



ST. LOUIS  
**HOUSING**  
AUTHORITY

# **BOARD OF COMMISSIONERS**

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**REGULAR MEETING**



**MAY 22**

**2021**



TO THE COMMISSIONERS OF THE ST. LOUIS HOUSING AUTHORITY  
ST. LOUIS, MISSOURI

### **PUBLIC NOTICE OF MEETING**

Take notice that the **regular meeting** of the commissioners of the St. Louis Housing Authority will be held via **Zoom**\* on Thursday, May 22, 2025, commencing at 4:30 p.m., to consider and act upon items shown on the attached agenda. An Executive Session may be convened to discuss legal actions, causes of actions, communications with attorneys, personnel matters, leasing, purchase or sale of real estate and bid specifications.

DATED: May 16, 2025

ST. LOUIS HOUSING AUTHORITY

Attachment

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#### **\*Instructions For Joining Zoom**

Meeting ID: 939 278 0715

**Via Smart Phone or Computer:**

<https://bit.ly/41J3uLI>

**Via Phone:**

1-312-626-6799

Meeting ID: 939 278 0715

Passcode:536879

BOARD OF COMMISSIONERS, ST. LOUIS HOUSING AUTHORITY  
REGULAR MEETING, MAY 22, 2025, 4:30 P.M.  
ST. LOUIS HOUSING AUTHORITY, 3520 PAGE BOULEVARD  
ST. LOUIS, MISSOURI 63106  
**AGENDA**

**ROLL CALL**

**CONSENT AGENDA**

1. Approval of Minutes, Regular Meeting, April 24, 2025

**RESIDENTS' COMMENTS ON AGENDA ITEMS**

**ITEMS FOR INDIVIDUAL CONSIDERATION**

2. **Resolution No. 3036**  
Authorizing the Financial Statements and Independent Auditor's Report for the Fiscal Year Ending September 30, 2024
3. **Resolution No. 3037**  
Authorizing and Approving a Revision to the St. Louis Housing Authority Housing Choice Voucher Program Administrative Plan
4. **Resolution No. 3038**  
Authorizing and Approving an Amendment to the St. Louis Housing Authority Bylaws: Article II - Section 4 (Secretary)

**CHAIR'S REPORT**

**DIRECTOR'S REPORT**

**RESIDENTS' CONCERNS**

**COMMISSIONERS' CONCERNS**

**SPEAKERS TO ADDRESS THE BOARD**

**EXECUTIVE SESSION**

The Executive Session may be convened pursuant to Section 610.021 of the Missouri Revised Statutes, to discuss legal actions, causes of actions or litigation, personnel matters relating to the hiring, firing, disciplining and promoting of employees, negotiations with our employees, leasing, purchase or sale of real estate and specifications for competitive bidding.

**ADJOURNMENT**

Please note that this is not a public hearing or forum. Anyone wishing to address the Board must follow the St. Louis Housing Authority's Speaker's Policy. (Contact the Executive Division at Central Office for a copy of the policy.)

# **APPROVAL OF MINUTES**

## **APRIL 24, 2025**

BOARD OF COMMISSIONERS  
ST. LOUIS HOUSING AUTHORITY  
REGULAR MEETING  
APRIL 24, 2025  
4:30 p.m.

**CALL TO ORDER**

The Board of Commissioners of the St. Louis Housing Authority held a Regular Meeting via Zoom on Thursday, April 24, 2025. Chair Regina Fowler called the meeting to order at approximately 4:32 p.m.

Present: Rachel D'Souza  
Margaret English  
Dara Eskridge  
Regina Fowler  
Benita Jones  
Sal Martinez  
Constantino Ochoa, Jr.

**CONSENT AGENDA**

**Approval of Minutes**

Commissioner Martinez moved to approve the minutes of March 27, 2025. Commissioner Jones seconded the motion. The motion passed with all commissioners voting aye.

**CHAIR'S REPORT**

Commissioner Fowler reminded the commissioners of the informal training session to be held on May 2, 2025. She thanked the staff for setting up the NAHRO training and noted that she had taken it, which was very helpful. She said the commissioners had 30 days to take the training and she encouraged them to do so if they had not already completed it.

**DIRECTOR'S REPORT**

Latasha Barnes, Executive Director, stated that the St. Louis Housing Authority (SLHA) is still being very responsive to the sudden shifts in the federal funding and federal policy priorities. She said SLHA continues to see a decrease in its public housing operating subsidy and in its Housing Choice Voucher administrative fees, both of which the agency utilizes to pay staff and to take care of necessary expenses. She noted that SLHA has adopted a more conservative fiscal approach by reevaluating contracts for services and looking at how to realign staffing with appropriate resources and allocations. She said the current funding constraints, coupled with inflation and other broader economic uncertainties, have underscored the importance of the agency being intentional about maximizing its resources and safeguarding the resident services and programs it can offer. She stated that the agency is continuing to monitor the federal shifts, watch the budget and pay close attention to how the announced tariffs may impact the agency's ability to maintain some of its units or the impacts they may have on the agency's housing partners.

Ms. Barnes stated that the agency is still doing really well in the Housing Choice Voucher (HCV) program. She noted that the inspection completion rate was at 99.65 percent this past month and the agency is currently at 100 percent utilization of its budget authority, which is outstanding. She said because SLHA has maxed out the funding that has been made available to the agency, it had to pause moving families from the regular HCV waitlist and she noted that there are currently 5,100 families on the HCV waitlist. She stated that the agency is, however, working through some of its special voucher programs. Ms. Barnes stated that there had recently been some updates to a couple of the special voucher programs, in particular, the Emergency Housing Vouchers program. She noted that HUD issued a notice on March 26, 2025 requiring the immediate ending of voucher issuance under that program, which was specifically designed to assist people who are at risk of homelessness or experiencing homelessness. She said since then, there had been additional guidance from the President and from HUD with regards to funding, particularly towards mitigating the impacts of homelessness. She said SLHA will continue to watch,

monitor and work with HUD to identify how the agency can continue to support current households that may be experiencing homelessness and how the agency may need to adapt its program delivery model as a result of that.

Ms. Barnes stated that in the meanwhile, the agency is still utilizing its Mainstream Vouchers program, which is the voucher set that the agency is utilizing for its Emergency Housing program in partnership with the City of St. Louis and their network of homeless service providers. She noted that as of April 23, 2025, SLHA had issued 41 vouchers and is nearing its cap; therefore, the agency will not be able to help as many people, but will be in a good position to help maybe 50 or 60 families. She stated that the community housewarming collection has done really well and in addition to providing the families with that voucher subsidy, SLHA will also be able to give everyone housewarming gifts as they transition into new housing stability.

Commissioner Fowler asked Ms. Barnes what is the cap for the Emergency Housing program.

Ms. Barnes stated that SLHA has 61 vouchers, but can only lease up to its budget authority. She said if the units the families identify cost more, the agency will have fewer vouchers that it can actually issue. She noted that 41 vouchers had been issued and that the agency has to wait and see what the rental increments are going to be in order to accurately determine how much funding will be left to support the other families.

Continuing with her report, Ms. Barnes stated that Tenant Protection Vouchers are also special vouchers. She noted that when situations happen in the community and HUD is made aware of buildings that may need to close or are being foreclosed upon, they will allocate extra vouchers to the agency to support and stabilize housing for those families. She said HUD has been great in choosing to partner with SLHA to serve families in those situations. She stated that SLHA recently had a Tenant Protection Vouchers briefing session for a number of families that were impacted by the closure of Riverbend Apartments and is working with Preservation Square and other developments that HUD identifies in need of assistance. She said SLHA will continue to work through its special voucher programs, provided that funding remains available in those areas.

Ms. Barnes stated that SLHA's Resident Initiatives Department is doing some amazing work around community safety in collaboration with the Director of Policy and Procurement and the Property Management Department. She recalled that SLHA saw a lot of discouraging activity, so the agency has been intentional and proactive in developing a multi-faceted approach to try to identify ways to collaborate with community partners in addition to law enforcement and other special interests to enhance resident safety and to be partners in advancing community safety in some of its communities, specifically the LaSalle Park and Clinton-Peabody/Darst Webbe area. She noted that SLHA continues to maintain its existing security contract with the St. Louis Metropolitan Police Department (SLMPD) and has been building relationships with the Violence Prevention Commission and the St. Louis Mental Health Board, and SLHA has a broad network of community partners and stakeholders who have been meeting with the agency to talk through ways to reactivate some of the vacant spaces in its communities and to engage with its residents and bring in more services and supports to foster a safer environment at the sites. She said the purpose and goal is to activate the spaces and to replace the vacant spaces with wholesome community-building activities that generate a sense of community and safety. Ms. Barnes stated that SLHA recently had a utility clinic and an Easter egg hunt and is planning a series of upcoming events at a couple of the sites. She noted that SLHA has a busy summer ahead and will be reaching out with opportunities to volunteer and engage. She said SLHA will also continue to work on the capital side with security enhancements, installing cameras, maintaining cameras, installing fences and making other necessary security upgrades at the sites, and will apply for HUD funding to continue to do security enhancement throughout its entire portfolio.

Ms. Barnes stated that five team members attended the regional Save Lives Now! Training that took place in March. She said the training was designed to give the team members some practical tools that they can use to help educate the residents and work with families experiencing conflict emotions and going through some of the behavioral aspects of it so that the agency can start interrupting some cycles of violence. She said SLHA is using a multi-faceted approach and doing what it can where it can to advance community



safety, while still partnering with SLMPD. She then deferred to Sergeant Teeter to provide an update with regards to the SLMPD contract.

Sgt. Teeter stated that a total of 14 police reports were generated last month: two in Clinton-Peabody, three in LaSalle Park, four in Blumeyer and five in Cochran. He said there were four stealing and theft incidents and no suspect information in any of them; four property damage incidents; two assault incidents in which one was domestic-related and a suspect was entered as wanted; two disturbing the peace incidents in which one was domestic-related and a suspect was entered as wanted as well, and in the other disturbing the peace incident, both parties involved were issued summons. Sgt. Teeter stated that there were two discharging of a firearm within the city limits incidents and he noted that in one of the incidents, three spent shell casings were recovered and no suspect information in that act. He said a shot spotter notified the department that gunshots had occurred, which is why there was no suspect information and just spent shell casings. He stated that with the other incident, 33 spent shell casings were located and there is video surveillance, but not enough information to enter anyone as wanted. He said the investigation is ongoing and that no one was injured nor was there any property damaged. Sgt. Teeter stated that no stolen vehicles were recovered from the complexes and no arrests were made. He noted that the Housing Unit has all of the upcoming SLHA events scheduled and a representative, an officer, himself or the captain, will be present.

Commissioner Fowler asked Sgt. Teeter if the videos were clear or unclear in the discharging of a firearm incident.

Sgt. Teeter stated that the videos were very clear, but they do not actually show the individuals involved firing the guns. He said the videos just show individuals with guns in their possession and not of the actual incident occurring.

Commissioner Jones asked if the resident education is for all sites or certain sites and are they involved in doing block units or building floor captains. She also asked if this could be looked into or provided.

Ms. Barnes stated that the activities are currently at certain sites and are planned around SLHA's portfolio. She said engagement with law enforcement, however, is open for any site and the representatives from law enforcement might be different depending on where the site is located. She noted that efforts to engage floor captains were tried at Parkview as a pilot to create mini block units within the building, but the agency did not get a huge response rate; therefore, SLHA did a big push to reactivate the tenant association boards (TAB) at different sites to get residents engaged. She said as the engagement increases, SLHA could then look to building captains or floor captains, but more families interested in doing that and willing to take on more responsibility are needed. Ms. Barnes stated that it is not off the table and hopefully as the residents get accustomed to getting engaged and seeing more activities and opportunities, there might be a better success rate at implementing block units or building floor captains.

Commissioner Jones stated that she was advocating for the buildings and the complexes. She said maybe Sgt. Teeter could direct them on how to get block captains in the complexes besides going to Urban League.

Commissioner Fowler suggested that Commissioner Jones get with the TAB members and formulate a vision to help SLHA get a better grasp from their perspective, which could probably help the staff move forward a little faster while handling other things. She said it would be great if SLHA could get something from Commissioner Jones and the TAB members.

Commissioner Jones stated that she could do that.

Continuing with her report, Ms. Barnes stated that the Clinton-Peabody redevelopment is making good progress and it is hoped to start demolition on the first 71 units in the upcoming months. She noted that SLHA is awaiting HUD approval to do the early demolition, which is expected to happen after the environmental review is completed. She stated that SLHA is continuing to utilize the Rental Assistance Demonstration (RAD) program as a part of the asset repositioning strategy, which is believed will help

stabilize some of the agency's funding as it goes through the federal policy changes. She noted that the RAD process is moving forward with King Louis Square Phases I and II and at Parkview as well.

Ms. Barnes stated that SLHA has a lot of capital projects happening and she noted that several major make-ready projects are occurring across the agency's portfolio that will bring back over 50 units to increase housing availability. In addition, significant upgrades are being made to some of SLHA's security systems, first floor renovations are being done at Parkview, new elevators are coming to quite a few sites and new roofs to a number of sites. She said SLHA is doing the best it can with its resources to make sure that the agency's assets are protected, along with making upgrades and updates were appropriate to ensure that the residents are living comfortably.

Ms. Barnes stated that SLHA's second annual jamboree will be held on April 29, 2025 at IL Monastero Banquet Center from 12 p.m. until 3 p.m. She noted that the agency is bringing together a lot of resources and community partners to provide a centralized place for the residents to come and be served and to have fun in the process. She said everyone is welcome to join and she would share the flyer with anyone who might be interested. Concluding her report, Ms. Barnes asked if anyone had any questions.

There were none.

#### **ADJOURNMENT**

Commissioner Martinez moved to adjourn the meeting into Executive Session. Commissioner Eskridge seconded the motion. The vote was in favor of passing the motion with all commissioners voting aye. The meeting thereupon adjourned at 4:57 p.m.

