\$0	\$0	\$0	\$0	\$0
11020	Required Annual Debt Principal Payments	\$830,250								
11030	Beginning equity	\$163,818,202	\$14,788,618	\$14,788,618		\$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	\$0	\$0			\$0			\$0	
11040-030	Equity Transfers	\$0	\$0			\$0			\$0	
11040-040	Equity Transfers -	\$0	\$0			\$0			\$0	
11040-050	Equity Trf -	\$0	\$0			\$0			\$0	
11040-060	Equity Trf -	\$0	\$0			\$0	\$0		\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)	\$8,371,701	\$621,782	\$621,782		\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	-\$8,371,701	-\$621,782		-\$621,782	\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$621,782	-\$621,782	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	31097	2,928	2,928		-	-		-	-
11210	Unit Months Leased	27496	2,071	2,071		-	-		-	-
11610	Land Purchases	\$0	\$0			\$0			\$0	
11620	Building Purchases	\$0	\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases	\$0	\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases	\$0	\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$3,491,451	\$621,782		\$621,782	\$0			\$0	
11660	Infrastructure Purchases	\$0	\$0			\$0			\$0	
13510	CFFP Debt Service Payments	\$1,026,900	\$0			\$0			\$0	
13901	Replacement Housing Factor Funds	\$0	\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 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		\$267,302	\$267,302		\$255,523	\$255,523		\$263,173	\$263,173
70400	Tenant revenue - other		\$36,233	\$36,233		\$16,230	\$16,230		\$11,667	\$11,667
70500	Total Tenant Revenue	\$0	\$303,535	\$303,535	\$0	\$271,753	\$271,753	\$0	\$274,840	\$274,840
70600	HUD PHA operating grants	\$0	\$639,248	\$452,860	\$186,388	\$645,114	\$442,987	\$202,127	\$613,687	\$349,009
70610	Capital grants	\$0	\$0		\$0	\$1,026,759		\$1,026,759	\$54,945	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$190	\$190		\$558	\$558		\$285	\$285
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$159	\$159
71500	Other revenue		\$53,306	\$53,306		\$6,757	\$6,757		\$6,275	\$6,275
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$0	\$0		\$0			\$0	
70000	Total Revenue	\$0	\$996,279	\$809,891	\$186,388	\$1,950,942	\$722,056	\$1,228,887	\$950,191	\$630,568
91100	Administrative salaries		\$58,707	\$58,707		\$75,535	\$75,535		\$35,322	\$35,322
91200	Auditing fees		\$7,476	\$7,476		\$7,440	\$7,440		\$7,419	\$7,419
91400	Advertising and Marketing		\$0	\$0		\$0	\$0		\$0	\$0
91500	Employee benefit contributions - administrative		\$7,760	\$7,760		\$11,767	\$11,767		\$2,591	\$2,591
91600	Office Expenses		\$64,846	\$64,846	\$0	\$97,442	\$78,674	\$18,767	\$68,589	\$62,078
91700	Legal Expense		\$181,001	\$181,001		\$5,137	\$5,137		\$310	\$310
91800	Travel		\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead		\$27,109	\$27,109		\$24,097	\$24,097		\$22,376	\$22,376
91900	Other		\$870	\$870	\$0	\$4,035	\$4,035		\$1,748	\$1,748
91000	Total Operating-Administrative	\$0	\$347,770	\$347,770	\$0	\$225,452	\$206,685	\$18,767	\$138,353	\$131,842
92100	Tenant services - salaries		\$2,849	\$2,849		\$2,532	\$2,532		\$2,351	\$2,351
92200	Relocation Costs		\$25,600		\$25,600	\$0			\$277	\$277
92300	Employee benefit contributions - tenant services		\$1,017	\$1,017		\$904	\$904		\$839	\$839
92400	Tenant services - other		\$8,470	\$8,470		\$10,505	\$10,505		\$2,690	\$2,690
92500	Total Tenant Services	\$0	\$37,936	\$12,336	\$25,600	\$13,941	\$13,941	\$0	\$6,158	\$6,158
93100	Water		\$11,577	\$11,577		\$16,677	\$16,677		\$18,198	\$18,198
93200	Electricity		\$115,256	\$115,256		\$111,086	\$111,086		\$86,652	\$86,652
93300	Gas		\$30,573	\$30,573		\$37,619	\$37,619		\$29,276	\$29,276
93600	Sewer		\$36,322	\$36,322		\$48,055	\$48,055		\$61,062	\$61,062
93800	Other utilities expense		\$0			\$0			\$0	
93000	Total Utilities	\$0	\$193,728	\$193,728	\$0	\$213,437	\$213,437	\$0	\$195,188	\$195,188

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program	MO001000017	Operating Fund Program
94100	Ordinary maintenance and operations - labor		\$78,726	\$78,726		\$136,307	\$136,307		\$113,216	\$113,216
94200	Ordinary maint and operations - materials		\$39,714	\$39,714		\$48,935	\$48,935		\$27,888	\$27,888
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$16,210	\$16,210		\$14,235	\$14,235		\$5,382	\$5,382
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$46,943	\$46,943		\$13,420	\$13,420		\$42,115	\$42,115
94300-030	Ordinary Maint & Contracts - Snow Removal		\$1,585	\$1,585		\$1,845	\$1,845		\$1,585	\$1,585
94300-040	Ordinary Maint & Contracts - Elevator		\$37,156	\$37,156		\$15,858	\$15,858		\$36,851	\$36,851
94300-050	Ordinary Maint & Contracts - Landscape &		\$4,917	\$4,917		\$7,228	\$7,228		\$5,280	\$5,280
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$19,500	\$19,500		\$33,229	\$33,229		\$4,301	\$4,301
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$8,744	\$8,744		\$0	\$0		\$7,396	\$7,396
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$3,731	\$3,731		\$30,383	\$30,383		\$33,038	\$33,038
94300-090	Ordinary Maint & Contracts - Extermination		\$4,095	\$4,095		\$4,734	\$4,734		\$60,482	\$60,482
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$104	\$104		\$40	\$40		\$0	\$0
94300-110	Ordinary Maint & Contracts - Routine		\$0	\$0		\$0	\$0		\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$47,889	\$47,889	\$0	\$39,043	\$39,043		\$20,625	\$20,625
94300	Ordinary Maintenance and Operations	\$0	\$190,875	\$190,875	\$0	\$160,015	\$160,015	\$0	\$217,055	\$217,055
94500	Employee benefit contribution - ordinary		\$40,755	\$40,755		\$75,675	\$75,675		\$41,130	\$41,130
94000	Total Maintenance	\$0	\$350,071	\$350,071	\$0	\$420,931	\$420,931	\$0	\$399,290	\$399,290
95100	Protective services - labor		\$0	\$0		\$0	\$0		\$0	\$0
95200	Protective services - other contract costs		\$214,899	\$214,899		\$66,422	\$66,422		\$103,073	\$103,073
95300	Protective services - other		\$26	\$26		\$0	\$0		\$0	\$0
95500	Employee benefit contributions - protective		\$0	\$0		\$0	\$0		\$0	\$0
95000	Total Protective Services	\$0	\$214,925	\$214,925	\$0	\$66,422	\$66,422	\$0	\$103,073	\$103,073
96110	Property Insurance		\$63,421	\$63,421		\$53,145	\$53,145		\$49,107	\$49,107
96120	Liability Insurance		\$11,482	\$11,482		\$10,234	\$10,234		\$9,011	\$9,011
96130	Workmen's Compensation		\$5,831	\$5,831		\$6,611	\$6,611		\$6,041	\$6,041
96140	All other Insurance		\$2,153	\$2,153		\$2,306	\$2,306		\$1,619	\$1,619
96100	Total Insurance Premiums	\$0	\$82,887	\$82,887	\$0	\$72,295	\$72,295	\$0	\$65,778	\$65,778
96200	Other general expenses/Amortization		\$1,199	\$1,199		\$839	\$839		\$1,344	\$1,344
96210	Compensated absences		-\$445	-\$445		-\$396	-\$396		-\$367	-\$367
96300	Payments in lieu of taxes		\$0	\$0		\$0	\$0		\$0	\$0
96400	Bad debt - tenant rents		\$28,103	\$28,103		\$17,922	\$17,922		\$5,929	\$5,929
96500	Bad debt - mortgages		\$0	\$0		\$0	\$0		\$0	\$0
96600	Bad debt - other		\$0	\$0		\$0	\$0		\$0	\$0
96800	Severance expense		\$0	\$0		\$0	\$0		\$0	\$0
96000	Total Other General Expenses	\$0	\$28,857	\$28,857	\$0	\$18,365	\$18,365	\$0	\$6,905	\$6,905
96710	Interest of Mortgage (or Bonds) Payable		\$0	\$0		\$0	\$0		\$0	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0	\$0		\$0	\$0
96730	Amortization of Bond Issue Costs		\$0	\$0		\$0	\$0		\$0	\$0