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Regina Fowler, Chair  
Board of Commissioners  
St. Louis Housing Authority

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Latasha Barnes, Secretary  
Board of Commissioners  
St. Louis Housing Authority

(SEAL)



# **RESOLUTION No. 3036**

## MEMORANDUM

To: Board of Commissioners

Through: Latasha Barnes, Executive Director

From: Bridgette Harvey, Director of Finance

Date: May 7, 2025

Subject: Resolution No. 3036  
Authorizing the Financial Statements and Independent Auditor's Report for the  
Fiscal Year Ending September 30, 2024

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Board approval is requested for the acceptance of the Independent Auditor's Report for the Fiscal Year Ending September 30, 2024. There were no findings or concerns noted. The St. Louis Housing Authority (SLHA) prepares its financial statements in accordance with Generally Accepted Accounting Principles. HUD requires that financial statements be audited by independent public auditors; therefore, Hayes & Associates LLC were contracted to perform the audit for the period of October 1, 2023 through September 30, 2024. On July 31, 2024, Modification P00001 of the original contract award was issued and, as a result, Hayes & Associates LLC was granted another option year to perform the audit for fiscal year ending September 30, 2024.

There are four major components to the audit, including:

1. The Auditor's Opinion

The goal of an independent audit is to provide reasonable assurance that the financial statements are free of any material misstatements. The goal of any audited entity is to receive an *unqualified* opinion where there are no material misstatements in any information reported, reviewed and audited; as well as no deficiencies in compliance with all regulations and applicable standards. SLHA received an unqualified opinion for Fiscal Year 2024.

*"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, 2024, and its blended component unit as of December 31, 2023, 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." (Financial Statement Audit Report page 2)*

## 2. Management Discussion and Analysis

This component provides an overview and analysis of the financial statements, as well as any significant transactions or awards of new grants to SLHA during the fiscal year. The intent of the report is to provide an easy to read understanding of the financial health of SLHA through the financial reports and schedules and any significant variances from the prior year.

- *SLHA contracted with Preservation of Affordable Housing (POAH) on July 7, 2023 through a Master Developer Agreement to fully redevelop Clinton-Peabody using mixed-finance tools. As part of the agreement, SLHA committed Replacement Housing Factor (RHF) funds to the planning, community engagement, architecture, and other pre-development work necessary to fully realize a redevelopment of Clinton-Peabody. In fiscal year 2024, SLHA was able to obligate an additional \$740,000 in RHF funds to support the redevelopment.*
- *A \$1.8 million-dollar sewer improvement contract was signed for the Badenhaus Elderly development. The project will improve the plumbing at the property and line aging sewer lines to prevent collapse in the future.*
- *PHA Wide Make Ready – In February 2024, SLHA put together a plan to address vacant units which required more work and funding than a typical unit turn. Over \$500,000 in design fees were allocated for this effort.*
- *The West Pine roof was replaced, as well as common area HVAC, and a new lighting protection system added to the building. This project was valued at about a quarter of a million dollars.*
- *Total revenues (including capital contributions) increased by \$5.9 million (7.3%) during FY 2024. Public Housing tenant revenue has continued to be low with a reduction of \$0.4 million (-12.7%) as a result of low occupancy rates and a reduction in unit turnover for the fiscal year. Operating Subsidies and Grants are \$7.4 million (11.5%) more overall than the previous year. This is primarily due to an increase in the Housing Choice Voucher program. In addition, Capital Fund deposits decreased by \$0.3 million (-2.2%) over FY 2023. Other Revenues decreased by \$0.9 million (-53.8%) over FY 2023, as a result of not having settlement proceeds as in the prior year.*
- *Total expenses increased by approximately \$4.0 million (4.7%) in FY 2024. Total expenses were \$89.0 million and \$85.0 million for FY 2024 and FY 2023, respectively.*
- *The average monthly Housing Assistance Payment paid in CY 2024 was \$738 per unit, an increase over the average amount paid in CY 2023 of \$645 per unit.*

## 3. Report on Internal Control and Compliance Requirements for Each Major Program and on Internal Controls described in 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

The independent audit of the financial statements of SLHA also must comply with additional federal grantor requirements of the “Single Audit” as cited above. These

standards require the auditor to report on not only the fair and reasonableness of the presentation of the financial statements, but also on the audited government's internal controls and legal requirements.

*"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, 2024." (Financial Statement Audit Report page 145)*

#### 4. Report on Internal Control and Compliances

This component evaluates the extent to whether SLHA has provided internal control policies whereby reasonable assurance of the accuracy of financial statements is attained and whether SLHA adheres to those internal controls. A material weakness is identified as a deficiency or a combination of deficiencies such that there is a reasonable possibility of material misstatements or other errors would not be prevented or detected and corrected in a timely manner.

*"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." (Financial Statement Audit Report page 143-144)*

The SLHA remains committed to comply with all documentation and requirements using new technologies and out of the box solutions to ensure the safety of our staff and clients alike.

**AUTHORIZING THE ACCEPTANCE OF THE INDEPENDENT AUDIT REPORT FOR FISCAL YEAR ENDED  
SEPTEMBER 30, 2024 AND ITS BLENDED COMPONENT UNITS AS OF DECEMBER 31, 2023**

WHEREAS, the St. Louis Housing Authority prepares financial statements in accordance with Generally Accepted Accounting Principles; and

WHEREAS, the U.S. Department of Housing and Urban Development requires that these financial statements be audited annually by independent public auditors in accordance with standards applicable to financial audits contained in the Governmental Audit Standards issued by the Comptroller General of the United States and guidelines and requirements issued by HUD REAC; and

WHEREAS, the independent audit report of the St. Louis Housing Authority for the fiscal year ending September 30, 2024 and its blended component units as of December 31, 2023 and all related notes to the financial statements have been completed by the certified accounting firm of Hayes & Associates LLC; and

WHEREAS, the audit report complies with all independent audit reporting and information, as well as specified by Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), the U.S. Department of Housing and Urban Development (HUD) Real Estate Assessment Center (REAC) guidelines and the U.S. Office of Management and Budget (OMB) Compliance Supplement; and

WHEREAS, the Annual Financial Statements for the St. Louis Housing Authority present fairly in all material respects with the requirements above, including business-type activities, three major funds and the elimination of duplicate blended component unit activities.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSION OF THE ST. LOUIS HOUSING AUTHORITY THAT:**

1. The request for acceptance and approval of the St. Louis Housing Authority Financial Statements and Independent Auditor's Report for the Fiscal Year Ended September 30, 2024 and its blended component units as of December 31, 2023 is hereby granted.

**St. Louis Housing Authority**  
**FINANCIAL STATEMENTS AND**  
**INDEPENDENT AUDITOR'S REPORT**  
**For the year ended September 30, 2024**

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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, which comprise the statement of financial position as of and for the year ended September 30, 2024, and its blended component unit as of and for the year ended December 31, 2023, and the related statement of revenues, expenses, and changes in net position, the statement of cash flows, 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, 2024, and its blended component unit as of December 31, 2023, 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 are 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 are 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 April 30, 2025 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, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 27, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hayes & Associates, L.L.C.  
Omaha, Nebraska  
April 30, 2025

**St. Louis Housing Authority**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the year ended September 30, 2024**

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, 2024. 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) 2024 report on all of SLHA's assets, liabilities, revenues, expenses, and net position for the programs it administers. In summary, SLHA's FY 2024 financial highlights include the following:

- SLHA contracted with Preservation of Affordable Housing (POAH) on July 7, 2023 through a Master Developer Agreement to fully redevelop Clinton-Peabody using mixed-finance tools. As part of the agreement, SLHA committed Replacement Housing Factor (RHF) funds to the planning, community engagement, architecture, and other pre-development work necessary to fully realize a redevelopment of Clinton-Peabody. In fiscal year 2024, SLHA was able to obligate an additional \$740,000 in RHF funds to support the redevelopment.
- A \$1.8 million-dollar sewer improvement contract was signed for the Badenhau Elderly development. The project will improve the plumbing at the property and line aging sewer lines to prevent collapse in the future.
- PHA Wide Make Ready – In February 2024, SLHA put together a plan to address vacant units which required more work and funding than a typical unit turn. Over \$500,000 in design fees were allocated for this effort.
- The West Pine roof was replaced, as well as common area HVAC, and a new lighting protection system added to the building. This project was valued at about a quarter of a million dollars.
- Total revenues (including capital contributions) increased by \$5.9 million (7.3%) during FY 2024. Public Housing tenant revenue has continued to be low with a reduction of \$0.4 million (-12.7%) as a result of low occupancy rates and a reduction in unit turnover for the fiscal year. Operating Subsidies and Grants are \$7.4 million (11.5%) more overall than the previous year. This is primarily due to an increase in the Housing Choice Voucher program. In addition, Capital Fund deposits decreased by \$0.3 million (-2.2%) over FY 2023. Other Revenues decreased by \$0.9 million (-53.8%) over FY 2023, as a result of not having settlement proceeds as in the prior year.
- Total expenses increased by approximately \$4.0 million (4.7%) in FY 2024. Total expenses were \$89.0 million and \$85.0 million for FY 2024 and FY 2023, respectively.

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- The average monthly Housing Assistance Payment paid in CY 2024 was \$738 per unit, an increase over the average amount paid in CY 2023 of \$645 per unit.

**USING THIS ANNUAL REPORT**

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

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

**Annual Financial Statements**

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

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

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

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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 23 in the "Notes to Financial Statements" section of the Basic Financial Statements.

### **Financial Statements**

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

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



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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 \$1.7 million (-0.9%) from \$182.6 million in FY 2023 to \$180.8 million in FY 2024. The following analysis reflects SLHA's condensed summary of the Statement of Net Position as of September 30, 2024.

**TABLE 1  
STATEMENT OF NET POSITION**

	FY 2024	FY 2023
Current Assets	\$40,095,421	\$38,251,662
Capital Assets	\$80,890,333	\$82,683,901
Other Non-Current Assets	\$65,864,839	\$68,476,025
<b>Total Assets</b>	<b>\$186,850,593</b>	<b>\$189,411,588</b>
Current Liabilities	\$3,353,579	\$3,106,129
Long-Term Liabilities	\$2,648,422	\$3,735,136
<b>Total Liabilities</b>	<b>\$6,002,001</b>	<b>\$6,841,265</b>
Net Investment in Capital Assets	\$78,034,429	\$78,963,901
Restricted Net Position	\$74,330,689	\$77,222,505
Unrestricted Net Position	\$28,483,474	\$26,383,917
<b>Total Net Position</b>	<b>\$180,848,592</b>	<b>\$182,570,323</b>

#### *Assets*

The net change in assets overall decreased by \$2.6 million (-1.4%). 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, current assets increased by \$1.8 million (4.8%) in FY 2024, largely due to an increase in non-federal investments and activity of \$1.4 million (.04%), and an increase in tenant accounts receivable of \$0.4 million (19.3%) over FY 2023, 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, 2024

Capital Assets, Net of Related Debt decreased by \$1.8 million (-2.2%) 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 \$2.6 million (-3.8%) overall as a result of amortizations.

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 decreased by approximately \$0.8 million (-12.3%) in FY 2024. Liabilities are divided into current and long-term liabilities.

Current liabilities increased by \$0.2 million (8%) over FY 2023. This increase is a result of an increase in trade accounts payable, deferred revenue, accrued liabilities, and accrued compensated absences, offset by a slight decline in accrued interest and tenant security deposits.

In 2024, long-term liabilities decreased by approximately \$1.1 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 \$0.9 million. Restricted Net Position decreased by \$2.9 million and Unrestricted Net Position increased by \$2.1 million, because of a number of factors as discussed in the asset and liability sections above including the recording of amortization expenses. This resulted in a net loss of \$1.7 million.

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

Total revenues (including capital contributions) increased by \$5.9 million from \$81.2 million in FY 2023 to \$87.1 million in FY 2024 for a net increase of 7.3%. Total expenses increased in the current fiscal year by \$4.0 million from \$84.9 million in FY 2023 to \$89.0 million in FY 2024 for a net increase of 4.7% and a total change in net assets of \$1.7 million for FY 2024.

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The following table reflects the SLHA's condensed summary of the Statement of Revenues, Expenses, and Changes in Net Position as of September 30, 2024 and a further explanation of each of these components is included below.

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

	FY 2024	FY 2023
<b>Revenues</b>		
Tenant Revenue - Rents and Other	\$2,566,700	\$2,940,024
Operating Subsidies and Grants	\$71,763,467	\$64,384,509
Capital Grants	\$11,514,341	\$11,768,504
Investment Income – Unrestricted	\$237,469	\$115,850
Investment Income – Restricted	\$222,177	\$182,383
Other Revenue	\$842,881	\$1,825,174
<b>Total Revenue</b>	<b>\$87,147,035</b>	<b>\$81,216,444</b>
<b>Expenses</b>		
Administrative	\$10,273,800	\$9,738,761
Tenant (Resident) Services	\$543,775	\$240,357
Utilities	\$4,802,204	\$4,744,100
Maintenance	\$5,798,744	\$6,204,633
Protective Services	\$1,804,236	\$2,357,655
General	\$7,871,180	\$8,069,657
Non-Routine Maintenance	\$195,176	\$813,556
Housing Assistance Payments	\$52,267,654	\$46,952,205
Loss (Gain) on disposal of a fixed asset	\$0	\$0
Interest Expense	\$159,265	\$196,650
Depreciation	\$5,152,732	\$5,535,769
Prior Period Adjustments	\$0	\$0
<b>Total Expenses</b>	<b>\$88,868,766</b>	<b>\$84,853,343</b>
<b>Change in Net Position</b>	<b>(\$1,721,831)</b>	<b>(\$3,636,899)</b>

*Revenues*

Rents and other tenant charges decreased by \$373,324 (12.7%) in 2024. The overall decline in rental revenue for FY 2024, is a result of lower than normal rents charged in some developments due to income changes, as well as an increase in unit vacancies. At the year of FY 2024, measures were put in place to shorten the turnaround time for make-ready units.