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program	MO001000017	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$0	\$1,256,173	\$1,230,573	\$25,600	\$1,030,843	\$1,012,075	\$18,767	\$914,744	\$908,234
97000	Excess Revenue Over Operating Expenses	\$0	-\$259,894	-\$420,682	\$160,788	\$920,100	-\$290,020	\$1,210,119	\$35,447	-\$277,666
97100	Extraordinary maintenance		\$0	\$0		\$0	\$0		\$1,155	\$1,155
97200	Casualty losses- Non-capitalized		\$0	\$0		\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$466,689	\$466,689		\$319,541	\$319,541		\$19,202	\$19,202
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$0	\$1,722,863	\$1,697,263	\$25,600	\$1,350,384	\$1,331,617	\$18,767	\$935,101	\$928,591
10010	Operating transfer in - subsidy (4920 In)		\$160,788	\$160,788		\$183,360	\$183,360		\$258,168	\$258,168
10020	Operating transfer out - subsidy (4921 Out)		-\$160,788		-\$160,788	-\$183,360		-\$183,360	-\$258,168	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0	\$0		\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$160,788	-\$160,788	\$0	\$183,360	-\$183,360	\$0	\$258,168
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$726,584	-\$726,584	\$0	\$600,558	-\$426,201	\$1,026,759	\$15,090	-\$39,855
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$8,830,571	\$8,830,571		\$3,395,210	\$3,395,210		\$555,845	\$555,845
11040-010	Prior period adj - PMC equity		\$0	\$0		\$0	\$0		\$0	\$0
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0	\$0		\$1,026,759	\$1,026,759		\$54,945	\$54,945
11040-080	Equity Transfers -CFP trf out (4911)		\$0		\$0	-\$1,026,759		-\$1,026,759	-\$54,945	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$1,026,759	-\$1,026,759	\$0	\$54,945
11190	Unit Months Available		1,512	1,512		1,296	1,296		1,188	1,188
11210	Unit Months Leased		1,410	1,410		1,255	1,255		1,116	1,116
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program	MO001000017	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP		\$0		\$0	\$1,026,759		\$1,026,759	\$54,945	
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 2023 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		\$620,559	\$620,559		\$249,073	\$249,073		\$166,390	\$166,390
70400	Tenant revenue - other		\$52,993	\$52,993		\$19,325	\$19,325		\$18,248	\$18,248
70500	Total Tenant Revenue	\$0	\$673,552	\$673,552	\$0	\$268,398	\$268,398	\$0	\$184,638	\$184,638
70600	HUD PHA operating grants	\$264,678	\$1,550,331	\$1,061,488	\$488,843	\$636,421	\$448,285	\$188,136	\$1,178,297	\$670,327
70610	Capital grants	\$54,945	\$985,227		\$985,227	\$0		\$0	\$130,403	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$456	\$456		\$186	\$186		\$5	\$5
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0	\$0		\$0			\$0	
71500	Other revenue		\$338,201	\$338,201		\$7,481	\$7,481		\$78,098	\$78,098
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$0			\$0			\$0	\$0
70000	Total Revenue	\$319,623	\$3,547,768	\$2,073,698	\$1,474,070	\$912,486	\$724,350	\$188,136	\$1,571,442	\$933,069
91100	Administrative salaries		\$120,511	\$120,511		\$67,329	\$67,329		\$50,610	\$50,610
91200	Auditing fees		\$7,913	\$7,913		\$7,471	\$7,471		\$8,322	\$8,322
91400	Advertising and Marketing		\$2,491	\$0	\$2,491	\$0	\$0		\$0	\$0
91500	Employee benefit contributions - administrative		\$13,345	\$13,345		\$5,929	\$5,929		\$6,173	\$6,173
91600	Office Expenses	\$6,510	\$274,625	\$179,953	\$94,672	\$68,060	\$68,060	\$0	\$184,379	\$67,958
91700	Legal Expense		\$26,834	\$26,834		\$2,490	\$2,490		\$5,821	\$5,821
91800	Travel		\$0	\$0		\$0	\$0		\$209	\$209
91810	Allocated Overhead		\$63,470	\$63,470		\$26,679	\$26,679		\$97,464	\$97,464
91900	Other	\$0	\$5,381	\$5,381	\$0	\$2,105	\$2,105	\$0	\$1,465	\$1,465
91000	Total Operating-Administrative	\$6,510	\$514,571	\$417,407	\$97,164	\$180,062	\$180,062	\$0	\$354,442	\$238,021
92100	Tenant services - salaries		\$6,669	\$6,669		\$2,803	\$2,803		\$10,241	\$10,241
92200	Relocation Costs		\$0	\$0		\$0	\$0		\$0	\$0
92300	Employee benefit contributions - tenant services		\$2,381	\$2,381		\$1,001	\$1,001		\$3,657	\$3,657
92400	Tenant services - other		\$1,870	\$1,870		\$0	\$0		\$0	\$0
92500	Total Tenant Services	\$0	\$10,920	\$10,920	\$0	\$3,804	\$3,804	\$0	\$13,898	\$13,898
93100	Water		\$40,517	\$40,517		\$19,205	\$19,205		\$35,435	\$35,435
93200	Electricity		\$287,473	\$287,473		\$136,405	\$136,405		\$17,637	\$17,637
93300	Gas		\$46,472	\$46,472		\$0	\$0		\$11,206	\$11,206
93600	Sewer		\$168,587	\$168,587		\$48,913	\$48,913		\$127,856	\$127,856
93800	Other utilities expense		\$0	\$0		\$0	\$0		\$0	\$0
93000	Total Utilities	\$0	\$543,049	\$543,049	\$0	\$204,523	\$204,523	\$0	\$192,133	\$192,133

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program	Capital Fund Program	MO001000034	Operating Fund Program
94100	Ordinary maintenance and operations - labor		\$268,820	\$268,820		\$97,365	\$97,365		\$141,654	\$141,654
94200	Ordinary maint and operations - materials		\$78,864	\$78,864	\$0	\$19,222	\$19,222		\$96,609	\$96,609
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$28,246	\$28,246		\$10,860	\$10,860		\$77,560	\$77,560
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$32,103	\$32,103		\$296	\$296		\$19,184	\$19,184
94300-030	Ordinary Maint & Contracts - Snow Removal		\$1,965	\$1,965		\$8,280	\$8,280		\$2,065	\$2,065
94300-040	Ordinary Maint & Contracts - Elevator		\$69,439	\$69,439		\$19,352	\$19,352		\$611	\$611
94300-050	Ordinary Maint & Contracts - Landscape &		\$7,387	\$7,387		\$26,176	\$26,176		\$20,419	\$20,419
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$11,598	\$11,598		\$36,889	\$36,889		\$42,975	\$42,975
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$4,299	\$4,299		\$2,630	\$2,630		\$23,011	\$23,011
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$34,368	\$34,368		\$18,924	\$18,924		\$9,246	\$9,246
94300-090	Ordinary Maint & Contracts - Extermination		\$98,586	\$98,586		\$7,457	\$7,457		\$2,996	\$2,996
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$3,435	\$3,435		\$0	\$0		\$0	\$0
94300-110	Ordinary Maint & Contracts - Routine		\$0	\$0		\$0	\$0		\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$126,450	\$126,450	\$0	\$17,382	\$17,382		\$62,768	\$62,768
94300	Ordinary Maintenance and Operations	\$0	\$417,876	\$417,876	\$0	\$148,245	\$148,245	\$0	\$260,835	\$260,835
94500	Employee benefit contribution - ordinary		\$103,793	\$103,793		\$63,927	\$63,927		\$53,342	\$53,342
94000	Total Maintenance	\$0	\$869,353	\$869,353	\$0	\$328,759	\$328,759	\$0	\$554,440	\$554,440
95100	Protective services - labor		\$0	\$0		\$0	\$0		\$0	\$0
95200	Protective services - other contract costs		\$406,061	\$406,061		\$75,239	\$75,239		\$169,555	\$54,373
95300	Protective services - other		\$5,047	\$5,047		\$0	\$0		\$563	\$563
95500	Employee benefit contributions - protective		\$0	\$0		\$0	\$0		\$0	\$0
95000	Total Protective Services	\$0	\$411,108	\$411,108	\$0	\$75,239	\$75,239	\$0	\$170,118	\$54,936
96110	Property Insurance		\$120,899	\$120,899		\$31,234	\$31,234		\$66,621	\$66,621
96120	Liability Insurance		\$27,039	\$27,039		\$10,533	\$10,533		\$13,813	\$13,813
96130	Workmen's Compensation		\$13,589	\$13,589		\$5,412	\$5,412		\$7,131	\$7,131
96140	All other Insurance		\$11,917	\$11,917		\$5,350	\$5,350		\$2,142	\$2,142
96100	Total Insurance Premiums	\$0	\$173,445	\$173,445	\$0	\$52,528	\$52,528	\$0	\$89,707	\$89,707
96200	Other general expenses/Amortization		\$9,109	\$9,109		\$993	\$993		\$553	\$553
96210	Compensated absences		-\$1,042	-\$1,042		-\$438	-\$438		-\$1,600	-\$1,600
96300	Payments in lieu of taxes		\$0	\$0		\$0	\$0		\$0	\$0
96400	Bad debt - tenant rents		\$53,772	\$53,772		\$17,463	\$17,463		\$43,453	\$43,453
96500	Bad debt - mortgages		\$0	\$0		\$0	\$0		\$0	\$0
96600	Bad debt - other		\$0	\$0		\$0	\$0		\$0	\$0
96800	Severance expense		\$0	\$0		\$0	\$0		\$0	\$0
96000	Total Other General Expenses	\$0	\$61,839	\$61,839	\$0	\$18,019	\$18,019	\$0	\$42,406	\$42,406
96710	Interest of Mortgage (or Bonds) Payable		\$0	\$0		\$0	\$0		\$0	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0	\$0		\$0	\$0
96730	Amortization of Bond Issue Costs		\$0	\$0		\$0	\$0		\$0	\$0

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program	Capital Fund Program	MO001000034	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$6,510	\$2,584,284	\$2,487,121	\$97,164	\$862,935	\$862,935	\$0	\$1,417,144	\$1,185,541
97000	Excess Revenue Over Operating Expenses	\$313,113	\$963,483	-\$413,423	\$1,376,906	\$49,551	-\$138,585	\$188,136	\$154,298	-\$252,472
97100	Extraordinary maintenance		\$140,494	\$104,951	\$35,543	\$0	\$0		\$0	
97200	Casualty losses- Non-capitalized		\$268,831	\$268,831		\$0			\$194,981	\$194,981
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$180,133	\$180,133		\$91,767	\$91,767		\$1,029,566	\$1,029,566
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$6,510	\$3,173,743	\$3,041,037	\$132,707	\$954,702	\$954,702	\$0	\$2,641,691	\$2,410,088
10010	Operating transfer in - subsidy (4920 In)		\$356,136	\$356,136		\$188,136	\$188,136		\$276,367	\$276,367
10020	Operating transfer out - subsidy (4921 Out)	-\$258,168	-\$356,136		-\$356,136	-\$188,136		-\$188,136	-\$276,367	\$0
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$18,759	\$18,759
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$258,168	\$0	\$356,136	-\$356,136	\$0	\$188,136	-\$188,136	\$18,759	\$295,126
10000	Excess (Deficiency) of Revenue Over (Under)	\$54,945	\$374,024	-\$611,203	\$985,227	-\$42,216	-\$42,216	\$0	-\$1,051,490	-\$1,181,893
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,929,669	\$2,929,669		\$709,133	\$709,133		\$21,504,686	\$21,504,686
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$985,227	\$985,227		\$0			\$130,403	\$130,403
11040-080	Equity Transfers -CFP trf out (4911)	-\$54,945	-\$985,227		-\$985,227	\$0			-\$130,403	
11040	Prior period adjustments, equity transfers, and	-\$54,945	\$0	\$985,227	-\$985,227	\$0	\$0	\$0	\$0	\$130,403
11190	Unit Months Available		3,411	3,411		1,452	1,452		1,752	1,752
11210	Unit Months Leased		3,032	3,032		1,283	1,283		1,644	1,644
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program	Capital Fund Program	MO001000034	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$54,945	\$985,227		\$985,227	\$0		\$0	\$130,403	
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 2023 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		\$98,412	\$98,412		\$192,947	\$192,947		\$87,679	\$87,679
70400	Tenant revenue - other		\$4,129	\$4,129		\$18,884	\$18,884		\$13,221	\$13,221
70500	Total Tenant Revenue	\$0	\$102,541	\$102,541	\$0	\$211,831	\$211,831	\$0	\$100,900	\$100,900
70600	HUD PHA operating grants	\$507,970	\$1,096,020	\$576,134	\$519,886	\$877,977	\$641,510	\$236,467	\$1,420,633	\$997,613
70610	Capital grants	\$130,403	\$508,213		\$508,213	\$170,607		\$170,607	\$501,728	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$19	\$19		\$2	\$2		\$0	\$0
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	Fraud recovery		\$119	\$119		\$0			\$2,767	\$2,767
71500	Other revenue		\$16,829	\$16,829		\$13,696	\$13,696		\$292,653	\$292,653
71600	Gain or loss on sale of capital assets		\$0			\$0	\$0		\$0	\$0
72000	Investment income - restricted		\$0	\$0		\$0			\$0	
70000	Total Revenue	\$638,373	\$1,723,741	\$695,642	\$1,028,099	\$1,274,113	\$867,039	\$407,074	\$2,318,682	\$1,393,934
91100	Administrative salaries		\$39,814	\$39,814		\$44,470	\$44,470		\$99,300	\$99,300
91200	Auditing fees		\$7,832	\$7,832		\$7,737	\$7,737		\$1,149	\$1,149
91400	Advertising and Marketing	\$0	\$0	\$0		\$2,358	\$0	\$2,358	\$0	\$0
91500	Employee benefit contributions - administrative		\$5,512	\$5,512		\$5,572	\$5,572		\$45,809	\$45,809
91600	Office Expenses	\$116,422	\$88,587	\$39,329	\$49,258	\$91,034	\$62,012	\$29,022	\$50,145	\$23,071
91700	Legal Expense		\$6,032	\$5,950	\$83	\$680	\$680		\$8,603	\$8,603
91800	Travel		\$0	\$0		\$214	\$214		\$0	\$0
91810	Allocated Overhead		\$56,585	\$56,585		\$48,840	\$48,840		\$95,528	\$95,528
91900	Other	\$0	\$20,632	\$20,632	\$0	\$14,055	\$14,055	\$0	\$1,488	\$1,488
91000	Total Operating-Administrative	\$116,422	\$224,994	\$175,654	\$49,341	\$214,959	\$183,580	\$31,379	\$302,021	\$274,947
92100	Tenant services - salaries		\$5,946	\$5,946		\$5,132	\$5,132		\$10,038	\$10,038
92200	Relocation Costs		\$0			\$0			\$11,922	\$11,922
92300	Employee benefit contributions - tenant services		\$2,123	\$2,123		\$1,832	\$1,832		\$3,584	\$3,584
92400	Tenant services - other		\$0	\$0		\$0	\$0		\$0	\$0
92500	Total Tenant Services	\$0	\$8,069	\$8,069	\$0	\$6,964	\$6,964	\$0	\$25,543	\$25,543
93100	Water		\$43,345	\$43,345		\$36,610	\$36,610		\$43,025	\$43,025
93200	Electricity		\$17,246	\$17,246		\$53,931	\$53,931		\$22,627	\$22,627
93300	Gas		\$7,738	\$7,738		\$29,968	\$29,968		\$22,468	\$22,468
93600	Sewer		\$140,750	\$140,750		\$116,990	\$116,990		\$137,460	\$137,460
93800	Other utilities expense		\$0			\$0			\$0	
93000	Total Utilities	\$0	\$209,079	\$209,079	\$0	\$237,498	\$237,498	\$0	\$225,580	\$225,580

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program
94100	Ordinary maintenance and operations - labor		\$55,740	\$55,740		\$164,169	\$164,169		\$99,665	\$99,665
94200	Ordinary maint and operations - materials	\$0	\$49,535	\$49,535	\$0	\$54,496	\$36,073	\$18,423	\$56,710	\$56,710
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$23,212	\$23,212	\$0	\$26,282	\$26,282	\$0	\$23,291	\$23,291
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$12,423	\$12,423		\$65,032	\$65,032		\$22,623	\$22,623
94300-030	Ordinary Maint & Contracts - Snow Removal		\$1,955	\$1,955		\$4,541	\$4,541		\$0	\$0
94300-040	Ordinary Maint & Contracts - Elevator		\$0	\$0		\$11,693	\$11,693		\$0	\$0
94300-050	Ordinary Maint & Contracts - Landscape &		\$40,200	\$40,200		\$48,085	\$48,085		\$83,135	\$83,135
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$67,086	\$67,086		\$13,025	\$13,025		\$24,248	\$24,248
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$3,190	\$3,190		\$13,758	\$13,758		\$2,805	\$2,805
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$30,077	\$30,077		\$23,898	\$23,898		\$24,835	\$24,835
94300-090	Ordinary Maint & Contracts - Extermination		\$8,520	\$8,520		\$16,277	\$16,277		\$7,892	\$7,892
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$0	\$0		\$3,343	\$3,343		\$9,588	\$9,588
94300-110	Ordinary Maint & Contracts - Routine		\$0	\$0		\$0	\$0		\$0	\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$25,651	\$25,651	\$0	\$28,171	\$28,171		\$141,916	\$141,658
94300	Ordinary Maintenance and Operations	\$0	\$212,314	\$212,314	\$0	\$254,104	\$254,104	\$0	\$340,332	\$340,074
94500	Employee benefit contribution - ordinary		\$27,404	\$27,404		\$58,984	\$58,984		\$28,187	\$28,187
94000	Total Maintenance	\$0	\$344,993	\$344,993	\$0	\$531,753	\$513,330	\$18,423	\$524,894	\$524,636
95100	Protective services - labor		\$0	\$0		\$0	\$0		\$0	\$0
95200	Protective services - other contract costs	\$115,182	\$90,341	\$29,637	\$60,704	\$2,123	\$2,123		\$495	\$495
95300	Protective services - other		\$416	\$416		\$200	\$200		\$1,804	\$1,804
95500	Employee benefit contributions - protective		\$0	\$0		\$0	\$0		\$0	\$0
95000	Total Protective Services	\$115,182	\$90,757	\$30,053	\$60,704	\$2,323	\$2,323	\$0	\$2,299	\$2,299
96110	Property Insurance		\$37,036	\$37,036		\$58,839	\$58,839		\$60,765	\$60,765
96120	Liability Insurance		\$7,400	\$7,400		\$13,326	\$13,326		\$11,436	\$11,436
96130	Workmen's Compensation		\$4,333	\$4,333		\$4,601	\$4,601		\$0	\$0
96140	All other Insurance		\$1,160	\$1,160		\$1,727	\$1,727		\$10,692	\$10,692
96100	Total Insurance Premiums	\$0	\$49,929	\$49,929	\$0	\$78,492	\$78,492	\$0	\$82,893	\$82,893
96200	Other general expenses/Amortization		\$410	\$410		\$9,066	\$1,681	\$7,385	\$23,419	\$23,419
96210	Compensated absences		-\$929	-\$929		-\$802	-\$802		-\$1,569	-\$1,569
96300	Payments in lieu of taxes		\$0	\$0		\$0	\$0		\$0	\$0
96400	Bad debt - tenant rents		\$11,937	\$11,937		\$59,993	\$59,993		\$12,881	\$12,881
96500	Bad debt - mortgages		\$0	\$0		\$0	\$0		\$0	\$0
96600	Bad debt - other		\$0	\$0		\$0	\$0		\$0	\$0
96800	Severance expense		\$0	\$0		\$0	\$0		\$0	\$0
96000	Total Other General Expenses	\$0	\$11,418	\$11,418	\$0	\$68,257	\$60,872	\$7,385	\$34,732	\$34,732
96710	Interest of Mortgage (or Bonds) Payable		\$118,323	\$118,323		\$0	\$0		\$0	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0	\$0		\$0	\$0
96730	Amortization of Bond Issue Costs		\$0	\$0		\$0	\$0		\$0	\$0

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$118,323	\$0	\$118,323	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$231,604	\$1,057,562	\$829,195	\$228,368	\$1,140,246	\$1,083,059	\$57,187	\$1,197,962	\$1,170,630
97000	soft Excess Revenue Over Operating Expenses	\$406,770	\$666,179	-\$133,553	\$799,732	\$133,867	-\$216,020	\$349,887	\$1,120,720	\$223,304
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$208,095	\$208,095
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$403,835	\$403,835		\$475,172	\$475,172		\$302,815	\$302,815
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$231,604	\$1,461,398	\$1,233,030	\$228,368	\$1,615,419	\$1,558,231	\$57,187	\$1,708,872	\$1,681,540
10010	Operating transfer in - subsidy (4920 In)		\$291,519	\$291,519		\$179,280	\$179,280		\$395,688	\$395,688
10020	Operating transfer out - subsidy (4921 Out)	-\$276,367	-\$291,519		-\$291,519	-\$179,280		-\$179,280	-\$395,688	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$190,000	\$190,000
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$276,367	\$0	\$291,519	-\$291,519	\$0	\$179,280	-\$179,280	\$190,000	\$585,688
10000	Excess (Deficiency) of Revenue Over (Under)	\$130,403	\$262,343	-\$245,870	\$508,213	-\$341,305	-\$511,912	\$170,607	\$799,810	\$298,082
11020	Required Annual Debt Principal Payments		\$508,213		\$508,213					
11030	Beginning equity		\$2,914,494	\$2,914,494		\$6,414,618	\$6,414,618		\$1,884,909	\$1,884,909
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$508,213	\$508,213		\$170,607	\$170,607		\$501,728	\$501,728
11040-080	Equity Transfers -CFP trf out (4911)	-\$130,403	-\$508,213		-\$508,213	-\$170,607		-\$170,607	-\$501,728	
11040	Prior period adjustments, equity transfers, and	-\$130,403	\$0	\$508,213	-\$508,213	\$0	\$170,607	-\$170,607	\$0	\$501,728
11190	Unit Months Available		872	872		1,583	1,583		1,066	1,066
11210	Unit Months Leased		809	809		1,342	1,342		915	915
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$130,403	\$0		\$0	\$170,607		\$170,607	\$501,728	
11660	Infrastructure Purchases		\$0			\$0			\$0	
13510	CFFP Debt Service Payments		\$626,536		\$626,536	\$0			\$0	
13901	Replacement Housing Factor Funds		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$423,020	\$491,246	\$491,246	\$0	\$286,567	\$286,567	\$0	\$327,030	\$327,030
70610	Capital grants	\$501,728	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0	\$0		\$0	\$0		\$0	\$0
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$2,217	\$2,217		\$10,428	\$10,428		\$0	\$0
70000	Total Revenue	\$924,748	\$493,463	\$493,463	\$0	\$296,995	\$296,995	\$0	\$327,030	\$327,030
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$665	\$665		\$445	\$445		\$481	\$481
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$27,074	\$646	\$646	\$0	\$431	\$431	\$0	\$462	\$462
91700	Legal Expense		\$1,833	\$1,833		\$0			\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$55,294	\$55,294		\$37,006	\$37,006		\$40,018	\$40,018
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$27,074	\$58,439	\$58,439	\$0	\$37,882	\$37,882	\$0	\$40,961	\$40,961
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs	\$0	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$0			\$0	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$139,608	\$139,608		\$78,278	\$78,278		\$83,691	\$83,691
93000	Total Utilities	\$0	\$139,608	\$139,608	\$0	\$78,278	\$78,278	\$0	\$83,691	\$83,691

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
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	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$0			\$0			\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$258	\$0			\$0			\$0	
94300	Ordinary Maintenance and Operations	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$258	\$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		\$8,358	\$8,358		\$5,748	\$5,748		\$5,788	\$5,788
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$8,358	\$8,358	\$0	\$5,748	\$5,748	\$0	\$5,788	\$5,788
96200	Other general expenses/Amortization		\$518,100	\$518,100		\$478,057	\$478,057		\$371,320	\$371,320
96210	Compensated absences		\$0	\$0		\$0	\$0		\$0	\$0
96300	Payments in lieu of taxes		\$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			\$0			\$0	
96000	Total Other General Expenses	\$0	\$518,100	\$518,100	\$0	\$478,057	\$478,057	\$0	\$371,320	\$371,320
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$27,332	\$724,505	\$724,505	\$0	\$599,965	\$599,965	\$0	\$501,761	\$501,761
97000	Excess Revenue Over Operating Expenses	\$897,416	-\$231,042	-\$231,042	\$0	-\$302,971	-\$302,971	\$0	-\$174,731	-\$174,731
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$27,332	\$724,505	\$724,505	\$0	\$599,965	\$599,965	\$0	\$501,761	\$501,761
10010	Operating transfer in - subsidy (4920 In)		\$0			\$0			\$0	
10020	Operating transfer out - subsidy (4921 Out)	-\$395,688	\$0			\$0			\$0	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$68,000	\$68,000		\$66,000	\$66,000		\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$395,688	\$68,000	\$68,000	\$0	\$66,000	\$66,000	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$501,728	-\$163,042	-\$163,042	\$0	-\$236,971	-\$236,971	\$0	-\$174,731	-\$174,731
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,174,218	\$2,174,218		\$3,078,292	\$3,078,292		\$3,469,482	\$3,469,482
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	-\$501,728	\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	-\$501,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		1,038	1,038		742	742		768	768
11210	Unit Months Leased		891	891		605	605		684	684
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$501,728	\$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 2023 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$0	\$188,304	\$147,744	\$40,560	\$201,434	\$156,450	\$44,984	\$241,053	\$191,571
70610	Capital grants	\$0	\$0			\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0			\$0			\$0	
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$31	\$31		\$0			\$19	\$19
70000	Total Revenue	\$0	\$188,335	\$147,775	\$40,560	\$201,434	\$156,450	\$44,984	\$241,073	\$191,590
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$186	\$186		\$129	\$129		\$235	\$235
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$0	\$1,016	\$1,016	\$0	\$2,333	\$2,333	\$0	\$1,284	\$1,284
91700	Legal Expense		\$74		\$74	\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$15,491	\$15,491		\$10,758	\$10,758		\$19,579	\$19,579
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$0	\$16,767	\$16,693	\$74	\$13,220	\$13,220	\$0	\$21,098	\$21,098
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	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$10,400	\$10,400		\$48,252	\$48,252		\$21,250	\$21,250
93000	Total Utilities	\$0	\$10,400	\$10,400	\$0	\$48,252	\$48,252	\$0	\$21,250	\$21,250