Capital Fund Grants, decreased slightly by \$254,163 (-2.2%). The Capital fund programs are multiple year budgets and are used for the modernization of public housing properties including administrative fees associated with the modernization. For greater detail, refer to the Capital Fund and Replacement Housing Factor Construction section of this report.

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MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
For the year ended September 30, 2024

Operating Subsidy and Grant revenues increased overall by \$7.4 million (11.4%) in FY 2024. A closer look at the individual program breakdown shows that Operating Subsidy awarded for Public Housing increased slightly by \$0.9 million (7%) in FY 2024. The Section 8 programs consists of the Housing Choice Voucher (HCV), the Emergency Housing Voucher (EHV), and the Mainstream Voucher (MSV) programs. There was an increase in the number of units leased over the prior year in the HCV program, as well as an increase in the grant revenue of \$5.9 million (11.7%). The calculation of the FY 2024 renewal amount uses a "benchmark" of units leased and expenditures as reported in the Voucher Management System (VMS) using calendar year 2023. 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 significant staffing changes. The grant revenue for the EHV program increased by \$0.6 million, and the MSV grant revenue decreased by \$130,321 (-36.3%). The revenue for the (ROSS) Family Self Sufficiency and Service Coordinator grants increased by \$88,424.

Unrestricted and Restricted Investment Income increased in FY 2024 by \$121,619 and \$39,794 respectively. The continual and timely reinvestment of CD's and T-Bills have contributed to the increase in investment income. The certificates of deposits have maturities of twelve months or less.

Other Revenues decreased by \$0.9 million in FY 2024 and consist mostly of insurance proceeds on property claims. In FY 2023, other revenue was significantly high due to the lawsuit settlement proceeds recorded in the prior year.

### *Expenditures*

Administrative expenditures increased overall by approximately \$0.5 million (5.5%) from the previous year. The increases were primarily due to salary-related expenses of \$0.7 million, consulting and professional services of \$0.3 million, offset by a decrease in third-party property management fees of \$0.5 million. At the beginning of FY 2024, SLHA assumed self-management of its traditional public housing properties.

Tenant Services expenditures increased by \$0.3 million (126.2%) over the previous year. The increase is primarily due to the Housing Choice Voucher (HCV) and the Emergency Housing Voucher (EHV) security deposit assistance incentives. According to PIH 2022-18, Use of HCV and MSV Administrative Fees for Other Expenses to Assist Families to Lease Units and PIH 2021-15, EHV Operating Requirements, PHA may provide security deposit assistance to families. In FY 2024, the security deposit assistance expense was \$242,276.

Utility costs had a slight increase of \$58,104 (1.25%) over the previous year.

Ordinary Maintenance decreased by \$0.4 million (-6.5%) primarily due to a decrease in maintenance staff of \$0.6 million, offset by an increase in materials and maintenance contracts of \$0.2 million. These costs are related to unit turnaround, HVAC repairs, elevator repairs and major plumbing repairs throughout SLHA's portfolio.

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For the year ended September 30, 2024

Protective Services overall decreased by \$0.6 million (-23.5%). There was an increase in the private security at the high-rise Public Housing developments, however a decrease in the expense for St. Louis Metropolitan Police (SLMP) contract for FY 2024.

General expenses decreased by \$0.2 million (-2.5%) primarily due to the decrease in the FY 2024 ACC Shortfall Reserve withdrawals as compared to last year. Non-routine Maintenance expenditures, which includes casualty losses, decreased by \$0.6 million (-76%) over the previous year.

Housing Assistance Payments for the Voucher programs increased by \$5.3 million or 11.3%. The continued efforts to reduce the backlog of late income reexaminations, timely inspections, tenant moves, and ownership changes had a major impact on the overall increase in payments. The lease up of units increased in FY 2024 as compared to last year. In addition, the average monthly per unit cost (PUC) paid in CY 2024 was \$738 per unit, an increase of 14% over the average amount paid in CY 2023 of \$645 per unit.

Interest Expenses decreased marginally by \$37,385 (-19%) 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 \$383,037 (-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 2024, SLHA had \$80.9 million invested in Capital Assets as reflected in the following schedule (additions, deductions and depreciation), which represents a net decrease of \$2.0 million (-2.2%) from the end of FY 2023. 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	\$82,683,901
Additions	\$3,291,337
Deletions/Demolition	\$0
Depreciation - Additions	\$0
Depreciation - Deletions	(\$5,084,905)
<b>Ending Balance</b>	<b>\$80,890,333</b>

SLHA's capital assets as of September 30, 2024 included land, buildings, improvements and construction in progress that totaled \$282.2 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.

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For the year ended September 30, 2024

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

Business-Type Activities	FY 2024	FY 2023
Land and land rights	\$25,826,011	\$25,826,011
Construction in Progress	\$8,816,253	\$5,524,920
Structures and Equipment	\$247,515,685	\$247,515,685
Accumulated Depreciation	(\$201,267,616)	(\$196,182,711)
<b>Total</b>	<b>\$80,890,333</b>	<b>\$82,683,901</b>

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

**Capital Fund and Replacement Housing Factor Construction**

1. Clinton-Peabody Redevelopment - 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. 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 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 \$3.3 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 submitted 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 \$1.8 million to improve the sewer system and plumbing at Badenhau Elderly.

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For the year ended September 30, 2024

3. The West Pine Roof was contracted in FY2024 which will provide a new roof, common area HVAC, and a new lightning protection system for the building.
4. A new camera system was installed a LaSalle Park Apartments which connects to the St. Louis Police Department Real Time Camera Center, at a cost of \$500,000.
5. The first of the Heavy Make-Ready units was contracted for approximately \$200,000 and will return six (6) units of housing to occupancy.

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, 2024, Series A and D were paid in full. The remaining series B and C revenue bonds, comprise \$865,000 thousand in principle repaid in 2024 for a total of \$14.5 million repaid to date and a current unmatured balance of \$2.9 million as shown in Table 5 below.

**TABLE 5  
OUTSTANDING BONDS AND LOANS PAYABLE**

Debt Issue	Interest Rate	Unmatured Balance 2023	Debt Issued During Year	Retired During Year	Unmatured Balance 2024
05/03/2007	4.850%	1,455,000	-	335,000	1,120,000
05/03/2007	4.700%	2,265,000	-	530,000	1,735,000
<b>Total</b>		<b>\$3,720,000</b>	-	<b>\$ 865,000</b>	<b>\$2,855,000</b>

It should be noted that SLHA's financial statements for FY 2024 include the December 31, 2023 activity for Kingsbury Associates, L.P. representing one of the remaining blended component units.

### **ECONOMIC FACTORS AFFECTING FUTURE YEARS**

The St. Louis Housing Authority's (SLHA) funding is primarily dependent on HUD, making it more vulnerable to federal budget changes than local economic fluctuations. This funding dependency makes SLHA's financial health susceptible to significant changes in federal legislation and policy, which severely limits its ability to diversify funding and invest in community-serving initiatives beyond conventional federal funding guidelines.



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Chronic underfunding of the Public Housing Operating Subsidy, along with emergency expenditures for deferred maintenance and aging infrastructure (MEP systems), is depleting the cash reserves needed for development maintenance and operation. This threatens the financial score portion (FASS) of the overall PHAS score for FY 2024 and beyond. To address this persistent underfunding and align with HUD's emphasis, SLHA has begun exploring the Rental Assistance Demonstration (RAD) program conversion. RAD conversion empowers public housing agencies to leverage public and private debt and equity to reinvest in their public housing stock, as detailed in SLHA's Physical Needs Assessment. Through RAD, all Section 9 public housing units will transition to Section 8 Project-Based Housing Choice Voucher assisted units. This ensures that residents retain the right of return, protection against re-screening, and strong notification and relocation rights. Residents will continue to pay 30% of their adjusted income towards rent, maintain their existing basic rights, and gain the option to request tenant-based assistance if they choose to move. Recognizing the significant benefits for both residents and the agency, the Development and Modernization team is collaborating closely with developers to ensure a seamless transition from public housing to RAD.

The 2020 – 2025 St. Louis Housing Authority Strategic Plan identified nine goals, one of which 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 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 and has conducted multiple meetings with Clinton-Peabody residents. The current plan is 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.

To further its strategic goals, SLHA developed 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 finalized a plan, subsequently approved by the Board of Commissioners on November 15, 2023, that provides a cohesive approach to optimizing SLHA's asset portfolio.

A key initiative involves King Louis Square (KLS) and King Louis Square II (KLSII). Following a proposal from DeSales KLS, the developer, in 2022, SLHA will convert 36 public housing units in KLS and 44 public housing units in KLSII to RAD Section 8 Housing Assistance Payment (HAP) contracts. To ensure residents are informed throughout this extended process, SLHA will continue hosting resident meetings to provide updates on the redevelopment effort and RAD conversion process for KLS and KLSII. This resident engagement ensures residents are central to decisions affecting their community and meets key HUD requirements.

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For the year ended September 30, 2024

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 HUD's Section 18 Disposition program.

Disposition for Reallocation:

- Cambridge Heights Vacant Land: A Section 18 application for disposition of this property was submitted in 2024 to allow SLHA the flexibility to lease the land for non-housing purposes if deemed most beneficial. This application is pending HUD review, with a decision expected in 2025.

Disposition for Revitalization:

- Hodiamont Disposition: Following a 2022 Property Needs Assessment (PNA) that revealed extensive renovation requirements, SLHA initiated the Section 18 application process in February 2022. This ongoing effort will ultimately lead to either demolition or sale of the development 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 2025. This initiative explores a potential RAD/Section 18 Blend conversion (substantial rehabilitation) or a full RAD conversion.

Homeownership Opportunities:

- Lookaway Disposition: Based on the 2022 PNA, SLHA is considering submitting a Section 18 application to convert these single-family public housing units into affordable homeownership opportunities.

Through these diverse Section 18 endeavors, SLHA demonstrates its commitment to a dynamic and responsive portfolio that effectively 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, 2024  
(comparable totals for September 30, 2023)

	2024	2023
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 22,919,507	\$ 20,923,574
Investments	3,582,850	3,738,443
Accounts receivable, net	2,786,910	2,336,359
Accrued interest receivable	14,549	9,930
Prepaid expenses	1,417,225	1,384,820
Total current assets	<u>30,721,041</u>	<u>28,393,126</u>
<b>NONCURRENT ASSETS</b>		
Restricted cash and investments		
Cash and cash equivalents	8,357,389	7,269,283
Investments	1,016,991	2,589,253
Total restricted cash and investments	<u>9,374,380</u>	<u>9,858,536</u>
Right of use assets, net	67,777	64,593
Capital assets		
Land	13,352,102	13,352,102
Construction in progress	8,816,253	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	<u>(201,267,616)</u>	<u>(196,182,711)</u>
Total capital assets	<u>80,890,333</u>	<u>82,683,901</u>
Notes receivable, net	<u>65,797,062</u>	<u>68,411,432</u>
Total noncurrent assets	<u>156,129,552</u>	<u>161,018,462</u>
Total assets	<u>\$ 186,850,593</u>	<u>\$ 189,411,588</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 1,053,598	\$ 1,043,567
Accrued wages	194,575	250,779
Accrued liabilities	243,580	203,285
Tenant security deposits	234,740	294,293
Unearned revenue	576,713	342,445
Accrued interest payable	67,933	88,511
Inter-fund activity	(118,962)	(113,405)
Current portion of accrued compensated absences	129,450	99,346
Current portion of leases payable	61,952	32,308
Current portion of bonds and loans payable	910,000	865,000
Total current liabilities	<u>3,353,579</u>	<u>3,106,129</u>
<b>NONCURRENT LIABILITIES</b>		
Accrued compensated absences less current portion	342,582	346,227
Other noncurrent liabilities	354,111	501,268
Leases payable less current portion	6,729	32,641
Bonds and loans payable less current portion	1,945,000	2,855,000
Total noncurrent liabilities	<u>2,648,422</u>	<u>3,735,136</u>
Total liabilities	<u>6,002,001</u>	<u>6,841,265</u>
<b>NET POSITION</b>		
Net investment in capital assets	78,034,429	78,963,901
Restricted net position	74,330,689	77,222,505
Unrestricted net position	28,483,474	26,383,917
Total net position	<u>180,848,592</u>	<u>182,570,323</u>
Total liabilities and net position	<u>\$ 186,850,593</u>	<u>\$ 189,411,588</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
For the year ended September 30, 2024  
(comparable totals for September 30, 2023)