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
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	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$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		\$40,508	\$12,491	\$28,017	\$45,005	\$13,874	\$31,130	\$49,541	\$15,297
95300	Protective services - other		\$0	\$0		\$0	\$0		\$0	\$0
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$40,508	\$12,491	\$28,017	\$45,005	\$13,874	\$31,130	\$49,541	\$15,297
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$3,374	\$3,374		\$2,952	\$2,952		\$4,029	\$4,029
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$3,374	\$3,374	\$0	\$2,952	\$2,952	\$0	\$4,029	\$4,029
96200	Other general expenses/Amortization		\$163,745	\$163,745		\$111,495	\$111,495		\$166,595	\$166,595
96210	Compensated absences		\$0	\$0		\$0	\$0		\$0	\$0
96300	Payments in lieu of taxes		\$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			\$0			\$0	
96000	Total Other General Expenses	\$0	\$163,745	\$163,745	\$0	\$111,495	\$111,495	\$0	\$166,595	\$166,595
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$0	\$234,794	\$206,703	\$28,091	\$220,924	\$189,794	\$31,130	\$262,513	\$228,270
97000	soft Excess Revenue Over Operating Expenses	\$0	-\$46,459	-\$58,928	\$12,468	-\$19,490	-\$33,344	\$13,854	-\$21,440	-\$36,679
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$0	\$234,794	\$206,703	\$28,091	\$220,924	\$189,794	\$31,130	\$262,513	\$228,270
10010	Operating transfer in - subsidy (4920 In)		\$12,468	\$12,468		\$13,854	\$13,854		\$15,239	\$15,239
10020	Operating transfer out - subsidy (4921 Out)		-\$12,468		-\$12,468	-\$13,854		-\$13,854	-\$15,239	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		-\$66,000	-\$66,000		\$0			-\$68,000	-\$68,000
10100	Total other financing sources (uses)	\$0	-\$66,000	-\$53,532	-\$12,468	\$0	\$13,854	-\$13,854	-\$68,000	-\$52,761
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$112,459	-\$112,459	\$0	-\$19,490	-\$19,490	\$0	-\$89,440	-\$89,440
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$2,963,440	\$2,963,440		\$681,513	\$681,513		\$2,404,707	\$2,404,707
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		432	432		473	473		524	524
11210	Unit Months Leased		400	400		385	385		482	482
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000047	Operating Fund Program	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$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 2023 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			\$44,208	\$44,208		\$0	
70400	Tenant revenue - other		\$0			\$2,102	\$2,102		\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$46,310	\$46,310	\$0	\$0	\$0
70600	HUD PHA operating grants	\$49,482	\$321,665	\$250,977	\$70,688	\$207,032	\$135,810	\$71,222	\$382,851	\$298,506
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$2	\$2		\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0			\$3,379	\$3,379		\$0	\$0
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$1,120	\$1,120		\$0			\$26,773	\$26,773
70000	Total Revenue	\$49,482	\$322,785	\$252,097	\$70,688	\$256,723	\$185,500	\$71,222	\$409,624	\$325,279
91100	Administrative salaries		\$0			\$12,036	\$12,036		\$0	
91200	Auditing fees		\$419	\$419		\$7,295	\$7,295		\$210	\$210
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$1,442	\$1,442		\$0	
91600	Office Expenses	\$0	\$624	\$624	\$0	\$7,443	\$7,443	\$0	\$1,324	\$1,324
91700	Legal Expense		\$963		\$963	\$8,016	\$8,016		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$34,855	\$34,855		\$12,049	\$12,049		\$17,427	\$17,427
91900	Other	\$0	\$0	\$0	\$0	\$515	\$515	\$0	\$0	\$0
91000	Total Operating-Administrative	\$0	\$36,860	\$35,898	\$963	\$48,795	\$48,795	\$0	\$18,961	\$18,961
92100	Tenant services - salaries		\$0			\$1,266	\$1,266		\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$452	\$452		\$0	
92400	Tenant services - other		\$0	\$0		\$0			\$0	\$0
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$1,718	\$1,718	\$0	\$0	\$0
93100	Water		\$0			\$6,696	\$6,696		\$0	
93200	Electricity		\$0			\$15,189	\$15,189		\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$17,716	\$17,716		\$0	
93800	Other utilities expense		\$73,837	\$73,837		\$0			\$105,084	\$105,084
93000	Total Utilities	\$0	\$73,837	\$73,837	\$0	\$39,601	\$39,601	\$0	\$105,084	\$105,084

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000050	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program
94100	Ordinary maintenance and operations - labor		\$0			\$10,087	\$10,087		\$0	
94200	Ordinary maint and operations - materials		\$0			\$0	\$0		\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$9,237	\$9,237		\$0	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$0			\$21,930	\$21,930		\$0	
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0			\$1,445	\$1,445		\$0	
94300-040	Ordinary Maint & Contracts - Elevator		\$0			\$0	\$0		\$0	
94300-050	Ordinary Maint & Contracts - Landscape &		\$0			\$7,893	\$7,893		\$0	
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0			\$30,668	\$30,668		\$0	
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$0			\$0	\$0		\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$1,267	\$1,267		\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$4,596	\$4,596		\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$0			\$0	\$0		\$0	
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0	\$0		\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$0			\$21,226	\$21,226		\$0	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$98,261	\$98,261	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$2,972	\$2,972		\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$111,321	\$111,321	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs	\$34,243	\$69,795	\$21,543	\$48,252	\$27,019	\$8,340	\$18,678	\$84,418	\$26,049
95300	Protective services - other		\$0	\$0		\$0			\$0	\$0
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$34,243	\$69,795	\$21,543	\$48,252	\$27,019	\$8,340	\$18,678	\$84,418	\$26,049
96110	Property Insurance		\$0			\$9,653	\$9,653		\$0	
96120	Liability Insurance		\$5,621	\$5,621		\$2,116	\$2,116		\$5,495	\$5,495
96130	Workmen's Compensation		\$0			\$942	\$942		\$0	
96140	All other Insurance		\$0			\$37	\$37		\$0	
96100	Total Insurance Premiums	\$0	\$5,621	\$5,621	\$0	\$12,748	\$12,748	\$0	\$5,495	\$5,495
96200	Other general expenses/Amortization		\$343,515	\$343,515		\$7,100	\$7,100		\$275,790	\$275,790
96210	Compensated absences		\$0	\$0		-\$198	-\$198		\$0	\$0
96300	Payments in lieu of taxes		\$0			\$0			\$0	
96400	Bad debt - tenant rents		\$0			\$15,409	\$15,409		\$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	\$343,515	\$343,515	\$0	\$22,310	\$22,310	\$0	\$275,790	\$275,790
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000050	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$34,243	\$529,628	\$480,414	\$49,214	\$263,512	\$244,833	\$18,678	\$489,748	\$431,379
97000	Excess Revenue Over Operating Expenses	\$15,239	-\$206,844	-\$228,317	\$21,473	-\$6,789	-\$59,333	\$52,544	-\$80,124	-\$106,099
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$201,107	\$201,107		\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$34,243	\$529,628	\$480,414	\$49,214	\$464,619	\$445,941	\$18,678	\$489,748	\$431,379
10010	Operating transfer in - subsidy (4920 In)		\$21,473	\$21,473		\$52,544	\$52,544		\$25,976	\$25,976
10020	Operating transfer out - subsidy (4921 Out)	-\$15,239	-\$21,473		-\$21,473	-\$52,544		-\$52,544	-\$25,976	
10070	Extraordinary items, net gain/loss		\$0			\$83,665	\$83,665		\$0	
10091	Inter Project Excess Cash Transfer In		\$0	\$0		\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$15,239	\$0	\$21,473	-\$21,473	\$83,665	\$136,210	-\$52,544	\$0	\$25,976
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$206,844	-\$206,844	\$0	-\$124,231	-\$124,231	\$0	-\$80,124	-\$80,124
11020	Required Annual Debt Principal Payments					\$0	\$0			
11030	Beginning equity		\$5,171,397	\$5,171,397		\$1,812,535	\$1,812,535		\$3,152,544	\$3,152,544
11040-010	Prior period adj - PMC equity		\$0			\$0	\$0		\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0	\$0		\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0		\$0	\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		744	744		270	270		900	900
11210	Unit Months Leased		709	709		234	234		796	796
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000050	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$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 2023 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$84,345	\$144,269	\$119,528	\$24,741	\$313,631	\$313,631	\$0	\$280,610	\$240,124
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0			\$0	\$0		\$1,453	\$1,453
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$4,424	\$4,424		\$28,902	\$28,902		\$6,255	\$6,255
70000	Total Revenue	\$84,345	\$148,693	\$123,952	\$24,741	\$342,533	\$342,533	\$0	\$288,318	\$247,832
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$62	\$62		\$215	\$215		\$215	\$215
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$0	\$396	\$396	\$0	\$1,525	\$1,525	\$0	\$312	\$312
91700	Legal Expense		\$0			\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$5,164	\$5,164		\$17,858	\$17,858		\$17,858	\$17,858
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$0	\$5,621	\$5,621	\$0	\$19,597	\$19,597	\$0	\$18,384	\$18,384
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	\$0
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$37,086	\$37,086		\$122,641	\$122,641		\$42,461	\$42,461
93000	Total Utilities	\$0	\$37,086	\$37,086	\$0	\$122,641	\$122,641	\$0	\$42,461	\$42,461