	2024	2023
OPERATING REVENUES		
Tenant rental revenue	\$ 2,369,120	\$ 2,713,344
Other tenant revenue	197,580	226,680
Fraud recovery	34,621	3,045
Other government grants	238,690	-
Other revenue	569,570	1,307,398
Total operating revenues	<u>3,409,581</u>	<u>4,250,467</u>
OPERATING EXPENSES		
Administrative	10,273,800	9,738,761
Tenant services	543,775	240,357
Utilities	4,802,204	4,744,100
Ordinary maintenance and operations	5,798,744	6,204,633
Protective services	1,804,236	2,357,655
Insurance expenses	1,324,924	1,194,796
General expenses	6,546,256	6,874,861
Extraordinary maintenance	177,540	141,649
Casualty losses	17,636	671,907
Depreciation expense	5,152,732	5,535,769
Housing assistance payments	52,267,654	46,952,205
Total operating expenses	<u>88,709,501</u>	<u>84,656,693</u>
LOSS FROM OPERATIONS	(85,299,920)	(80,406,226)
NON-OPERATING REVENUES (EXPENSES)		
HUD operating grants	71,763,467	64,384,509
Gain/(Loss) on settlement	-	514,731
Investment income - unrestricted	237,469	115,850
Investment income - restricted	222,177	182,383
Interest expense	(159,265)	(196,650)
Net non-operating revenues (expenses)	<u>72,063,848</u>	<u>65,000,823</u>
LOSS BEFORE HUD CAPITAL GRANTS	(13,236,072)	(15,405,403)
HUD CAPITAL GRANTS	<u>11,514,341</u>	<u>11,768,504</u>
CHANGE IN NET POSITION	(1,721,731)	(3,636,899)
NET POSITION, BEGINNING OF YEAR	<u>182,570,323</u>	<u>186,207,222</u>
NET POSITION, END OF YEAR	<u>\$ 180,848,592</u>	<u>\$ 182,570,323</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
STATEMENT OF CASH FLOWS  
For the year ended September 30, 2024  
(comparable totals for September 30, 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from tenants	\$ 1,944,060	\$ 4,164,156
Other cash received	1,037,909	1,300,499
Cash paid to suppliers and employees	(81,021,506)	(76,505,394)
NET CASH FLOW FROM/(USED BY) OPERATING ACTIVITIES	(78,039,537)	(71,040,739)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
HUD operating grants	71,763,467	64,384,509
Cash received used by other funds	(5,557)	(5,298)
NET CASH FLOWS FROM/(USED BY) NONCAPITAL FINANCING ACTIVITIES	71,757,910	64,379,211
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
HUD capital grants	11,514,341	11,768,504
Repayment of debt	(865,000)	(825,000)
Interest payment on debt	(179,843)	(151,197)
Payments of capital lease	-	(2,145)
Settlement of capital lease	-	190,000
Purchase of capital assets	(3,291,333)	(3,577,865)
NET CASH FROM/(USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES	7,178,165	7,402,297
CASH FLOWS FROM INVESTING ACTIVITIES		
Net investment activity	1,727,855	(1,650,791)
Interest income	459,646	298,233
NET CASH FROM/(USED BY) INVESTING ACTIVITIES	2,187,501	(1,352,558)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	3,084,039	(611,789)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	28,192,857	28,804,646
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 31,276,896</u>	<u>\$ 28,192,857</u>
 Cash and cash equivalents	 \$ 22,919,507	 \$ 20,923,574
Restricted cash and cash equivalents	8,357,389	7,269,283
Total cash and cash equivalents	<u>\$ 31,276,896</u>	<u>\$ 28,192,857</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
STATEMENT OF CASH FLOWS - CONTINUED  
For the year ended September 30, 2024  
(comparable totals for September 30, 2023)

	<u>2024</u>	<u>2023</u>
RECONCILIATION OF NET LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Loss from operations	\$ (85,299,920)	\$ (80,406,226)
Adjustments to reconcile net loss to net cash from operating activities		
Depreciation	5,084,901	5,535,769
Amortization	2,614,370	2,621,129
Change in accounts receivable	(450,551)	1,143,677
Change in accrued interest receivable	(4,619)	(4,780)
Change in prepaid expenses	(32,405)	(37,053)
Change in leased assets, net	(3,184)	53,153
Change in accounts payable	10,031	247,649
Change in accrued wages	(56,204)	47,287
Change in accrued liabilities	40,295	(259,023)
Change in tenant security deposits	(59,553)	(13,328)
Change in accrued compensated absences	26,459	(5,118)
Change in noncurrent liabilities	(147,157)	90,738
Change in leases payable	3,732	(52,494)
NET CASH FLOWS FROM/(USED BY) OPERATING ACTIVITIES	<u>\$ (78,039,537)</u>	<u>\$ (71,040,739)</u>

See accompanying notes and independent auditor's report.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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 management of the Authority. 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, 2024

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. Prior to September 30, 2024, SLHA Capital Fund Corporation, the general partner and U.S. Bancorp Missouri Low-Income, a limited partner, each has .01% interest in the partnership. Effective September 30, 2024, the Partnership transferred all ownership interest of the limited partners to the St. Louis Housing Authority. The general partner, SLHA Capital Fund Corporation, 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, 2024

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, 2024

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, 2024

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, 2024

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, right of use assets, and costs to be recovered from future revenues, reduced by the outstanding balances of any bonds, mortgages, notes, lease liabilities, 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, 2024

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, 2024

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

13. Compensated Absences

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

14. Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2023, from which the summarized information was derived.

15. Recent Accounting Pronouncements:

GASB Statement No. 100, Accounting Changes and Error Corrections (issued June 2022) enhances 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 new standard implementation did not have a significant impact on the Housing Authority's year ending September 30, 2024.

GASB Statement No. 102, Certain Risk Disclosures (issued December 2023) provides users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The new standard implementation did not have a significant impact on the Housing Authority's year ending September 30, 2024.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

16. Accounting Pronouncements not yet adopted:

GASB Statement No. 101, Compensated Absences (issued June 2022) updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The standard will be effective for the year ending September 30, 2025.

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, 2024, the St. Louis Housing Authority's bank deposit and certificate of deposit balances were \$31,389,216. As of September 30, 2024, all of the St. Louis Housing Authority's deposits were fully insured or collateralized.

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, 2024, the St. Louis Housing Authority had deposits with a carrying value of \$647,926 that are held in the name of Missouri Housing Development Commission (MHDC) on behalf of the St. Louis Housing Authority.

As of December 31, 2023, the component unit bank deposit and certificate of deposit balance was \$1,397,310. As of December 31, 2023, \$540,356 of component unit's deposits were uninsured and uncollateralized.



St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

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, 2024, the St. Louis Housing Authority's investments were \$3,528,356. 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, 2024 was as follows:

Cash on hand	\$ 800
Cash in bank	26,848,730
Money market accounts	899,010
MHDC investments in bank	647,926
Certificates of deposit	3,951,915
U.S. government agency and treasury obligations	3,528,356
	<u>\$ 35,876,737</u>
Cash and cash equivalents - unrestricted	\$ 22,919,507
Cash and cash equivalents - restricted	8,357,389
Investments - unrestricted	3,582,850
Investments - restricted	1,016,991
	<u>\$ 35,876,737</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

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	\$ 101,179
Endowment funds	1,720,961
Homeownership revolving fund	411,533
Family self sufficiency escrow	512,668
Section 8 HAP funds	483,383
Tenant security deposits	296,528
Mixed Finance Units	4,025,564
Component Units	805,573
	<u>\$ 8,357,389</u>

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

Self insurance fund	\$ 369,065
Mixed finance escrow reserves	647,926
	<u>\$ 1,016,991</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, 2024 was \$94,601.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE C. ACCOUNTS RECEIVABLE - CONTINUED

The following is a detail of amounts in accounts receivable at September 30, 2024:

Tenant receivables	\$ 512,850
Tenant receivables - Component Unit	11,638
Tenant repayment agreement	37,060
Other receivables	2,188,612
Receivable from HUD - CFP	98,393
Receivable from HUD - Other Projects	32,958
Allowance	(94,601)
Total	<u><u>\$ 2,786,910</u></u>

NOTE D. NOTES RECEIVABLE

Capital Project

The St. Louis Housing Authority has issued notes receivable up to \$5,608,174 to limited partnerships to fund the construction of energy efficiency upgrades, including the installation of solar panels. The notes receivable mature and are due on September 21, 2040. Notes receivable at September 30, 2024, 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 \$2,217,678. 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, 2024, the St. Louis Housing Authority's receivable from Kingsbury Associates, L.P. totaled \$8,502,678. 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, 2024

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, 2024 are as follows:

Project	Year of Maturity	Face Value	Accumulated Amortization	Net Value
644 Murphy Park I	2051	\$ 3,840,000	\$ (2,733,188)	\$ 1,106,812
645 Murphy Park II	2056	5,212,000	(3,300,499)	1,911,501
646 Murphy Park III	2059	6,610,000	(3,704,905)	2,905,095
647 King Louis Square I	2050	3,987,000	(2,417,119)	1,569,881
649 King Louis Square II	2053	2,800,000	(1,475,600)	1,324,400
648 Les Chataux	2041	442,747	(253,701)	189,046
650 Renaissance Place at Grand	2050	7,368,720	(3,899,895)	3,468,825
654 Senior Living at Renaissance	2059	4,264,417	(2,140,729)	2,123,688
655 Gardens at Renaissance Place	2064	1,754,937	(880,970)	873,967
656 Vaughn Elderly - Cahill	2051	7,657,000	(3,795,958)	3,861,042
657 Renaissance Place at Grand II	2061	2,834,690	(1,387,576)	1,447,114
658 Cambridge Heights	2060	5,084,873	(2,393,707)	2,691,166
659 Renaissance Place at Grand III	2063	5,885,798	(2,586,809)	3,298,989
660 Cambridge Heights II	2050	5,952,250	(2,455,299)	3,496,951
662 Cambridge Senior	2064	8,557,788	(2,924,628)	5,633,160
630 Arlington Grove	2065	10,313,034	(3,050,082)	7,262,952
640 North Sarah Ph. I	2066	8,234,381	(2,435,324)	5,799,057
665 North Sarah Ph. II	2067	6,582,469	(1,686,761)	4,895,708
666 North Sarah Ph. III	2070	2,707,401	(457,043)	2,250,358
670 Preservation Square Ph. I	2077	4,050,000	(202,500)	3,847,500
TOTAL		<u>\$ 104,139,505</u>	<u>\$ (44,182,293)</u>	<u>\$ 59,957,212</u>

Loan amortization on mixed financing low-income housing projects notes receivable for the year ended September 30, 2024 was \$2,603,488.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE D. NOTES RECEIVABLE – CONTINUED

Homeownership Mortgage Receivable

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

The forgiveness on the homeownership notes receivable is as follows:

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

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

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

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

Loan forgiveness amortization on homeownership notes receivable for the year ended September 30, 2024 was \$10,882.

Details of the outstanding notes receivable of the St. Louis Housing Authority at September 30, 2024 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	(563,976)	5,441
TOTAL	<u>\$ 6,282,349</u>	<u>\$ (6,276,908)</u>	<u>\$ 5,441</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

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, 2024 was \$226,235.

Outstanding notes receivable at September 30, 2024 is as follows:

Note	Face Value	Accumulated Amortization	Eliminated	Total
Capital projects	\$ 5,608,174	\$ -	\$ -	\$ 5,608,174
Related party notes receivable	8,502,678	-	(8,502,678)	-
Mixed financing low-Income housing projects	104,139,505	(44,182,293)	-	59,957,212
Homeownership mortgage notes receivable	6,282,349	(6,276,908)	-	5,441
Homeownership construction notes receivable	226,235	-	-	226,235
	<u>\$ 124,758,941</u>	<u>\$ (50,459,201)</u>	<u>\$ (8,502,678)</u>	<u>\$ 65,797,062</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE E. CAPITAL ASSETS

A summary of the changes in land, structures, and equipment for the year ended September 30, 2024, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 13,352,102	\$ -	\$ -	\$ 13,352,102
Construction in progress	5,524,916	3,291,337	-	8,816,253
Total non-depreciable capital assets	18,877,018	3,291,337	-	22,168,355
Site improvements	12,473,909	-	-	12,473,909
Building	246,112,606	-	-	246,112,606
Furniture, equipment, machinery - dwelling	153,860	-	-	153,860
Furniture, equipment, machinery - non-Dwelling	1,249,219	-	-	1,249,219
Less accumulated depreciation	(196,182,711)	(5,084,905)	-	(201,267,616)
Total depreciable capital assets	63,806,883	(5,084,905)	-	58,721,978
Total capital assets	\$ 82,683,901	\$ (1,793,568)	\$ -	\$ 80,890,333

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, 2024, the value of the lease liability is \$20,234. 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, 2024 of \$20,126 with accumulated amortization of \$107,334 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, 2024

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, 2024, the value of the lease liability is \$796. 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, 2024 is \$789 with accumulated amortization of \$2,841 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, 2024, the value of the lease liability is \$11,391. 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, 2024 is \$11,356 with accumulated amortization of \$12,492 and is included with Equipment on the Lease Class activities table found below.

On October 1, 2023, the Housing Authority entered into six leases with a term of 24-months as lessee for the use of six vehicles. Total initial lease liability for the 6 vehicles as of October 1, 2023, was recorded in the amount of \$71,013. The Housing Authority is required to make monthly fixed payments of \$3,106 for all six vehicles. The leases utilize the risk-free interest rate of 5.12%. The carrying value of the right to use assets as of September 30, 2024 is \$35,506 with accumulated amortization of \$35,506 and is included with Vehicles on the Lease Class activities table found below.

Lease assets by major classes consists of the following as of September 30, 2024:

Asset Class	As of Fiscal Year Ended September 30, 2024		
	Lease Asset Value	Accumulated Amortization	Net Lease Assets
Equipment	\$ 154,937	\$ 122,667	\$ 32,270
Vehicles	71,013	35,506	35,507
Total Leases	<u>\$ 225,950</u>	<u>\$ 158,173</u>	<u>\$ 67,777</u>



St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE F. LEASES – CONTINUED

The detail of lease related expenses for the year ended September 30, 2024, is as follows:

Lease Expense	Year ending September 30, 2024
Amortization expense by class of underlying asset	
Equipment	\$ 32,324
Vehicles	35,507
Total amortization expense	67,831
Interest on lease liabilities	2,820
Variable lease expense	-
Total	<u>\$ 70,651</u>

Principal and interest requirements to maturity:

Years ending September 30,	Principal Payments	Interest Payments	Total Payments
2025	61,952	1,170	63,122
2026	4,735	64	4,799
2027	1,994	5	1,999
Totals	<u>\$ 68,681</u>	<u>\$ 1,239</u>	<u>\$ 69,920</u>

NOTE G. ACCOUNTS PAYABLE

Accounts payable consists of trade accounts payable. As of September 30, 2024 the St. Louis Housing Authority had a balance of \$ 1,053,598 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, 2024, Series A and D were paid in full. As of September 30, 2024, the unmatured balance remaining on Series B and C was \$3,720,000.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE H. BOND AND LOANS PAYABLE – CONTINUED

The outstanding bonds and loans payable of the St. Louis Housing Authority at September 30, 2024 are as follows:

Debt Issue	Interest Rate	Unmatured Balance 2023	Debt Issued During Year	Retired During Year	Unmatured Balance 2024	Amount Due within One Year
05/03/2007	4.850%	\$ 1,455,000	\$ -	\$ (335,000)	\$ 1,120,000	\$ 360,000
05/03/2007	4.700%	2,265,000	-	(530,000)	1,735,000	550,000
Total		<u>\$ 3,720,000</u>	<u>\$ -</u>	<u>\$ (865,000)</u>	<u>\$ 2,855,000</u>	<u>\$ 910,000</u>
Kingsbury		8,231,280	152,436	-	8,383,716	-
		<u>\$ 11,951,280</u>	<u>\$ 152,436</u>	<u>\$ (865,000)</u>	<u>\$ 11,238,716</u>	<u>\$ 910,000</u>

The principal and interest requirements of the St. Louis Housing Authority at September 30, 2024 are as follows:

Years Ending September 30,	Principal Requirements	Interest Requirements	Total
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>\$ 2,855,000</u>	<u>\$ 275,770</u>	<u>\$ 3,130,770</u>

NOTE I. COMPENSATED ABSENCES

A summary of the changes in compensated absences for the year ended September 30, 2024, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Compensated absences	<u>\$ 445,573</u>	<u>\$ 514,651</u>	<u>\$ (488,192)</u>	<u>\$ 472,032</u>	<u>\$ 129,450</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE J. CONTINGENCIES

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

The St. Louis Housing Authority is a defendant in a lawsuit arising in the normal course of business. To the extent the outcome of such litigation has been determined to result in probable loss to the Authority, such loss has been accrued in the accompanying financial statements. The Authority estimates such loss to total \$150,000.