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
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	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$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	\$58,369	\$24,751	\$7,629	\$17,122	\$0			\$40,508	\$12,491
95300	Protective services - other		\$0	\$0		\$0			\$0	\$0
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$58,369	\$24,751	\$7,629	\$17,122	\$0	\$0	\$0	\$40,508	\$12,491
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$2,088	\$2,088		\$7,067	\$7,067		\$3,277	\$3,277
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$2,088	\$2,088	\$0	\$7,067	\$7,067	\$0	\$3,277	\$3,277
96200	Other general expenses/Amortization		\$126,047	\$126,047		\$422,520	\$422,520		\$245,744	\$245,744
96210	Compensated absences		\$0	\$0		\$0	\$0		\$0	\$0
96300	Payments in lieu of taxes		\$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			\$0			\$0	
96000	Total Other General Expenses	\$0	\$126,047	\$126,047	\$0	\$422,520	\$422,520	\$0	\$245,744	\$245,744
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$58,369	\$195,593	\$178,471	\$17,122	\$571,825	\$571,825	\$0	\$350,374	\$322,357
97000	Excess Revenue Over Operating Expenses	\$25,976	-\$46,900	-\$54,519	\$7,620	-\$229,292	-\$229,292	\$0	-\$62,057	-\$74,525
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$58,369	\$195,593	\$178,471	\$17,122	\$571,825	\$571,825	\$0	\$350,374	\$322,357
10010	Operating transfer in - subsidy (4920 In)		\$7,620	\$7,620		\$0			\$12,468	\$12,468
10020	Operating transfer out - subsidy (4921 Out)	-\$25,976	-\$7,620		-\$7,620	\$0			-\$12,468	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$25,976	\$0	\$7,620	-\$7,620	\$0	\$0	\$0	\$0	\$12,468
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$46,900	-\$46,900	\$0	-\$229,292	-\$229,292	\$0	-\$62,057	-\$62,057
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$1,214,103	\$1,214,103		\$5,197,867	\$5,197,867		\$1,855,308	\$1,855,308
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		264	264		951	951		432	432
11210	Unit Months Leased		244	244		900	900		391	391
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$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 2023 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$40,486	\$278,484	\$226,752	\$51,732	\$334,861	\$278,631	\$56,230	\$280,128	\$230,646
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted	\$0	\$0	\$0		\$0			\$0	\$0
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$0	\$0		\$71,671	\$71,671		\$0	\$0
71600	Gain or loss on sale of capital assets		\$0	\$0		\$0			\$0	
72000	Investment income - restricted		\$10,516	\$10,516		\$9,477	\$9,477		\$6,494	\$6,494
70000	Total Revenue	\$40,486	\$288,999	\$237,268	\$51,732	\$416,009	\$359,779	\$56,230	\$286,623	\$237,140
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$279	\$279		\$365	\$365		\$331	\$331
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$0	\$698	\$698	\$0	\$550	\$550	\$0	\$702	\$702
91700	Legal Expense		\$0	\$0		\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$23,236	\$23,236		\$30,337	\$30,337		\$27,540	\$27,540
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$0	\$24,213	\$24,213	\$0	\$31,251	\$31,251	\$0	\$28,573	\$28,573
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	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$75,359	\$75,359		\$76,260	\$76,260		\$72,083	\$72,083
93000	Total Utilities	\$0	\$75,359	\$75,359	\$0	\$76,260	\$76,260	\$0	\$72,083	\$72,083

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
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	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$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	\$28,017	\$51,769	\$15,969	\$35,800	\$56,266	\$17,353	\$38,913	\$49,542	\$15,298
95300	Protective services - other		\$0	\$0		\$0	\$0		\$0	\$0
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	Total Protective Services	\$28,017	\$51,769	\$15,969	\$35,800	\$56,266	\$17,353	\$38,913	\$49,542	\$15,298
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$4,307	\$4,307		\$4,465	\$4,465		\$4,081	\$4,081
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0			\$0	
96100	Total Insurance Premiums	\$0	\$4,307	\$4,307	\$0	\$4,465	\$4,465	\$0	\$4,081	\$4,081
96200	Other general expenses/Amortization		\$271,669	\$271,669		\$385,062	\$385,062		\$299,764	\$299,764
96210	Compensated absences		\$0	\$0		\$0	\$0		\$0	\$0
96300	Payments in lieu of taxes		\$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			\$0			\$0	
96000	Total Other General Expenses	\$0	\$271,669	\$271,669	\$0	\$385,062	\$385,062	\$0	\$299,764	\$299,764
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$28,017	\$427,318	\$391,518	\$35,800	\$553,304	\$514,391	\$38,913	\$454,042	\$419,799
97000	Excess Revenue Over Operating Expenses	\$12,468	-\$138,318	-\$154,250	\$15,932	-\$137,295	-\$154,612	\$17,317	-\$167,419	-\$182,658
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$28,017	\$427,318	\$391,518	\$35,800	\$553,304	\$514,391	\$38,913	\$454,042	\$419,799
10010	Operating transfer in - subsidy (4920 In)		\$15,932	\$15,932		\$17,317	\$17,317		\$15,239	\$15,239
10020	Operating transfer out - subsidy (4921 Out)	-\$12,468	-\$15,932		-\$15,932	-\$17,317		-\$17,317	-\$15,239	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$12,468	\$0	\$15,932	-\$15,932	\$0	\$17,317	-\$17,317	\$0	\$15,239
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$138,318	-\$138,318	\$0	-\$137,295	-\$137,295	\$0	-\$167,419	-\$167,419
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,270,238	\$3,270,238		\$4,734,171	\$4,734,171		\$4,086,049	\$4,086,049
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		401	401		600	600		410	410
11210	Unit Months Leased		331	331		560	560		350	350
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$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 2023 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$49,482	\$691,380	\$434,580	\$256,800	\$298,491	\$214,146	\$84,345	\$382,567	\$382,567
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0	\$0
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$150,613	\$150,613		\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$1,236	\$1,236		\$0	\$0		\$0	\$0
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$24,198	\$24,198		\$5,222	\$5,222		\$227	\$227
70000	Total Revenue	\$49,482	\$867,428	\$610,628	\$256,800	\$303,712	\$219,368	\$84,345	\$382,794	\$382,794
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$336	\$336		\$202	\$202		\$422	\$422
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$0	\$0	\$0	\$0	\$1,886	\$1,886	\$0	\$1,547	\$1,547
91700	Legal Expense		\$0	\$0		\$0	\$0		\$0	
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$27,970	\$27,970		\$16,782	\$16,782		\$35,070	\$35,070
91900	Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$0	\$28,306	\$28,306	\$0	\$18,870	\$18,870	\$0	\$37,038	\$37,038
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	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$219,000	\$219,000		\$119,919	\$119,919		\$138,640	\$138,640
93000	Total Utilities	\$0	\$219,000	\$219,000	\$0	\$119,919	\$119,919	\$0	\$138,640	\$138,640

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
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	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$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	\$34,243	\$0	\$0	\$84,418	\$26,049	\$58,369		\$0	
95300	Protective services - other		\$0		\$0	\$0			\$0	
95500	Employee benefit contributions - protective		\$0		\$0	\$0			\$0	
95000	Total Protective Services	\$34,243	\$0	\$0	\$84,418	\$26,049	\$58,369		\$0	\$0
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance	\$0	\$0	\$0	\$5,445	\$5,445		\$6,182	\$6,182	
96130	Workmen's Compensation		\$0		\$0				\$0	
96140	All other Insurance		\$0		\$0				\$0	
96100	Total Insurance Premiums	\$0	\$0	\$0	\$5,445	\$5,445	\$0	\$6,182	\$6,182	
96200	Other general expenses/Amortization		\$428,793	\$171,993	\$256,800	\$509,084	\$509,084		\$483,518	\$483,518
96210	Compensated absences		\$0	\$0	\$0	\$0	\$0		\$0	\$0
96300	Payments in lieu of taxes		\$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			\$0			\$0	
96000	Total Other General Expenses	\$0	\$428,793	\$171,993	\$256,800	\$509,084	\$509,084	\$0	\$483,518	\$483,518
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$34,243	\$676,100	\$419,300	\$256,800	\$737,736	\$679,367	\$58,369	\$665,378	\$665,378
97000	Excess Revenue Over Operating Expenses	\$15,239	\$191,328	\$191,328	\$0	-\$434,024	-\$460,000	\$25,976	-\$282,584	-\$282,584
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$34,243	\$676,100	\$419,300	\$256,800	\$737,736	\$679,367	\$58,369	\$665,378	\$665,378
10010	Operating transfer in - subsidy (4920 In)		\$0			\$25,976	\$25,976		\$0	
10020	Operating transfer out - subsidy (4921 Out)	-\$15,239	\$0			-\$25,976		-\$25,976	\$0	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$20,000	\$20,000
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	
10100	Total other financing sources (uses)	-\$15,239	\$0	\$0	\$0	\$0	\$25,976	-\$25,976	\$20,000	\$20,000
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$191,328	\$191,328	\$0	-\$434,024	-\$434,024	\$0	-\$262,584	-\$262,584
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$3,910,832	\$3,910,832		\$6,653,390	\$6,653,390		\$7,791,470	\$7,791,470
11040-010	Prior period adj - PMC equity		\$0	\$0		\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0	\$0		\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		1,440	1,440		900	900		840	840
11210	Unit Months Leased		1,402	1,402		839	839		744	744
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program	MO001000063	Operating Fund Program
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$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 2023 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$0	\$267,863	\$267,863	\$0	\$239,953	\$239,953	\$0	\$138,930	\$138,930
70610	Capital grants	\$0	\$0		\$0	\$0	\$0		\$0	\$0
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71310	Cost of sale of assets		\$0			\$0			\$0	
71400	Fraud recovery		\$0			\$0			\$0	
71500	Other revenue		\$4,875	\$4,875		\$0	\$0		\$38,013	\$38,013
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	
72000	Investment income - restricted		\$3,939	\$3,939		\$13,452	\$13,452		\$15,336	\$15,336
70000	Total Revenue	\$0	\$276,677	\$276,677	\$0	\$253,405	\$253,405	\$0	\$192,279	\$192,279
91100	Administrative salaries		\$0			\$0			\$0	
91200	Auditing fees		\$370	\$370		\$248	\$248		\$197	\$197
91400	Advertising and Marketing		\$0			\$0			\$0	
91500	Employee benefit contributions - administrative		\$0			\$0			\$0	
91600	Office Expenses	\$0	\$1,475	\$1,475	\$0	\$853	\$853	\$0	\$758	\$758
91700	Legal Expense		\$0			\$0			\$0	\$0
91800	Travel		\$0			\$0			\$0	
91810	Allocated Overhead		\$30,767	\$30,767		\$20,655	\$20,655		\$16,352	\$16,352
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$0	\$32,611	\$32,611	\$0	\$21,756	\$21,756	\$0	\$17,307	\$17,307
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	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$63,426	\$63,426		\$47,474	\$47,474		\$32,494	\$32,494
93000	Total Utilities	\$0	\$63,426	\$63,426	\$0	\$47,474	\$47,474	\$0	\$32,494	\$32,494