NOTE K. COMMITMENTS

The St. Louis Housing Authority has approximately \$39,492,917 obligated to expend for Capital Grant Programs. These funds have been obligated as required by the grant program. As of September 30, 2024, \$30,590,300 of these obligations have been expended and \$8,902,617 of the obligations are unexpended.

NOTE L. ECONOMIC DEPENDENCY

The St. Louis Housing Authority relied on the U.S. Department of Housing and Urban Development for approximately 95.56% of its revenue.

NOTE M. PENSION PLAN

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

The St. Louis Housing Authority has the authority to adopt amendments regarding the provisions and administration of the Plan. For the year ended September 30, 2024, 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 \$531,561.

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE N.      RISK MANAGEMENT

The St. Louis Housing Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The St. Louis Housing Authority carries commercial insurance for its risks. The Authority contracts with reputable carriers and utilizes deductibles up to \$50,000. For worker's compensation the St. Louis Housing Authority pays for all claims up to \$500,000. The excess carrier pays for claims that exceed \$500,000, up to \$2,000,000 per claim, for a total per claim coverage of \$2,500,000. The St. Louis Housing Authority maintains an investment of \$350,000 in favor of the Department of Labor and Industrial Relations for the State of Missouri. Such instrument would be used by the State to pay workman's compensation claims should the St. Louis Housing Authority become insolvent.

NOTE O.      SUBSEQUENT EVENT

As of April 30, 2025, the date the financial statements were available to be issued, the Housing Authority did not have any subsequent events affecting the amounts reported in the financial statements for the years ended September 30, 2024 or which are required to be disclosed in the notes to the financial statements for the year then ended.

NOTE P.      ELIMINATING ENTRIES

Certain transactions between the St. Louis Housing Authority and its blended component units have been eliminated in the financial statements. Kingsbury Associates, L.P. and the SLHA Capital Fund Corporation have a December 31 year end while the St. Louis Housing Authority has a September 30 year end. Due to the differences in the year end between the St. Louis Housing Authority and its component units a net amount of \$118,962 has been shown on the statement of net position as inter-fund activity.

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

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE P. ELIMINATING ENTRIES - CONTINUED

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

	FDS	Eliminating Entries	Audited Financials
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 22,919,507	\$ -	\$ 22,919,507
Investments	3,582,850	-	3,582,850
Accounts receivable, net	2,786,910	-	2,786,910
Accrued interest receivable	14,549	-	14,549
Prepaid expenses	1,417,225	-	1,417,225
Total current assets	30,721,041	-	30,721,041
<b>NONCURRENT ASSETS</b>			
Restricted cash and investments			
Cash and cash equivalents	8,357,389	-	8,357,389
Investments	1,016,991	-	1,016,991
Total restricted cash and investments	9,374,380	-	9,374,380
Right of use assets, net	67,777	-	67,777
Capital assets			
Land	13,352,102	-	13,352,102
Construction in progress	8,816,253	-	8,816,253
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	(201,267,616)	-	(201,267,616)
Total capital assets	80,890,333	-	80,890,333
Notes receivable, net	74,299,740	(8,502,678)	65,797,062
Other assets	83,701	(83,701)	-
Total noncurrent assets	164,715,931	(8,586,379)	156,129,552
Total assets	\$ 195,436,972	\$ (8,586,379)	\$ 186,850,593

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE P. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
<b>LIABILITIES AND NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 1,053,598	\$ -	\$ 1,053,598
Accrued wages	194,575	-	194,575
Accrued liabilities	243,580	-	243,580
Tenant security deposits	234,740	-	234,740
Unearned revenue	576,713	-	576,713
Accrued interest payable	67,933	-	67,933
Inter-fund activity	-	(118,962)	(118,962)
Current portion of accrued compensated absences	129,450	-	129,450
Current portion of leases payable	61,952	-	61,952
Current portion of bonds and loans payable	910,000	-	910,000
Total current liabilities	<u>3,472,541</u>	<u>(118,962)</u>	<u>3,353,579</u>
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences less current portion	342,582	-	342,582
Other noncurrent liabilities	354,111	-	354,111
Leases payable less current portion	6,729	-	6,729
Bonds and loans payable less current portion	10,328,716	(8,383,716)	1,945,000
Total noncurrent liabilities	<u>11,032,138</u>	<u>(8,383,716)</u>	<u>2,648,422</u>
Total liabilities	<u>14,504,679</u>	<u>(8,502,678)</u>	<u>6,002,001</u>
<b>NET POSITION</b>			
Net investment in capital assets	69,650,713	8,383,716	78,034,429
Restricted net position	82,833,367	(8,502,678)	74,330,689
Unrestricted net position	28,448,213	35,261	28,483,474
Total net position	<u>180,932,293</u>	<u>(83,701)</u>	<u>180,848,592</u>
Total liabilities and net position	<u>\$ 195,436,972</u>	<u>\$ (8,586,379)</u>	<u>\$ 186,850,593</u>

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE P. ELIMINATING ENTRIES – CONTINUED

	FDS	Eliminating Entries	Audited Financials
OPERATING REVENUES			
Tenant rental revenue	\$ 2,369,120	\$ -	\$ 2,369,120
Other Tenant Revenue	197,580	-	197,580
Fraud recovery	34,621	-	34,621
Other government grants	238,690	-	238,690
Other revenue	1,214,851	(645,281)	569,570
Total operating revenues	4,054,862	(645,281)	3,409,581
OPERATING EXPENSES			
Administrative	10,273,800	-	10,273,800
Tenant services	543,775	-	543,775
Utilities	4,802,204	-	4,802,204
Ordinary maintenance and operations	5,798,744	-	5,798,744
Protective services	1,804,236	-	1,804,236
Insurance expenses	1,324,924	-	1,324,924
General expenses	7,193,371	(647,115)	6,546,256
Extraordinary maintenance	177,540	-	177,540
Casualty losses	17,636	-	17,636
Depreciation expense	5,152,732	-	5,152,732
Housing assistance payments	52,267,654	-	52,267,654
Total operating expenses	89,356,616	(647,115)	88,709,501
LOSS FROM OPERATIONS	(85,301,754)	1,834	(85,299,920)
NON-OPERATING REVENUES (EXPENSES)			
HUD operating grants	71,763,467	-	71,763,467
Investment income - unrestricted	389,905	(152,436)	237,469
Investment income - restricted	222,177	-	222,177
Interest expense	(311,701)	152,436	(159,265)
Net non-operating revenues (expenses)	72,063,848	-	72,063,848

St. Louis Housing Authority  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
For the year ended September 30, 2024

NOTE P. ELIMINATING ENTRIES – CONTINUED

	<u>FDS</u>	<u>Eliminating Entries</u>	<u>Audited Financials</u>
LOSS BEFORE HUD CAPITAL GRANTS	\$ (13,237,906)	\$ 1,834	\$ (13,236,072)
HUD CAPITAL GRANTS	<u>11,514,341</u>	<u>-</u>	<u>11,514,341</u>
CHANGE IN NET POSITION	(1,723,565)	1,834	(1,721,731)
NET POSITION, BEGINNING OF YEAR	<u>182,655,858</u>	<u>(85,535)</u>	<u>182,570,323</u>
NET POSITION, END OF YEAR	<u><u>\$ 180,932,293</u></u>	<u><u>\$ (83,701)</u></u>	<u><u>\$ 180,848,592</u></u>



## SUPPLEMENTAL INFORMATION

St. Louis Housing Authority  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended September 30, 2024

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	\$ 13,952,797
Resident Opportunity and Supportive Services	14.870	FSS23MO5220	35,876
		ROSS231786	136,063
		FSS23MO5220	107,906
			<u>279,845</u>
Public Housing Capital Fund Program	14.872	MO36P001501-19	397,034
		MO36P001501-20	959,432
		MO36P001501-21	1,075,199
		MO36P001501-22	3,986,484
		MO36P001501-23	3,008,863
		MO36R001501-16	324,036
		MO36R001502-16	1,697,999
		MO36R001501-17	65,294
			<u>11,514,341</u>
Housing Voucher Cluster			
Section 8 Housing Choice Vouchers	14.871	MO001	55,878,716
Mainstream Voucher Program	14.879	MO0014	229,037
Emergency Housing Voucher	14.EHV	MO001	1,423,072
Housing Voucher Cluster Total			<u>57,530,825</u>
Total expenditures of federal awards			<u><u>\$ 83,277,808</u></u>

See accompanying note and independent auditor's report.

St. Louis Housing Authority  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended September 30, 2024

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

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 St. Louis Housing Authority includes the low-rent public housing program, capital fund program, rental assistance programs and various grants from HUD.

2. 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, 2024. 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.

3. Basis of Accounting

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

4. 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.

5. 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. MO36R001501-16  
For the year ended September 30, 2024

1. The actual modernization costs of MO36R001501-16 are as follows:

Original funds approved	\$	379,956
Funds disbursed	\$	379,956
Funds expended (actual program costs)	\$	379,956
Amount to be recaptured	\$	-
Excess of funds disbursed	\$	-

2. The distribution of costs by project as shown on the Actual Modernization Costs Certificate dated January 16, 2024, submitted to HUD for approval is in agreement with the records of the St. Louis Housing Authority.
3. The Agency has certified that all modernization costs have been paid and all related liabilities have been made through payment.

See independent auditor's report.

## FINANCIAL DATA SCHEDULE

This report contains pages 52-142 of the  
Supplemental Information section.