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog
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	
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0	
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$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		\$5,308	\$5,308		\$4,141	\$4,141		\$4,116	\$4,116
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0			\$0	\$0		\$0	\$0
96100	Total Insurance Premiums	\$0	\$5,308	\$5,308	\$0	\$4,141	\$4,141	\$0	\$4,116	\$4,116
96200	Other general expenses/Amortization		\$485,486	\$485,486		\$463,286	\$463,286		\$211,194	\$211,194
96210	Compensated absences		\$0	\$0		\$0	\$0		\$0	\$0
96300	Payments in lieu of taxes		\$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			\$0			\$0	
96000	Total Other General Expenses	\$0	\$485,486	\$485,486	\$0	\$463,286	\$463,286	\$0	\$211,194	\$211,194
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	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$0	\$586,831	\$586,831	\$0	\$536,657	\$536,657	\$0	\$265,110	\$265,110
97000	Excess Revenue Over Operating Expenses	\$0	-\$310,154	-\$310,154	\$0	-\$283,252	-\$283,252	\$0	-\$72,831	-\$72,831
97100	Extraordinary maintenance		\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$0	
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$0	\$586,831	\$586,831	\$0	\$536,657	\$536,657	\$0	\$265,110	\$265,110
10010	Operating transfer in - subsidy (4920 In)		\$0			\$0			\$0	
10020	Operating transfer out - subsidy (4921 Out)		\$0			\$0			\$0	
10070	Extraordinary items, net gain/loss		\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0	
10092	Inter Project Excess Cash Transfer Out		\$0			\$0			\$0	\$0
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$310,154	-\$310,154	\$0	-\$283,252	-\$283,252	\$0	-\$72,831	-\$72,831
11020	Required Annual Debt Principal Payments									
11030	Beginning equity		\$6,371,687	\$6,371,687		\$5,645,819	\$5,645,819		\$4,050,349	\$4,050,349
11040-010	Prior period adj - PMC equity		\$0			\$0			\$0	
11040-020	Prior period adj -corection/adj Leases		\$0			\$0			\$0	
11040-030	Equity Transfers		\$0			\$0			\$0	
11040-040	Equity Transfers -		\$0			\$0			\$0	
11040-050	Equity Trf -		\$0			\$0			\$0	
11040-060	Equity Trf -		\$0			\$0			\$0	
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		708	708		552	552		420	420
11210	Unit Months Leased		659	659		445	445		379	379
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program	Capital Fund Program	MO001000066	Operating Fund Prog
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases		\$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 2023 Audited FDS	Capital Fund Program	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
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0		
94200	Ordinary maint and operations - materials		\$0			\$90		\$90	\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0		
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$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 Contracts		\$0			\$0			\$0		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0			\$0			\$0		
94300-090	Ordinary Maint & Contracts - Extermination		\$0			\$0			\$0		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$0			\$0			\$0		
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0		
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$269,661		\$269,661	\$1,797		\$1,797	\$0		
94300	Ordinary Maintenance and Operations	\$0	\$269,661	\$0	\$269,661	\$1,797	\$0	\$1,797	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0		
94000	Total Maintenance	\$0	\$269,661	\$0	\$269,661	\$1,887	\$0	\$1,887	\$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		\$1,498	\$1,498		\$1,848		\$1,848	\$0		
96130	Workmen's Compensation		\$0			\$0			\$0		
96140	All other Insurance		\$0	\$0		\$0		\$0	\$0		
96100	Total Insurance Premiums	\$0	\$1,498	\$1,498	\$0	\$1,848	\$0	\$1,848	\$0	\$0	\$0
96200	Other general expenses/Amortization		\$152,866	\$152,866		\$9,566	\$9,566	\$0	\$0	\$0	
96210	Compensated absences		\$0	\$0		\$0			\$0		
96300	Payments in lieu of taxes		\$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			\$0	\$0	\$0	\$0		
96000	Total Other General Expenses	\$0	\$152,866	\$152,866	\$0	\$9,566	\$9,566	\$0	\$0	\$0	\$0
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$78,327		\$78,327
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0		
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	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
96700	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,327	\$0	\$78,327
96900	Total Operating Expenses	\$0	\$436,231	\$166,570	\$269,661	\$845,926	\$9,566	\$836,360	\$79,412	\$1,086	\$78,327
97000	Excess Revenue Over Operating Expenses	\$0	\$113,663	\$113,663	\$0	-\$9,566	-\$9,566	\$0	\$321,568	-\$469	\$322,037
97100	Extraordinary maintenance		\$0			\$0			\$0		
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0		
97300	Housing assistance payments		\$0			\$0			\$0		
97350	HAP Portability-in		\$0			\$0			\$0		
97400	Depreciation expense		\$0			\$206,536	\$206,536		\$0		
97500	Fraud losses		\$0			\$0			\$0		
97800	Dwelling units rent expense		\$0			\$0			\$0		
90000	Total Expenses	\$0	\$436,231	\$166,570	\$269,661	\$1,052,462	\$216,102	\$836,360	\$79,412	\$1,086	\$78,327
10010	Operating transfer in - subsidy (4920 In)		\$0			\$0			\$0		
10020	Operating transfer out - subsidy (4921 Out)		\$0			\$0	\$0		\$0		
10070	Extraordinary items, net gain/loss		\$0			\$241,065	\$241,065		\$0		
10091	Inter Project Excess Cash Transfer In		\$0			\$0			\$0		
10092	Inter Project Excess Cash Transfer Out		\$0	\$0		-\$20,000	-\$20,000		\$0	\$0	
10100	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$221,065	\$221,065	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$113,663	\$113,663	\$0	\$4,963	\$4,963	\$0	\$321,568	-\$469	\$322,037
11020	Required Annual Debt Principal Payments					\$0	\$0		\$322,037		\$322,037
11030	Beginning equity		\$0	\$0		\$15,453,202	\$15,453,202		\$3,356,161	\$3,356,161	\$0
11040-010	Prior period adj - PMC equity		\$0			\$0	\$0		\$0		
11040-020	Prior period adj -corection/adj Leases		\$0			\$0	\$0		\$0		
11040-030	Equity Transfers		\$0			\$0			\$0		
11040-040	Equity Transfers -		\$0			\$0			\$0		
11040-050	Equity Trf -		\$0			\$0			\$0		
11040-060	Equity Trf -		\$0			\$0			\$0		
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$4,050,000	\$4,050,000		\$0			\$322,037	\$322,037	
11040-080	Equity Transfers -CFP trf out (4911)		\$0		\$0	-\$4,050,000	-\$4,050,000		-\$322,037		-\$322,037
11040	Prior period adjustments, equity transfers, and	\$0	\$4,050,000	\$4,050,000	\$0	-\$4,050,000	-\$4,050,000	\$0	\$0	\$322,037	-\$322,037
11190	Unit Months Available		228	228		-	-		-	-	
11210	Unit Months Leased		189	189		-	-		-	-	
11610	Land Purchases		\$0			\$0			\$0		
11620	Building Purchases		\$0			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2023 Audited FDS	Capital Fund Program	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
11630	Furniture & Equipment-Dwelling Purchases		\$0			\$0			\$0		
11640	Furniture & Equipment-Administrative Purchases		\$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		\$400,364		\$400,364
13901	Replacement Housing Factor Funds		\$0		\$0	\$0			\$0		

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	Total Programs	1 Business Activities (138/139/150/265/400-415)	14.866 Revitalization of Severely Distressed Public Housing (377-382)	14.870 Resident Opportunity and Supportive Services (330-332)	14.218 Community Development Block Grant (250)	#9-Other Fed 14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	14.EHV Emergency Housing Voucher Program (ehv & f836)	14.879 Mainstream Voucher Program (msv & f835)	14.871 Housing Choice Vouchers (850)	6.2 Component Units Blended (Kingsbury 180) December 2022
										18	
111	Cash-unrestricted	\$ 11,741,565	\$ 6,336,762	\$ 303,692		\$ 2,295	\$ 195	\$ 106,142	\$ 88,981	\$ 4,648,301	\$ 255,197
112	Cash-restricted-modernization and development	\$ -									
113	Cash-other restricted	\$ 1,889,668	\$ 113,566	\$ 641,218				\$ -	\$ 110,171	\$ 263,528	\$ 761,185
114	Cash-tenant security deposits	\$ 32,543									\$ 32,543
115	Cash - Restricted for payment of current liability	\$ 251,902			\$ -			\$ 251,902	\$ -	\$ -	
100	Total Cash	\$ 13,915,678	\$ 6,450,328	\$ 944,910	\$ -	\$ 2,295	\$ 195	\$ 358,044	\$ 199,152	\$ 4,911,829	\$ 1,048,925
122	Accounts receivable - HUD other projects	\$ 3,706	\$ -	\$ -	\$ 3,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Account receivable - other government	\$ -									
125	Account receivable - miscellaneous	\$ 1,484,045	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 4,532	\$ 2,746	\$ 1,342,963	\$ 70,804
126	Accounts receivable - tenants	\$ 24,860						-	-		\$ 24,860
126.1	Allowance for doubtful accounts - tenants	\$ (1,951)						-	-		-\$1,951
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	\$ 9,930	\$ 6,466	3,464				-	-		
120	Total receivables, net of allowance for doubtful accounts	\$ 1,520,590	\$ 69,466	\$ 3,464	\$ 3,706	\$ -	\$ -	\$ 4,532	\$ 2,746	\$ 1,342,963	\$ 93,713
131	Investments - unrestricted	\$ 3,738,442	\$ 3,144,943	\$ 593,499							
132	Investments - restricted	\$ 1,754,645	\$ 668,759	\$ 1,085,886						\$ -	
135	Investments - Restricted for payment of current liability	\$ -									
142	Prepaid expenses and other assets	\$ 22,974								\$ 6,466	\$ 16,508
150	Total Current Assets	\$ 20,952,329	\$ 10,333,496	\$ 2,627,759	\$ 3,706	\$ 2,295	\$ 195	\$ 362,576	\$ 201,898	\$ 6,261,258	\$ 1,159,146
161	Land	\$ 445,000	\$ 320,000								\$ 125,000
162	Buildings	\$ 13,757,085									\$ 13,757,085
163	Furniture, equipment and machinery - dwellings	\$ -									\$ -
164	Furniture, equipment and machinery - administration	\$ 714,090								\$ 317,412	\$ 396,678
165	Leasehold improvements	\$ 478,877	\$ 37,951								\$ 440,926
166	Accumulated depreciation	\$ (5,602,820)								-\$219,873	-\$5,382,947
160	Total capital assets, net of accumulated depreciation	\$ 9,792,232	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,539	\$ 9,336,742
171	Notes, Loans, & mortgages receivable – Non-current	\$ 242,557	\$ -	\$ 242,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -									
174-050	Other assets - Other	\$ 44,000								\$ 44,000	
174	Other assets	\$ 129,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 85,535
176	Investment in joint venture	\$ -									
180	Total Non-current Assets	\$ 10,164,324	\$ 357,951	\$ 242,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,539	\$ 9,422,277

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	Total Programs	1 Business Activities (138/139/150/265/400-415)	14.866 Revitalization of Severely Distressed Public Housing (377-382)	14.870 Resident Opportunity and Supportive Services (330-332)	14.218 Community Development Block Grant (250)	#9-Other Fed 14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	14.EHV Emergency Housing Voucher Program (ehv & f836)	14.879 Mainstream Voucher Program (msv & f835)	14.871 Housing Choice Vouchers (850)	6.2 Component Units Blended (Kingsbury 180) December 2022
										18	
70500	Total Tenant Revenue	\$ 380,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,024
70600-010	Housing assistance payments	\$ 46,065,483						\$ 645,002	\$ 287,699	\$ 45,132,782	
70600-020	Ongoing administrative fees earned	\$ 5,054,046						\$ 102,452	\$ 71,659	\$ 4,879,935	
70600-030	Hard to house fee revenue	\$ 22,433						\$ 22,433			
70600-060	All other fees	\$ 5,000						\$ 5,000		\$ -	
70600	HUD PHA operating grants	\$ 51,338,384	\$ -	\$ -	\$ 191,422	\$ -	\$ -	\$ 774,887	\$ 359,358	\$ 50,012,717	\$ -
70610	Capital grants	\$ -		\$ -							
71100	Investment income - unrestricted	\$ 108,818	\$ 81,577	\$ 14,459						\$ 12,748	\$ 35
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	\$ 594,688	\$ 97,088	\$ 2,992		\$ -				\$ 632	\$ 493,976
71600	Gain or loss on sale of capital assets	\$ -								\$ -	
72000-010	Housing Assistance Payment	\$ -						\$ -	\$ -	\$ -	
72000-020	Administrative Fee	\$ -									
72000	Investment income - restricted	\$ 13,352	\$ 2,207	\$ 11,016				\$ -	\$ -	\$ 96	\$ 33
70000	Total Revenue	\$ 52,435,266	\$ 180,872	\$ 28,466	\$ 191,422	\$ -	\$ -	\$ 774,887	\$ 359,358	\$ 50,026,193	\$ 874,068
91100	Administrative salaries	\$ 2,735,760	\$ 153,865		\$ 145,956	\$ -		\$ 29,311	\$ 10,574	\$ 2,318,208	\$ 77,846
91200	Auditing fees	\$ 81,828	\$ -	\$ -						\$ 69,446	\$ 12,382
91400	Advertising and Marketing	\$ 1,763	\$ -	\$ -	\$ -					\$ 1,763	\$ -
91500	Employee benefit contributions - administrative	\$ 909,548	\$ 36,973		\$ 44,225	\$ -		\$ 11,709	\$ 4,317	\$ 808,499	\$ 3,826
91600	Office Expenses	\$ 791,471	\$ 11,387	\$ -	\$ 191					\$ 699,836	\$ 80,056
91700	Legal Expense	\$ 58,191	\$ -	\$ -		\$ -	\$ -			\$ 57,504	\$ 687
91800	Travel	\$ 5,515	\$ 678		\$ -		\$ -			\$ 4,837	
91810	Allocated Overhead	\$ -									
91900	Other	\$ 37,635	\$ 945	\$ -	\$ -	\$ -				\$ 28,258	\$ 8,432
91000	Total Operating-Administrative	\$ 4,621,712	\$ 203,848	\$ -	\$ 190,372	\$ -	\$ -	\$ 41,020	\$ 14,892	\$ 3,988,351	\$ 183,229
92100	Tenant services - salaries	\$ -								\$ -	
92200	Relocation Costs	\$ -		\$ -							
92300	Employee benefit contributions - tenant services	\$ -								\$ -	
92400	Tenant services - other	\$ 85,514	\$ 38,621	\$ -	\$ 1,050			\$ 22,694		\$ 16,471	\$ 6,678

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	Total Programs	1 Business Activities (138/139/150/265/400-415)	14.866 Revitalization of Severely Distressed Public Housing (377-382)	14.870 Resident Opportunity and Supportive Services (330-332)	14.218 Community Development Block Grant (250)	#9-Other Fed 14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	14.EHV Emergency Housing Voucher Program (ehv & f836)	14.879 Mainstream Voucher Program (msv & f835)	14.871 Housing Choice Vouchers (850)	6.2 Component Units Blended (Kingsbury 180) December 2022
										18	
92500	Total Tenant Services	\$ 85,514	\$ 38,621	\$ -	\$ 1,050	\$ -	\$ -	\$ 22,694	\$ -	\$ 16,471	\$ 6,678
93100	Water	\$ 17,969	\$ 341	\$ -						\$ 1,612	\$ 16,016
93200	Electricity	\$ 177,184	\$ -	\$ -						\$ 42,639	\$ 134,545
93300	Gas	\$ 13,147	\$ -							\$ 656	\$ 12,491
93600	Sewer	\$ 55,380		\$ -						\$ 4,089	\$ 51,291
93000	Total Utilities	\$ 263,680	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,996	\$ 214,343
94100	Ordinary maintenance and operations - labor	\$ 110,572									\$ 110,572
94200	Ordinary maintenance - materials	\$ 29,170	\$ 356	\$ -						\$ 2,962	\$ 25,852
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 2,517		\$ -						\$ 2,517	\$ -
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ -	\$ -						\$ -	\$ -
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 2,260								\$ 2,260	\$ -
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 4,716	\$ -							\$ 4,716	\$ -
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 13,318	\$ -	\$ -						\$ 13,318	\$ -
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	\$ 359	\$ -							\$ 359	\$ -
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 44,094		\$ -						\$ 44,094	\$ -
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	\$ -	\$ -								
94300-120	Ordinary Maint and Oper Contracts - Misc Contracts	\$ 130,596	\$ 33,643	\$ 1,632						\$ 12,965	\$ 82,356
94300	Ordinary Maintenance and Operations Contracts	\$ 197,860	\$ 33,643	\$ 1,632				\$ -	\$ -	\$ 80,229	\$ 82,356
94500	Employee benefit contribution - ordinary maintenance	\$ 84,341									\$ 84,341
94000	Total Maintenance	\$ 421,943	\$ 33,999	\$ 1,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,191	\$ 303,121
95100	Protective services - labor	\$ -									
95200	Protective services - other contract costs	\$ 92,489	\$ -							\$ 33,181	\$ 59,308
95300	Protective services - other	\$ 4,051	\$ -	\$ -						\$ 4,051	\$ -
95500	Employee benefit contributions - protective services	\$ -									
95000	Total Protective Services	\$ 96,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,232	\$ 59,308
96110	Property Insurance	\$ 61,237	\$ -	\$ -						\$ 13,435	\$ 47,802
96120	Liability Insurance	\$ 13,596	\$ 250	\$ -						\$ 1,223	\$ 12,123
96130	Workmen's Compensation	\$ 72,437	\$ -							\$ 67,544	\$ 4,893
96140	All other Insurance	\$ 24,932								\$ 23,012	\$ 1,920

Line Item No.	St. Louis Housing Authority September FY 2023 Audited FDS	Total Programs	1 Business Activities (138/139/150/265/400-415)	14.866 Revitalization of Severely Distressed Public Housing (377-382)	14.870 Resident Opportunity and Supportive Services (330-332)	14.218 Community Development Block Grant (250)	#9-Other Fed 14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	14.EHV Emergency Housing Voucher Program (ehv & f836)	14.879 Mainstream Voucher Program (msv & f835)	14.871 Housing Choice Vouchers (850)	6.2 Component Units Blended (Kingsbury 180) December 2022
										18	
10020	Operating transfer out	\$ -									
10091	Inter Project Excess Cash Transfer In	\$ -									
10092	Inter Project Excess Cash Transfer Out	\$ -									
10093	Transfers between Programs and Projects - in	\$ -									
10094	Transfers between Programs and Projects - out	\$ -	\$ -								\$ -
10100	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (786,251)	\$ (108,817)	\$ 8,868	\$ -	\$ -	\$ -	\$ (185,840)	\$ 153,833	\$ (177,824)	\$ (476,472)
11020	Required Annual Debt Principal Payments	\$ -									
11030	Beginning equity	\$ 22,476,395	\$ 10,782,148	\$ 2,861,448	\$ -	\$ 2,295	\$ -	\$ 295,752	\$ 47,779	\$ 6,102,802	\$ 2,384,171
11170	Administrative Fee Equity	\$ 5,924,974								\$ 5,924,974	
11180	Housing Assistance Payments Equity	\$ (0)								\$ (0)	
11190	Unit Months Available	\$ 88,949	0	0	0	0	0	1610	894	86445	0
11210	Unit Months Leased	\$ 72,360	0	0	0	0	0	1387	334	70639	0

Line Item No.	Description - September FY 2023 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
111	Cash-unrestricted	\$ 9,182,009	\$ 11,741,565	\$ -	\$ 20,923,575
112	Cash-restricted-modernization and development	\$ -	\$ -		\$ -
113	Cash-other restricted	\$ 4,742,728	\$ 1,889,668	\$ -	\$ 6,632,396
114	Cash-tenant security deposits	\$ 282,337	\$ 32,543		\$ 314,880
115	Cash - Restricted for payment of current liability	\$ 70,106	\$ 251,902		\$ 322,008
100	Total Cash	\$ 14,277,178	\$ 13,915,678	\$ -	\$ 28,192,857
121	Accounts receivable - PHA projects	\$ -	\$ -		\$ -
122	Accounts receivable - HUD other projects	\$ 146,869	\$ 3,706		\$ 150,575
124	Account receivable - other government	\$ -	\$ -		\$ -
125	Account receivable - miscellaneous	\$ 50,468	\$ 1,484,045		\$ 1,534,514
126	Accounts receivable - tenants	\$ 832,301	\$ 24,860		\$ 857,161
126.1	Allowance for doubtful accounts - tenants	\$ (208,093)	\$ (1,951)		\$ (210,044)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -		\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	\$ -		\$ -
128	Fraud recovery	\$ 4,154	\$ -		\$ 4,154
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -		\$ -
129	Accrued interest receivable	\$ -	\$ 9,930		\$ 9,930
120	Total receivables, net of allowance for doubtful accounts	\$ 825,702	\$ 1,520,590	\$ -	\$ 2,346,292
131	Investments - unrestricted	\$ -	\$ 3,738,442		\$ 3,738,442
132	Investments - restricted	\$ 834,608	\$ 1,754,645		\$ 2,589,254
135	Investments - Restricted for pymt of curr liability	\$ -	\$ -		\$ -
142	Prepaid expenses and other assets	\$ 1,361,841	\$ 22,974		\$ 1,384,815
143	Inventories	\$ -	\$ -		\$ -
143.1	Allowance for obsolete inventories	\$ -	\$ -		\$ -
144	Inter program - due from	\$ -	\$ -		\$ -
150	Total Current Assets	\$ 17,299,328	\$ 20,952,329	\$ -	\$ 38,251,656
161	Land	\$ 12,907,104	\$ 445,000		\$ 13,352,104
162	Buildings	\$ 232,355,521	\$ 13,757,085	\$ -	\$ 246,112,606
163	Furniture, equipment and machinery - dwellings	\$ 153,860	\$ -		\$ 153,860
164	Furniture, equipment and machinery - administration	\$ 535,130	\$ 714,090	\$ -	\$ 1,249,220
165	Leasehold improvements	\$ 11,995,030	\$ 478,877	\$ -	\$ 12,473,907
166	Accumulated depreciation	\$ (190,579,892)	\$ (5,602,818)	\$ -	\$ (196,182,710)
167	Construction in progress	\$ 5,524,922	\$ -		\$ 5,524,922

Line Item No.	Description - September FY 2023 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
168	Infrastructure	\$ -	\$ -		\$ -
160	Total capital assets, net of accumulated depreciation	\$ 72,891,678	\$ 9,792,234	\$ -	\$ 82,683,911
171	Notes, Loans, & mortgages rec – Non-current	\$ 76,513,560	\$ 242,557	\$ (8,344,685)	\$ 68,411,432
172	Notes, Loans, & mortgages rec – NC past due	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -	\$ -		\$ -
174	Other assets	\$ 20,593	\$ 129,535	\$ (85,535)	\$ 64,593
176	Investment in joint venture	\$ -	\$ -		\$ -
180	Total Non-current Assets	\$ 149,425,827	\$ 10,164,324	\$ (8,430,220)	\$ 151,159,931
190	Total Assets	\$ 166,725,155	\$ 31,116,658	\$ (8,430,220)	\$ 189,411,593
311	Bank overdraft	\$ -	\$ -		\$ -
312	Accounts payable <= 90 days	\$ 633,688	\$ 409,879		\$ 1,043,567
313	Accounts payable > 90 days past due	\$ -	\$ -		\$ -
321	Accrued wage/payroll taxes payable	\$ 174,474	\$ 76,304		\$ 250,778
322	Accrued compensated absences - current portion	\$ 72,510	\$ 26,838		\$ 99,348
324	Accrued contingency liability	\$ -	\$ -		\$ -
325	Accrued interest payable	\$ 88,510	\$ -		\$ 88,510
331	Accounts payable - HUD PHA Programs	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 264,285	\$ 30,008		\$ 294,293
342	Deferred revenue	\$ 78,967	\$ 263,477	\$ -	\$ 342,444
343	Current portion of long-term debt - capital projects/mortg revenue bonds	\$ 865,000	\$ -	\$ -	\$ 865,000
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -		\$ -
345	Other current liabilities	\$ 12,236	\$ 23,976		\$ 36,212
346	Accrued liabilities - other	\$ 193,268	\$ 6,117	\$ (113,405)	\$ 85,980
347	Inter program - due to	\$ -	\$ -		\$ -
348	Loan liability - current	\$ -	\$ -		\$ -
310	Total Current Liabilities	\$ 2,382,940	\$ 836,599	\$ (113,405)	\$ 3,106,134
					\$ -
351	Capital Projects/ Mortgage Revenue Bonds	\$ 2,855,000	\$ 8,231,280	\$ (8,231,280)	\$ 2,855,000
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -		\$ -
353	Non-current liabilities - other (FSS)	\$ 241,970	\$ 291,942		\$ 533,912