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034
111	Cash-unrestricted	\$ 11,254,537	\$ 2,592,467		\$ -	\$ 473,919	\$ 271,285	\$ 292,575	\$ 727,572	\$ 328,427	\$ 1,069,839
113	Cash-other restricted -FSS Escrows	\$ 4,120,209	\$ -								\$ 9,862
114	Cash-tenant security deposits	\$ 267,498	\$ 21,072			\$ 22,678	\$ 14,528	\$ 26,732	\$ 48,187	\$ 20,646	\$ 35,992
115	Cash - Restricted for payment of current liability	\$ 101,179	\$ -							\$ -	
100	<b>Total Cash</b>	<b>\$ 15,743,421</b>	<b>\$ 2,613,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 496,597</b>	<b>\$ 285,813</b>	<b>\$ 319,307</b>	<b>\$ 775,759</b>	<b>\$ 349,073</b>	<b>\$ 1,115,693</b>
121	Accounts receivable - PHA projects	\$ -									
122	<b>Accounts rec - HUD other projects</b>	<b>\$ 113,649</b>	<b>\$ 2,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 532</b>	<b>\$ 504</b>	<b>\$ 398</b>	<b>\$ 1,206</b>	<b>\$ 472</b>	<b>\$ 899</b>
124	Account receivable - other government	\$ -									
125	<b>Account receivable - miscellaneous</b>	<b>\$ 81,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,832</b>	<b>\$ -</b>	<b>\$ -</b>
126	Accounts receivable - tenants	\$ 512,233	\$ 45,043			\$ 90,886	\$ 17,852	\$ 19,335	\$ 114,525	\$ 5,299	\$ 36,435
126.1	Allowance for doubtful accounts - tenants	\$ (92,821)	\$ (10,861)			\$ (20,683)	\$ (4,206)	\$ (4,380)	\$ (24,907)	\$ (265)	\$ (3,202)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -				\$ -		\$ -		
127	Notes, Loans, & Mortgages Receivable - Current	\$ -									
128	Fraud recovery	\$ 37,059	\$ 4,391			\$ 15,008	\$ 640	\$ 4,569	\$ 528	\$ 972	\$ -
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -								
129	Accrued interest receivable	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	<b>Total receivables, net of allow for doubtful accounts</b>	<b>\$ 652,077</b>	<b>\$ 40,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,743</b>	<b>\$ 14,790</b>	<b>\$ 19,922</b>	<b>\$ 95,184</b>	<b>\$ 6,478</b>	<b>\$ 34,132</b>
131	Investments - unrestricted	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
132	Investments - restricted	\$ 647,927									
135	Investments - Restricted- pymt of curr liability	\$ -									
142	Prepaid expenses and other assets	\$ 1,388,431	\$ 365,171			\$ 76,570	\$ 57,289	\$ 53,339	\$ 150,686	\$ 64,883	\$ 169,326
150	<b>Total Current Assets</b>	<b>\$ 18,431,856</b>	<b>\$ 3,019,608</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 658,911</b>	<b>\$ 357,892</b>	<b>\$ 392,568</b>	<b>\$ 1,021,629</b>	<b>\$ 420,434</b>	<b>\$ 1,319,151</b>
161	Land	\$ 12,907,104	\$ 512,638	\$ 586,151	\$ 157,235	\$ 123,561	\$ 151,416	\$ 189,969	\$ 533,436	\$ 17,268	\$ 131,953
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
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	\$ 12,115,067	\$ 5,397,101	\$ 648,289		\$ 495,285	\$ 117,782	\$ 80,261	\$ 255,915	\$ 30,508	\$ 1,792,269
166	Accumulated depreciation	\$ (195,336,596)	\$ (44,585,951)			\$ (12,783,701)	\$ (8,645,642)	\$ (12,631,214)	\$ (34,619,829)	\$ (12,167,650)	\$ (16,864,920)
167	Construction in progress	\$ 8,816,252	\$ 1,424,735			\$ 3,790	\$ 1,026,759	\$ 115,061	\$ 2,524,562	\$ -	\$ 1,659,047
160	<b>Total capital assets, net of accumulated deprec</b>	<b>\$ 71,546,339</b>	<b>\$ 11,725,859</b>	<b>\$ 1,234,440</b>	<b>\$ 157,235</b>	<b>\$ 7,565,758</b>	<b>\$ 3,503,399</b>	<b>\$ 500,482</b>	<b>\$ 3,896,308</b>	<b>\$ 354,747</b>	<b>\$ 18,266,726</b>
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 74,068,063									
171	<b>Notes, Loans, &amp; mortgages rec – N/C Partners</b>	<b>\$ 74,068,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
174	<b>Other assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034
176-010	Investment in Joint venture - Not For Profit	\$ -									
176-020	Investment in Joint venture - Partnership	\$ -									
176-030	Investment in Joint venture - Joint Venture	\$ -									
176-040	Investment in Joint venture - Tax Credit	\$ -									
176-050	Investment in Joint venture - Other	\$ -									
176-060	Other - Comment										
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 145,614,402	\$ 11,725,859	\$ 1,234,440	\$ 157,235	\$ 7,565,758	\$ 3,503,399	\$ 500,482	\$ 3,896,308	\$ 354,747	\$ 18,266,726
190	Total Assets	\$ 164,046,256	\$ 14,745,467	\$ 1,234,440	\$ 157,235	\$ 8,224,668	\$ 3,861,291	\$ 893,050	\$ 4,917,936	\$ 775,182	\$ 19,585,877
312	Accounts payable <= 90 days	\$ 599,345	\$ 60,480			\$ 46,738	\$ 14,122	\$ 30,023	\$ 101,169	\$ 40,863	\$ 25,875
321	Accrued wage/payroll taxes payable	\$ 101,597	\$ 10,250			\$ 6,596	\$ 7,013	\$ 6,844	\$ 13,136	\$ 6,562	\$ 9,320
322	Accrued compensated absences - current portion	\$ 98,424	\$ 16,802			\$ 4,896	\$ 4,736	\$ 3,020	\$ 8,398	\$ 5,063	\$ 11,902
325	Accrued interest payable	\$ 67,932									
341	Tenant security deposits	\$ 206,266	\$ 11,634			\$ 20,609	\$ 14,528	\$ 20,481	\$ 44,417	\$ 16,501	\$ 27,301
342	Unearned Revenue	\$ 84,803	\$ 1,600	\$ -	\$ -	\$ 8,153	\$ 1,028	\$ 1,816	\$ 14,897	\$ 3,594	\$ 23,626
343	Current portion of long-term debt -	\$ 956,545	\$ 8,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,136
344	Current portion of long-term debt - operating borrowings	\$ -									
345	Other current liabilities	\$ 28,380	\$ -			\$ 100			\$ 1,780	\$ -	\$ -
346	Accrued liabilities - other	\$ 174,999	\$ -			\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
347	Inter program - due to	\$ -								\$ -	
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 2,318,290	\$ 109,397	\$ -	\$ -	\$ 237,092	\$ 41,428	\$ 62,184	\$ 183,798	\$ 72,583	\$ 124,160
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 1,945,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings	\$ -									
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 104,736	\$ 5,610						\$ -		\$ 10,360
354	Accrued compensated absences- Non-current	\$ 285,412	\$ 41,888			\$ 9,582	\$ 13,433	\$ 6,930	\$ 20,127	\$ 9,415	\$ 24,584
350	Total Non-Current Liabilities	\$ 2,335,171	\$ 47,498	\$ -	\$ -	\$ 9,582	\$ 13,433	\$ 6,930	\$ 20,127	\$ 9,415	\$ 34,944
300	Total Liabilities	\$ 4,653,460	\$ 156,895	\$ -	\$ -	\$ 246,674	\$ 54,861	\$ 69,114	\$ 203,925	\$ 81,998	\$ 159,104
508.4	Net Investment in Capital Assets	\$ 68,644,770	\$ 11,717,228	\$ 1,234,440	\$ 157,235	\$ 7,565,758	\$ 3,503,399	\$ 500,482	\$ 3,896,308	\$ 354,747	\$ 18,265,589
511.4	Restricted Net Position	\$ 78,895,879	\$ 5,828	\$ -	\$ -	\$ 2,068	\$ (0)	\$ 6,251	\$ 3,770	\$ 4,145	\$ 8,193
512.4	Unrestricted Net Position	\$ 11,852,149	\$ 2,865,517	\$ -	\$ -	\$ 410,168	\$ 303,031	\$ 317,202	\$ 813,935	\$ 334,292	\$ 1,152,990
513	Total Equity/Net Assets	\$ 159,392,802	\$ 14,588,573	\$ 1,234,440	\$ 157,235	\$ 7,977,994	\$ 3,806,430	\$ 823,935	\$ 4,714,013	\$ 693,184	\$ 19,426,772

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Projects	MO001000002	MO001000003	MO001000009	MO001000010	MO001000013	MO001000017	MO001000019	MO001000028	MO001000034
600	Total Liabilities and Equity/Net assets	\$ 164,046,255	\$ 14,745,468	\$ 1,234,440	\$ 157,235	\$ 8,224,668	\$ 3,861,291	\$ 893,050	\$ 4,917,936	\$ 775,182	\$ 19,585,877



Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000037	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050
111	Cash-unrestricted	\$ 955,705	\$ 772,592	\$ 867,058	\$ 6,437	\$ 4,268	\$ 31,877	\$ 152,491	\$ 41,371	\$ 150,358	\$ 19,111
113	Cash-other restricted -FSS Escrows	\$ 8,441	\$ 302		\$ 41,565	\$ 17,429	\$ -	\$ 312,791		\$ 193,858	\$ 825
114	Cash-tenant security deposits	\$ 16,542	\$ 26,610	\$ 30,043	\$ -						
115	Cash - Restricted for payment of current liability	\$ 60,108									
100	Total Cash	\$ 1,040,796	\$ 799,503	\$ 897,101	\$ 48,001	\$ 21,697	\$ 31,877	\$ 465,282	\$ 41,371	\$ 344,216	\$ 19,935
121	Accounts receivable - PHA projects										
122	Accounts rec - HUD other projects	\$ 639	\$ 769	\$ 1,184	\$ 576	\$ 409	\$ 406	\$ 162	\$ 192	\$ 214	\$ 274
124	Account receivable - other government										
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Accounts receivable - tenants	\$ 9,166	\$ 156,682	\$ 12,626							
126.1	Allowance for doubtful accounts - tenants	\$ (1,611)	\$ (20,118)	\$ (2,120)							
126.2	Allowance for doubtful accounts - other										
127	Notes, Loans, & Mortgages Receivable - Current										
128	Fraud recovery	\$ 2,100	\$ 7,015	\$ 1,837							
128.1	Allowance for doubtful accounts - fraud	\$ -									
129	Accrued interest receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total receivables, net of allow for doubtful accounts	\$ 10,294	\$ 144,348	\$ 13,527	\$ 576	\$ 409	\$ 406	\$ 162	\$ 192	\$ 214	\$ 274
131	Investments - unrestricted	\$ -	\$ -	\$ -							
132	Investments - restricted				\$ -	\$ 468,993	\$ 22				\$ 178,911
135	Investments - Restricted- pymt of curr liability										
142	Prepaid expenses and other assets	\$ 111,696	\$ 105,999	\$ 206,008							
150	Total Current Assets	\$ 1,162,786	\$ 1,049,850	\$ 1,116,635	\$ 48,577	\$ 491,099	\$ 32,304	\$ 465,444	\$ 41,563	\$ 344,430	\$ 199,120
161	Land	\$ 100,995	\$ 3,369,115	\$ 87,841	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518
162	Buildings	\$ 19,617,879	\$ 20,115,803	\$ 13,447,616							
163	Furniture, equipment and machinery - dwellings										
164	Furniture, equipment and machinery - admin										
165	Leasehold improvements	\$ 13,419	\$ 191,983	\$ 868,745							
166	Accumulated depreciation	\$ (15,558,320)	\$ (18,772,646)	\$ (13,523,895)	\$ -	\$ -	\$ -	\$ -		\$ -	
167	Construction in progress	\$ 63,715	\$ 1,042,343	\$ 956,238							
160	Total capital assets, net of accumulated deprec	\$ 4,237,686	\$ 5,946,599	\$ 1,836,545	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518
171-020	Notes, Loans, mortg rec - Non-current Partners				\$ 1,106,812	\$ 1,911,501	\$ 2,905,095	\$ 1,569,881	\$ 189,046	\$ 1,324,400	\$ 3,468,825
171	Notes, Loans, & mortgages rec – N/C Partners	\$ -	\$ -	\$ -	\$ 1,106,812	\$ 1,911,501	\$ 2,905,095	\$ 1,569,881	\$ 189,046	\$ 1,324,400	\$ 3,468,825
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000037	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050
176-010	Investment in Joint venture - Not For Profit										
176-020	Investment in Joint venture - Partnership										
176-030	Investment in Joint venture - Joint Venture										
176-040	Investment in Joint venture - Tax Credit										
176-050	Investment in Joint venture - Other										
176-060	Other - Comment										
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 4,237,686	\$ 5,946,599	\$ 1,836,545	\$ 1,925,252	\$ 2,209,350	\$ 3,102,871	\$ 2,308,072	\$ 614,925	\$ 1,919,594	\$ 4,447,343
190	Total Assets	\$ 5,400,472	\$ 6,996,449	\$ 2,953,181	\$ 1,973,829	\$ 2,700,449	\$ 3,135,175	\$ 2,773,517	\$ 656,488	\$ 2,264,024	\$ 4,646,463
312	Accounts payable <= 90 days	\$ 29,931	\$ 29,087	\$ 26,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Accrued wage/payroll taxes payable	\$ 4,571	\$ 5,795	\$ 3,792							
322	Accrued compensated absences - current portion	\$ 5,130	\$ 5,457	\$ 11,089	\$ 3,236	\$ 2,165	\$ 2,343	\$ 907	\$ 629	\$ 1,146	\$ 2,041
325	Accrued interest payable	\$ 40,773									
341	Tenant security deposits	\$ 11,214	\$ 21,796	\$ 15,141							
342	Unearned Revenue	\$ 2,722	\$ 17,725	\$ 5,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343	Current portion of long-term debt -	\$ 550,000	\$ 12,954	\$ 14,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings										
345	Other current liabilities	\$ -	\$ 26,500	\$ -		\$ -	\$ -				
346	Accrued liabilities - other	\$ -	\$ -	\$ -							
347	Inter program - due to	\$ -									
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 644,342	\$ 119,315	\$ 76,376	\$ 3,236	\$ 2,165	\$ 2,343	\$ 907	\$ 629	\$ 1,146	\$ 2,041
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ 1,185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings										
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 8,441	\$ 302	\$ -	\$ 34,768	\$ 17,429	\$ -	\$ -	\$ -	\$ -	\$ 831
354	Accrued compensated absences- Non-current	\$ 12,588	\$ 13,192	\$ 25,862	\$ 16,397	\$ 10,971	\$ 11,867	\$ 4,595	\$ 3,188	\$ 5,804	\$ 10,335
350	Total Non-Current Liabilities	\$ 1,206,029	\$ 13,493	\$ 25,862	\$ 51,165	\$ 28,400	\$ 11,867	\$ 4,595	\$ 3,188	\$ 5,804	\$ 11,167
300	Total Liabilities	\$ 1,850,371	\$ 132,808	\$ 102,238	\$ 54,401	\$ 30,564	\$ 14,210	\$ 5,503	\$ 3,816	\$ 6,950	\$ 13,208
508.4	Net Investment in Capital Assets	\$ 2,502,686	\$ 5,933,645	\$ 1,822,208	\$ 818,440	\$ 297,849	\$ 197,776	\$ 738,191	\$ 425,879	\$ 595,194	\$ 978,518
511.4	Restricted Net Position	\$ 65,436	\$ 4,814	\$ 14,902	\$ 1,113,608	\$ 2,380,494	\$ 2,905,117	\$ 1,882,672	\$ 189,046	\$ 1,518,258	\$ 3,647,727
512.4	Unrestricted Net Position	\$ 981,978	\$ 925,183	\$ 1,013,833	\$ (12,621)	\$ (8,458)	\$ 18,072	\$ 147,151	\$ 37,747	\$ 143,622	\$ 7,010
513	Total Equity/Net Assets	\$ 3,550,100	\$ 6,863,642	\$ 2,850,943	\$ 1,919,427	\$ 2,669,885	\$ 3,120,965	\$ 2,768,014	\$ 652,672	\$ 2,257,074	\$ 4,633,255

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000037	MO001000038	MO001000041	MO001000044	MO001000045	MO001000046	MO001000047	MO001000048	MO001000049	MO001000050
600	Total Liabilities and Equity/Net assets	\$ 5,400,472	\$ 6,996,449	\$ 2,953,181	\$ 1,973,829	\$ 2,700,449	\$ 3,135,175	\$ 2,773,517	\$ 656,488	\$ 2,264,024	\$ 4,646,463