Line Item No.	Description - September FY 2023 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
354	Accrued compensated absences- Non-current	\$ 279,533	\$ 66,695		\$ 346,228
355	Loan liability – Non-current		\$ -		\$ -
356	FASB 5 Liabilities	\$ -	\$ -		\$ -
357	Accrued Pension and OPEB Liability	\$ -	\$ -		\$ -
350	Total Non-Current Liabilities	\$ 3,376,500	\$ 8,589,917	\$ (8,231,280)	\$ 3,735,138
					\$ -
300	Total Liabilities	\$ 5,759,440	\$ 9,426,515	\$ (8,344,685)	\$ 6,841,270
					\$ -
508.1	Net Investment in Capital Assets	\$ 69,171,674	\$ 1,560,952	\$ 8,231,280	\$ 78,963,906
511.1	Restricted Net Position	\$ 81,949,513	\$ 3,625,223	\$ (8,344,685)	\$ 77,230,050
512.1	Unrestricted Net Position	\$ 9,844,527	\$ 16,503,965	\$ 27,870	\$ 26,376,362
513	Total Equity/Net Assets	\$ 160,965,714	\$ 21,690,139	\$ (85,535)	\$ 182,570,318
					\$ -
600	Total Liabilities and Equity/Net assets	\$ 166,725,161	\$ 31,116,653	\$ (8,430,220)	\$ 189,411,593
					\$ -
	Income Statement				\$ -
70300	Net tenant rental revenue	\$ 2,345,829	\$ 367,515		\$ 2,713,344
70400	Tenant revenue - other	\$ 214,171	\$ 12,509		\$ 226,680
70500	Total Tenant Revenue	\$ 2,560,001	\$ 380,024		\$2,940,025
					\$ -
70600	HUD PHA operating grants	\$ 20,492,898	\$ 51,338,385		\$71,831,283
70610	Capital grants	\$ 4,321,701	\$ -		\$4,321,701
					\$ -
70700	Total Fee Revenue	\$ -	\$ -	\$ -	\$ -
					\$ -
71100	Investment income - unrestricted	\$ 152,346	\$ 108,818	\$ (145,315)	\$ 115,849
71400	Fraud recovery	\$ 3,045	\$ -		\$ 3,045
71500	Other revenue	\$ 1,206,687	\$ 594,688	\$ (493,976)	\$ 1,307,399
71600	Gain or loss on sale of capital assets	\$ -	\$ -		\$ -
72000	Investment income - restricted	\$ 169,032	\$ 13,352	\$0	\$ 182,384
70000	Total Revenue	\$ 28,905,709	\$ 52,435,267	\$ (639,291)	\$ 80,701,685
					\$ -
91100	Administrative salaries	\$ 1,224,679	\$ 2,735,759		\$ 3,960,439
91200	Auditing fees	\$ 94,649	\$ 81,828	\$ -	\$ 176,477
91400	Advertising and Marketing	\$ 8,542	\$ 1,763		\$ 10,305
91500	Employee benefit contributions - admin	\$ 335,677	\$ 909,549		\$ 1,245,226
91600	Office Expenses	\$ 1,747,868	\$ 791,471		\$ 2,539,339

Line Item No.	Description - September FY 2023 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
91700	Legal Expense	\$ 267,663	\$ 58,190		\$ 325,853
91800	Travel	\$ 423	\$ 5,515	\$ -	\$ 5,938
91810	Allocated Overhead	\$ 1,274,909	\$ -		\$ 1,274,909
91900	Other	\$ 162,909	\$ 37,635	\$ -	\$ 200,543
91000	Total Operating-Administrative	\$ 5,117,319	\$ 4,621,712	\$ -	\$ 9,739,031
					\$ -
92000	Asset Management Fee	\$ -	\$ -		\$ -
					\$ -
92100	Tenant services - salaries	\$ 68,840	\$ -		\$ 68,840
92200	Relocation Costs	\$ 37,799	\$ -		\$ 37,799
92300	Employee benefit contributions - tenant srvs	\$ 24,578	\$ -		\$ 24,578
92400	Tenant services - other	\$ 23,625	\$ 85,514		\$ 109,139
92500	Total Tenant Services	\$ 154,842	\$ 85,514	\$0	\$240,355
					\$ -
93100	Water	\$ 366,226	\$ 17,969		\$ 384,195
93200	Electricity	\$ 942,809	\$ 177,184		\$ 1,119,993
	Gas	\$ 293,978	\$ 13,147		\$ 307,125
93600	Sewer	\$ 1,257,957	\$ 55,380		\$ 1,313,337
93800	Other utilities expense	\$ 1,619,450	\$ -		\$ 1,619,450
93000	Total Utilities	\$ 4,480,421	\$ 263,680	\$0	\$4,744,101
					\$ -
94100	Ordinary maintenance and operations - labor	\$ 1,405,311	\$ 110,572		\$ 1,515,883
94200	Ordinary maintenance and operations - materials and other	\$ 586,126	\$ 29,170	\$ -	\$ 615,296
94300	Ordinary Maintenance and Operations Contracts	\$ 3,167,066	\$ 197,860	\$ -	\$ 3,364,926
94500	Employee benefit contribution - ordinary maintenance	\$ 623,890	\$ 84,341		\$ 708,231
94000	Total Maintenance	\$ 5,782,394	\$ 421,945	\$ -	\$ 6,204,339
					\$ -
95100	Protective services - labor	\$ -	\$ -		\$ -
95200	Protective services - other contract costs	\$ 2,030,362	\$ 92,489		\$ 2,122,851
95300	Protective services - other	\$ 230,752	\$ 4,051		\$ 234,803
95500	Employee benefit contributions - protective services	\$ -	\$ -		\$ -
95000	Total Protective Services	\$ 2,261,114	\$ 96,541	\$0	\$2,357,655
					\$ -
96110	Property Insurance	\$ 668,242	\$ 61,237		\$ 729,479
96120	Liability Insurance	\$ 246,079	\$ 13,596		\$ 259,674

Line Item No.	Description - September FY 2023 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
96130	Workmen's Compensation	\$ 66,044	\$ 72,437		\$ 138,482
96140	All other Insurance	\$ 42,227	\$ 24,933		\$ 67,160
96100	Total Insurance Premiums	\$ 1,022,592	\$ 172,201	\$0	\$1,194,793
					\$ -
96200	Other general expenses	\$ 6,986,519	\$ 50,037	\$ (495,810)	\$ 6,540,747
96210	Compensated absences	\$ (10,757)	\$ 5,639		\$ (5,118)
96300	Payments in lieu of taxes	\$ -	\$ -		\$ -
96400	Bad debt - tenant rents	\$ 334,999	\$ 4,238		\$ 339,237
96800	Severance expense	\$ -	\$ -		\$ -
96000	Total Other General Expenses	\$ 7,310,761	\$ 59,914	\$ (495,810)	\$ 6,874,865
					\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ 196,650	\$ -	\$ -	\$ 196,650
96720	Interest on Notes Payable (Short and Long Term)	\$ -	\$ 145,315	\$ (145,315)	\$ -
96730	Amortization of Bond Issue Costs	\$ -	\$ -		\$ -
96700	Total Interest Expense and Amortization Cost	\$ 196,650	\$ 145,315	\$ (145,315)	\$ 196,650
					\$ -
96900	Total Operating Expenses	\$ 26,326,091	\$ 5,866,821	\$ (641,125)	\$ 31,551,787
					\$ -
97000	Excess Revenue Over Operating Expenses	\$ 2,579,618	\$ 46,568,446	\$ 1,834	\$ 49,149,898
					\$ -
97100	Extraordinary maintenance	\$ 141,649	\$ -		\$ 141,649
97200	Casualty losses- Non-capitalized	\$ 671,907	\$ -		\$ 671,907
97300	Housing assistance payments	\$ -	\$ 46,952,205		\$ 46,952,205
97350	HAP Portability-in	\$ -	\$ -		\$ -
97400	Depreciation expense	\$ 5,133,279	\$ 402,494	\$ -	\$ 5,535,772
90000	Total Expenses	\$ 32,272,926	\$ 53,221,518	\$ (641,125)	\$ 84,853,318
					\$ -
10010	Operating transfer in	\$ 3,986,112	\$ -	-\$3,986,112	\$ 0
10020	Operating transfer out	\$ (3,986,112)	\$ -	\$3,986,112	\$ (0)
10070	Extraordinary items, net gain/loss	\$ 514,731	\$ -		\$ 514,731
10080	Special items, net gain/loss	\$ -	\$ -	\$ -	\$ -
10091	Inter Project Excess Cash Transfer In	\$ 172,759	\$ -	-\$172,759	\$ -
10092	Inter Project Excess Cash Transfer Out	\$ (172,759)	\$ -	\$172,759	\$ -
10093	Trfs between Programs and Projects - in	\$ -	\$ -		\$ -
10094	Trfs between Programs and Projects - out	\$ -	\$ -		\$ -
10100	Total other financing sources (uses)	\$ 514,731	\$ -	\$ -	\$ 514,731
					\$ -

Line Item No.	Description - September FY 2023 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
10000	Excess (Deficit) of Rev Over (Under) Exp	\$ (2,852,486)	\$ (786,253)	\$ 1,834	\$ (3,636,906)
					\$ -
11020	Required Annual Debt Principal Payments	\$ 830,250	\$ -	\$ -	\$ 830,250
					\$ -
11030	Beginning equity	\$ 163,818,192	\$ 22,476,395	\$ (87,369)	\$ 186,207,218
					\$ -
11040-070	Equity Transfers - Capital funds trf in (4910)	\$ 8,371,701	\$ -		\$ 8,371,701
11040-080	Equity Transfers - Capital funds trf out (4911)	\$ (8,371,701)	\$ -		\$ (8,371,701)
11040	Prior period adjs, equity trfs, and correction of errors	\$ 0	\$ -	\$0	\$0
					\$ -
11170	Administrative Fee Equity	\$ -	\$ 5,924,974		\$ 5,924,974
11180	Housing Assistance Payments Equity	\$ -	\$ (0)		\$ (0)
					\$ -
11190	Unit Months Available	31,097	88,949		120,046
11210	Unit Months Leased	27,496	72,360		99,856
					\$ -
11610	Land Purchases	\$ -	\$ -		\$ -
11620	Building Purchases	\$ -	\$ -		\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -		\$ -
11640	Furniture & Equipment-Administrative	\$ -	\$ -		\$ -
11650	Leasehold Improvements Purchases	\$ 3,491,459	\$ -		\$ 3,491,459
11660	Infrastructure Purchases	\$ -	\$ -		\$ -
13510	CFFP Debt Service Payments	\$ 1,026,900	\$ -		\$ 1,026,900
13901	Replacement Housing Factor Funds	\$ -	\$ -		\$ -



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Louis Housing Authority as of and for the year ended September 30, 2023, and its blended component units as of December 31, 2022, 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 27, 2024.

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, L.L.C.
Omaha, Nebraska
June 27, 2024



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, 2023. 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, 2023.

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
Omaha, Nebraska
June 27, 2024

St. Louis Housing Authority
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended September 30, 2023

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

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,284,590
Audit qualified as low-risk auditee:	Yes

St. Louis Housing Authority
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2023

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, 2023

I. FINDINGS-FINANCIAL STATEMENTS

None reported.

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS

None reported.