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000052	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062
111	Cash-unrestricted	\$ 311,688	\$ 135,003	\$ 74,392	\$ 90,951	\$ 159,688	\$ 8,106	\$ 4,647	\$ 94,581	\$ 239,254	\$ 166,535
113	Cash-other restricted -FSS Escrows	\$ 369	\$ 696,377	\$ 93,016	\$ 641,622	\$ 128,128	\$ 301,150	\$ 193,227	\$ 105,098	\$ 686,858	\$ 6,587
114	Cash-tenant security deposits	\$ 4,468						\$ -			
115	Cash - Restricted for payment of current liability										
100	<b>Total Cash</b>	<b>\$ 316,524</b>	<b>\$ 831,381</b>	<b>\$ 167,409</b>	<b>\$ 732,573</b>	<b>\$ 287,816</b>	<b>\$ 309,256</b>	<b>\$ 197,874</b>	<b>\$ 199,679</b>	<b>\$ 926,112</b>	<b>\$ 173,123</b>
121	Accounts receivable - PHA projects										
122	<b>Accounts rec - HUD other projects</b>	<b>\$ 147</b>	<b>\$ 366</b>	<b>\$ 136</b>	<b>\$ 372</b>	<b>\$ 196</b>	<b>\$ 297</b>	<b>\$ 308</b>	<b>\$ 310</b>	<b>\$ 498</b>	<b>\$ 239</b>
124	Account receivable - other government										
125	<b>Account receivable - miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>
126	Accounts receivable - tenants	\$ 4,384									
126.1	Allowance for doubtful accounts - tenants	\$ (470)									
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	<b>Total receivables, net of allow for doubtful accounts</b>	<b>\$ 4,061</b>	<b>\$ 366</b>	<b>\$ 136</b>	<b>\$ 372</b>	<b>\$ 196</b>	<b>\$ 297</b>	<b>\$ 308</b>	<b>\$ 310</b>	<b>\$ 35,498</b>	<b>\$ 239</b>
131	Investments - unrestricted	\$ -			\$ -	\$ -					
132	Investments - restricted		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Investments - Restricted- pymt of curr liability										
142	Prepaid expenses and other assets	\$ 18,385									
150	<b>Total Current Assets</b>	<b>\$ 338,971</b>	<b>\$ 831,747</b>	<b>\$ 167,545</b>	<b>\$ 732,945</b>	<b>\$ 288,012</b>	<b>\$ 309,553</b>	<b>\$ 198,182</b>	<b>\$ 199,989</b>	<b>\$ 961,610</b>	<b>\$ 173,362</b>
161	Land	\$ 397,487		\$ 73,634	\$ 128,583			\$ 865,677			\$ 190,000
162	Buildings	\$ 2,295,449									
163	Furniture, equipment and machinery - dwellings	\$ -									
164	Furniture, equipment and machinery - admin	\$ 38,384									
165	Leasehold improvements	\$ 1,430,325									
166	Accumulated depreciation	\$ (2,966,130)									
167	Construction in progress	\$ -						\$ -		\$ -	\$ -
160	<b>Total capital assets, net of accumulated deprec</b>	<b>\$ 1,195,515</b>	<b>\$ -</b>	<b>\$ 73,634</b>	<b>\$ 128,583</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 865,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>
171-020	Notes, Loans, mortg rec - Non-current Partners		\$ 2,123,688	\$ 873,967	\$ 3,861,042	\$ 1,447,114	\$ 2,691,166	\$ 3,298,989	\$ 3,496,951	\$ 3,382,333	\$ 5,633,160
171	<b>Notes, Loans, &amp; mortgages rec – N/C Partners</b>	<b>\$ -</b>	<b>\$ 2,123,688</b>	<b>\$ 873,967</b>	<b>\$ 3,861,042</b>	<b>\$ 1,447,114</b>	<b>\$ 2,691,166</b>	<b>\$ 3,298,989</b>	<b>\$ 3,496,951</b>	<b>\$ 3,382,333</b>	<b>\$ 5,633,160</b>
174	<b>Other assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000052	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062
176-010	Investment in Joint venture - Not For Profit										
176-020	Investment in Joint venture - Partnership										
176-030	Investment in Joint venture - Joint Venture										
176-040	Investment in Joint venture - Tax Credit										
176-050	Investment in Joint venture - Other										
176-060	Other - Comment										
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 1,195,515	\$ 2,123,688	\$ 947,601	\$ 3,989,625	\$ 1,447,114	\$ 2,691,166	\$ 4,164,666	\$ 3,496,951	\$ 3,382,333	\$ 5,823,160
190	Total Assets	\$ 1,534,485	\$ 2,955,435	\$ 1,115,146	\$ 4,722,570	\$ 1,735,126	\$ 3,000,719	\$ 4,362,848	\$ 3,696,940	\$ 4,343,943	\$ 5,996,522
312	Accounts payable <= 90 days	\$ 4,161	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Accrued wage/payroll taxes payable	\$ 663		\$ 302							
322	Accrued compensated absences - current portion	\$ 1,051	\$ 1,019	\$ -	\$ 1,046	\$ 1,046	\$ 1,361	\$ 1,756	\$ 382	\$ 1,477	\$ 129
325	Accrued interest payable										
341	Tenant security deposits	\$ 2,643									
342	Unearned Revenue	\$ 2,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
343	Current portion of long-term debt -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 11,023	\$ 1,019	\$ 302	\$ 1,346	\$ 1,046	\$ 1,361	\$ 1,756	\$ 382	\$ 1,477	\$ 129
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings	\$ -									
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 379				\$ 4,365	\$ -	\$ -	\$ -		
354	Accrued compensated absences- Non-current	\$ 2,534	\$ 5,167	\$ 1,532	\$ 5,297	\$ 5,297	\$ 6,889	\$ 8,871	\$ 282	\$ 7,635	\$ 165
350	Total Non-Current Liabilities	\$ 2,913	\$ 5,167	\$ 1,532	\$ 5,297	\$ 9,662	\$ 6,889	\$ 8,871	\$ 282	\$ 7,635	\$ 165
300	Total Liabilities	\$ 13,935	\$ 6,186	\$ 1,834	\$ 6,643	\$ 10,708	\$ 8,249	\$ 10,627	\$ 664	\$ 9,113	\$ 294
508.4	Net Investment in Capital Assets	\$ 1,195,515	\$ -	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000
511.4	Restricted Net Position	\$ 1,823	\$ 2,820,066	\$ 966,984	\$ 4,502,664	\$ 1,570,877	\$ 2,992,317	\$ 3,492,216	\$ 3,602,049	\$ 4,069,191	\$ 5,639,747
512.4	Unrestricted Net Position	\$ 323,212	\$ 129,182	\$ 72,694	\$ 84,679	\$ 153,542	\$ 152	\$ (5,673)	\$ 94,228	\$ 265,640	\$ 166,481
513	Total Equity/Net Assets	\$ 1,520,550	\$ 2,949,248	\$ 1,113,312	\$ 4,715,926	\$ 1,724,419	\$ 2,992,469	\$ 4,352,220	\$ 3,696,277	\$ 4,334,831	\$ 5,996,228

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000052	MO001000054	MO001000055	MO001000056	MO001000057	MO001000058	MO001000059	MO001000060	MO001000061	MO001000062
600	Total Liabilities and Equity/Net assets	\$ 1,534,485	\$ 2,955,435	\$ 1,115,145	\$ 4,722,570	\$ 1,735,126	\$ 3,000,719	\$ 4,362,848	\$ 3,696,940	\$ 4,343,943	\$ 5,996,522

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000063	MO001000064	MO001000065	MO001000066	MO001000067	Other Proj- 600	Other Proj- 680	Other Proj -CFP
111	Cash-unrestricted	\$ 14,174	\$ 46,455	\$ 12,051	\$ 369,239	\$ 40,805	\$ 753,925	\$ (46)	\$ (24,262)
113	Cash-other restricted -FSS Escrows	\$ 1,306	\$ 14,719	\$ 166,876	\$ 326,180	\$ 173,622	\$ -	\$ -	\$ -
114	Cash-tenant security deposits								
115	Cash - Restricted for payment of current liability							\$ 41,071	\$ -
100	<b>Total Cash</b>	<b>\$ 15,480</b>	<b>\$ 61,175</b>	<b>\$ 178,926</b>	<b>\$ 695,420</b>	<b>\$ 214,428</b>	<b>\$ 753,925</b>	<b>\$ 41,025</b>	<b>\$ (24,262)</b>
121	Accounts receivable - PHA projects								
122	<b>Accounts rec - HUD other projects</b>	<b>\$ 473</b>	<b>\$ 270</b>	<b>\$ 300</b>	<b>\$ 183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,393</b>
124	Account receivable - other government								
125	<b>Account receivable - miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,126</b>	<b>\$ -</b>	<b>\$ -</b>
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	<b>Total receivables, net of allow for doubtful accounts</b>	<b>\$ 473</b>	<b>\$ 270</b>	<b>\$ 300</b>	<b>\$ 183</b>	<b>\$ -</b>	<b>\$ 43,126</b>	<b>\$ -</b>	<b>\$ 98,393</b>
131	Investments - unrestricted						\$ -		
132	Investments - restricted	\$ -	\$ -	\$ -	\$ -	\$ -			
135	Investments - Restricted- pymt of curr liability								
142	Prepaid expenses and other assets						\$ 9,083		
150	<b>Total Current Assets</b>	<b>\$ 15,953</b>	<b>\$ 61,445</b>	<b>\$ 179,226</b>	<b>\$ 695,603</b>	<b>\$ 214,428</b>	<b>\$ 806,133</b>	<b>\$ 41,025</b>	<b>\$ 74,131</b>
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						\$ 793,185		
166	Accumulated depreciation						\$ (2,216,698)		
167	Construction in progress	\$ -	\$ -				\$ -		
160	<b>Total capital assets, net of accumulated deprec</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 863,748</b>	<b>\$ -</b>	<b>\$ 4,951,546</b>	<b>\$ -</b>	<b>\$ -</b>
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 7,262,952	\$ 5,799,057	\$ 4,895,708	\$ 2,250,358	\$ 3,847,500	\$ 5,608,174	\$ 5,120,345	
171	<b>Notes, Loans, &amp; mortgages rec – N/C Partners</b>	<b>\$ 7,262,952</b>	<b>\$ 5,799,057</b>	<b>\$ 4,895,708</b>	<b>\$ 2,250,358</b>	<b>\$ 3,847,500</b>	<b>\$ 5,608,174</b>	<b>\$ 5,120,345</b>	<b>\$ -</b>
174	<b>Other assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000063	MO001000064	MO001000065	MO001000066	MO001000067	Other Proj- 600	Other Proj- 680	Other Proj -CFP
176-010	Investment in Joint venture - Not For Profit								
176-020	Investment in Joint venture - Partnership								
176-030	Investment in Joint venture - Joint Venture								
176-040	Investment in Joint venture - Tax Credit								
176-050	Investment in Joint venture - Other								
176-060	Other - Comment								
176	Investment in joint venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Total Non-current Assets	\$ 7,262,952	\$ 5,799,057	\$ 4,895,708	\$ 3,114,106	\$ 3,847,500	\$ 10,559,720	\$ 5,120,345	\$ -
190	Total Assets	\$ 7,278,905	\$ 5,860,502	\$ 5,074,934	\$ 3,809,709	\$ 4,061,928	\$ 11,365,853	\$ 5,161,369	\$ 74,131
312	Accounts payable <= 90 days	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,474		\$ 62,576
321	Accrued wage/payroll taxes payable						\$ 15,195		\$ 11,555
322	Accrued compensated absences - current portion	\$ 90	\$ 79	\$ 24	\$ -	\$ -	\$ -		
325	Accrued interest payable							\$ 27,160	
341	Tenant security deposits								
342	Unearned Revenue						\$ 1,667		
343	Current portion of long-term debt -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,486	\$ 360,000	\$ -
344	Current portion of long-term debt - operating borrowings								
345	Other current liabilities	\$ -	\$ -	\$ -			\$ -		\$ -
346	Accrued liabilities - other								\$ -
347	Inter program - due to				\$ -	\$ -			\$ -
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 90	\$ 79	\$ 24	\$ -	\$ -	\$ 153,822	\$ 387,160	\$ 74,131
351	Capital Projects/ Mortgage Revenue Bonds-CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ 760,000	\$ -
352	Long-term debt, net of current - operating borrowings								
353	Non-current liabilities =FSS/unclaimed property/ROU	\$ 506	\$ 282	\$ 804	\$ 20,660	\$ -	\$ -		
354	Accrued compensated absences- Non-current	\$ 344	\$ 302	\$ 203	\$ 137	\$ -	\$ -		
350	Total Non-Current Liabilities	\$ 850	\$ 585	\$ 1,006	\$ 20,797	\$ -	\$ 23	\$ 760,000	\$ -
300	Total Liabilities	\$ 941	\$ 664	\$ 1,030	\$ 20,797	\$ -	\$ 153,846	\$ 1,147,160	\$ 74,131
508.4	Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ 863,748	\$ -	\$ 4,942,037	\$ (1,120,000)	\$ -
511.4	Restricted Net Position	\$ 7,263,752	\$ 5,813,494	\$ 5,061,780	\$ 2,555,878	\$ 4,021,122	\$ 5,608,174	\$ 5,161,416	\$ -
512.4	Unrestricted Net Position	\$ 14,213	\$ 46,343	\$ 12,125	\$ 369,285	\$ 40,806	\$ 661,794	\$ (27,206)	\$ -
513	Total Equity/Net Assets	\$ 7,277,965	\$ 5,859,837	\$ 5,073,905	\$ 3,788,911	\$ 4,061,928	\$ 11,212,005	\$ 4,014,210	\$ -



Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	MO001000063	MO001000064	MO001000065	MO001000066	MO001000067	Other Proj- 600	Other Proj- 680	Other Proj -CFP
600	Total Liabilities and Equity/Net assets	\$ 7,278,905	\$ 5,860,502	\$ 5,074,934	\$ 3,809,709	\$ 4,061,928	\$ 11,365,852	\$ 5,161,369	\$ 74,131

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
70300	Net tenant rental revenue	\$2,021,146	\$59,651	\$59,651		\$0			\$0
70400	Tenant revenue - other	\$185,648	\$17,370	\$17,370		\$0			\$0
70500	<b>Total Tenant Revenue</b>	\$2,206,794	<b>\$77,021</b>	<b>\$77,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$21,305,584</b>	<b>\$3,122,598</b>	<b>\$2,082,760</b>	<b>\$1,039,838</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70610	<b>Capital grants</b>	<b>\$4,161,581</b>	<b>\$1,325,528</b>		<b>\$1,325,528</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
70700	<b>Total Fee Revenue</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
70800	Other government grants	\$0	\$0			\$0			\$0
71100	<b>Investment income - unrestricted</b>	\$158,338	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>			<b>\$0</b>
71200	Mortgage interest income	\$0	\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale	\$0	\$0			\$0			\$0
71400	<b>Fraud recovery</b>	\$34,621	\$4,391	\$4,391		\$0			\$0
71500	Other revenue	\$358,405	\$89,949	\$89,949		\$0			\$0
71600	Gain or loss on sale of capital assets	\$0	\$0			\$0			\$0
72000	<b>Investment income - restricted</b>	\$191,944	\$0	\$0		\$0			\$0
70000	<b>Total Revenue</b>	<b>\$28,417,265</b>	<b>\$4,619,488</b>	<b>\$2,254,122</b>	<b>\$2,365,367</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
91100	Administrative salaries	\$1,404,798	\$147,308	\$147,308		\$0			\$0
91200	Auditing fees	\$98,228	\$9,679	\$9,679		\$0			\$0
91400	Advertising and Marketing	\$13,546	\$658	\$658	\$0	\$0			\$0
91500	Employee benefit contributions - administrative	\$482,370	\$44,302	\$44,302	\$0	\$0			\$0
91600	Office Expenses	\$1,342,083	\$612,203	\$68,555	\$543,648	\$0			\$0
91700	Legal Expense	\$137,347	\$18,836	\$15,276	\$3,561	\$0			\$0
91800	Travel	\$176	\$0	\$0		\$0			\$0
91810	Allocated Overhead	\$1,424,025	\$198,263	\$198,263		\$0			\$0
91900	Other	\$27,658	\$5,772	\$5,772	\$0	\$0			\$0
91000	<b>Total Operating-Administrative</b>	<b>\$4,930,231</b>	<b>\$1,037,021</b>	<b>\$489,813</b>	<b>\$547,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
92100	Tenant services - salaries	\$65,114	\$17,984	\$17,984		\$0			\$0
92200	Relocation Costs	\$40,224	\$0			\$0			\$0
92300	Employee benefit contributions - tenant services	\$39,859	\$11,009	\$11,009		\$0			\$0
92400	Tenant services - other	\$32,409	\$960	\$960		\$0			\$0
92500	<b>Total Tenant Services</b>	<b>\$177,605</b>	<b>\$29,953</b>	<b>\$29,953</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water	\$417,532	\$76,199	\$76,199		\$0			\$0
93200	Electricity	\$977,371	\$91,159	\$91,159		\$0			\$0
93300	Gas	\$316,165	\$80,016	\$80,016		\$0			\$0
93600	Sewer	\$1,074,378	\$255,983	\$255,983		\$0			\$0
93800	Other utilities expense	\$1,731,348	\$0			\$0			\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
93000	<b>Total Utilities</b>	<b>\$4,516,796</b>	<b>\$503,357</b>	<b>\$503,357</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94100	Ordinary maintenance and operations - labor	\$1,163,872	\$155,582	\$155,582		\$0			\$0
94200	Ordinary maint and operations - materials	\$522,462	\$36,709	\$36,709	\$0	\$0			\$0
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$314,982	\$95,870	\$95,870		\$0			\$0
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$358,886	\$44,961	\$44,961		\$0			\$0
94300-030	Ordinary Maint & Contracts - Snow Removal	\$0	\$0	\$0		\$0			\$0
94300-040	Ordinary Maint & Contracts - Elevator	\$199,182	\$4,070	\$4,070		\$0			\$0
94300-050	Ordinary Maint & Contracts - Landscape &	\$334,850	\$81,630	\$81,630		\$0			\$0
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$618,165	\$32,682	\$32,682		\$0			\$0
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$22,700	\$750	\$750		\$0			\$0
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$312,336	\$34,555	\$34,555	\$0	\$0			\$0
94300-090	Ordinary Maint & Contracts - Extermination	\$238,474	\$55,812	\$55,812		\$0			\$0
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$139,264	\$7,568	\$7,568		\$0			\$0
94300-110	Ordinary Maint & Contracts - Routine	\$0	\$0			\$0			\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$840,731	\$301,934	\$85,101	\$216,833	\$0			\$0
94300	<b>Ordinary Maintenance and Operations</b>	<b>\$3,379,570</b>	<b>\$659,831</b>	<b>\$442,998</b>	<b>\$216,833</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94500	Employee benefit contribution - ordinary	\$303,370	\$30,512	\$30,512		\$0			\$0
94000	<b>Total Maintenance</b>	<b>\$5,369,274</b>	<b>\$882,634</b>	<b>\$665,802</b>	<b>\$216,833</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
95100	Protective services - labor	\$0	\$0			\$0			\$0
95200	Protective services - other contract costs	\$1,650,489	\$151,107	\$130,325	\$20,782	\$0			\$0
95300	Protective services - other	\$7,361	\$875	\$875		\$0			\$0
95500	Employee benefit contributions - protective	\$0	\$0	\$0		\$0			\$0
95000	<b>Total Protective Services</b>	<b>\$1,657,851</b>	<b>\$151,982</b>	<b>\$131,200</b>	<b>\$20,782</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96110	Property Insurance	\$778,736	\$145,125	\$145,125		\$0			\$0
96120	Liability Insurance	\$233,125	\$33,993	\$33,993		\$0			\$0
96130	Workmen's Compensation	\$102,850	\$0	\$0		\$0			\$0
96140	All other Insurance	\$31,230	\$4,313	\$4,313		\$0			\$0
96100	<b>Total Insurance Premiums</b>	<b>\$1,145,941</b>	<b>\$183,431</b>	<b>\$183,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96200	Other general expenses/Amortization	\$6,697,383	-\$1,683	-\$1,683		\$0			\$0
96210	Compensated absences	\$58,876	\$6,138	\$6,138		\$0			\$0
96300	Payments in lieu of taxes	\$0	\$0			\$0			\$0
96400	Bad debt - tenant rents	\$377,251	\$52,824	\$52,824		\$0			\$0
96500	Bad debt - mortgages	\$0	\$0			\$0			\$0
96800	Severance expense	\$5,298	\$0			\$0			\$0
96000	<b>Total Other General Expenses</b>	<b>\$7,138,807</b>	<b>\$57,279</b>	<b>\$57,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
96710	Interest of Mortgage (or Bonds) Payable	\$156,445	\$0			\$0			\$0
96720	Interest on Notes Payable (Short and Long Term)	\$2,616	\$599	\$599		\$0			\$0
96730	Amortization of Bond Issue Costs	\$0	\$0			\$0			\$0
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$159,061</b>	<b>\$599</b>	<b>\$599</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$25,095,567</b>	<b>\$2,846,256</b>	<b>\$2,061,433</b>	<b>\$784,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$3,321,699</b>	<b>\$1,773,232</b>	<b>\$192,689</b>	<b>\$1,580,543</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
97100	Extraordinary maintenance	\$148,704	\$90,701	\$90,701	\$0	\$0			\$0
97200	Casualty losses- Non-capitalized	\$17,636	\$0	\$0		\$0			\$0
97300	<b>Housing assistance payments</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
97350	<b>HAP Portability-in</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
97400	Depreciation expense	\$4,728,275	\$1,359,793	\$1,359,793		\$0			\$0
97500	Fraud losses	\$0	\$0			\$0			\$0
97800	Dwelling units rent expense	\$0	\$0			\$0			\$0
90000	<b>Total Expenses</b>	<b>\$29,990,182</b>	<b>\$4,296,751</b>	<b>\$3,511,928</b>	<b>\$784,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10010	Operating transfer in - subsidy (4920 In)	\$6,159,869	\$264,766	\$264,766		\$0			\$0
10020	Operating transfer out - subsidy (4921 Out)	-\$6,159,869	-\$264,766	-\$9,751	-\$255,015	\$0			\$0
10070	Extraordinary items, net gain/loss	\$0	\$0			\$0			\$0
10091	Inter Project Excess Cash Transfer In	\$735,378	\$0			\$0			\$0
10092	Inter Project Excess Cash Transfer Out	-\$735,378	-\$500,000	-\$500,000		\$0			\$0
10093	Transfers between Programs and Proj (In)	\$0	\$0	\$0		\$0			\$0
10094	Transfers between Programs and Proj (Out)	\$0	\$0			\$0			\$0
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>-\$500,000</b>	<b>-\$244,985</b>	<b>-\$255,015</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>-\$1,572,916</b>	<b>-\$177,262</b>	<b>-\$1,502,790</b>	<b>\$1,325,528</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11020	Required Annual Debt Principal Payments	<b>\$870,250</b>							
11030	Beginning equity	<b>\$160,965,702</b>	\$14,765,836	\$14,765,836		\$1,234,440	\$1,234,440		\$157,235
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>	<b>\$4,161,581</b>	<b>\$1,325,528</b>	<b>\$1,325,528</b>		<b>\$0</b>			<b>\$0</b>
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>	<b>-\$4,161,581</b>	<b>-\$1,325,528</b>		<b>-\$1,325,528</b>	<b>\$0</b>			<b>\$0</b>
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,325,528</b>	<b>-\$1,325,528</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>	30077	<b>2,268</b>	<b>2,268</b>		-	-		-
11210	<b>Unit Months Leased</b>	26286	<b>1,628</b>	<b>1,628</b>		-	-		-

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Total Projects	MO001000002	Operating Fund Program	Capital Fund Program	MO001000003	Operating Fund Program	Capital Fund Program	MO001000009
11610	Land Purchases	\$0	\$0			\$0			\$0
11620	Building Purchases	\$0	\$0			\$0			\$0
11630	Furniture & Equipment-Dwelling Purchases	\$0	\$0			\$0			\$0
11640	Furniture & Equipment-Administrative Purchases	\$0	\$0			\$0			\$0
11650	Leasehold Improvements Purchases & CIP	\$3,291,331	\$1,325,528		\$1,325,528	\$0			\$0
11660	Infrastructure Purchases	\$0	\$0			\$0			\$0
13510	CFFP Debt Service Payments	\$1,026,695	\$0			\$0			\$0
13901	Replacement Housing Factor Funds	\$0	\$0			\$0			\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue	\$0		\$239,170	\$239,170		\$243,514	\$243,514	
70400	Tenant revenue - other	\$0		\$18,204	\$18,204		\$19,465	\$19,465	
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$257,374</b>	<b>\$257,374</b>	<b>\$0</b>	<b>\$262,979</b>	<b>\$262,979</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$986,690</b>	<b>\$520,967</b>	<b>\$465,723</b>	<b>\$777,629</b>	<b>\$486,487</b>	<b>\$291,142</b>
70610	<b>Capital grants</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
70700	<b>Total Fee Revenue</b>			<b>\$0</b>			<b>\$0</b>		
70800	Other government grants			\$0			\$0		
71100	<b>Investment income - unrestricted</b>			<b>\$34</b>	<b>\$34</b>		<b>\$124</b>	<b>\$124</b>	
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0			\$0		
71400	<b>Fraud recovery</b>			\$15,008	\$15,008		\$640	\$640	
71500	Other revenue			\$15,326	\$15,326		\$8,486	\$8,486	
71600	Gain or loss on sale of capital assets			\$0			\$0		
72000	<b>Investment income - restricted</b>			<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		
70000	<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,274,431</b>	<b>\$808,708</b>	<b>\$465,723</b>	<b>\$1,049,858</b>	<b>\$758,716</b>	<b>\$291,142</b>
91100	Administrative salaries			\$103,208	\$103,208		\$108,165	\$108,165	
91200	Auditing fees			\$7,774	\$7,774		\$7,737	\$7,737	
91400	Advertising and Marketing			\$0	\$0		\$0	\$0	
91500	Employee benefit contributions - administrative			\$30,919	\$30,919		\$37,415	\$37,415	
91600	Office Expenses			\$18,690	\$18,690	\$0	\$21,783	\$21,783	\$0
91700	Legal Expense			\$18,006	\$18,006		\$22,831	\$22,831	
91800	Travel			\$0	\$0		\$0	\$0	
91810	Allocated Overhead			\$29,695	\$29,695		\$26,396	\$26,396	
91900	Other			\$109	\$109	\$0	\$0	\$0	
91000	<b>Total Operating-Administrative</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,402</b>	<b>\$208,402</b>	<b>\$0</b>	<b>\$224,327</b>	<b>\$224,327</b>	<b>\$0</b>
92100	Tenant services - salaries			\$2,694	\$2,694		\$2,395	\$2,395	
92200	Relocation Costs			\$0		\$0	\$0		
92300	Employee benefit contributions - tenant services			\$1,649	\$1,649		\$1,466	\$1,466	
92400	Tenant services - other			\$8,371	\$8,371		\$6,352	\$6,352	
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,714</b>	<b>\$12,714</b>	<b>\$0</b>	<b>\$10,213</b>	<b>\$10,213</b>	<b>\$0</b>
93100	Water			\$14,755	\$14,755		\$24,849	\$24,849	
93200	Electricity			\$111,627	\$111,627		\$111,115	\$111,115	
93300	Gas			\$39,622	\$39,622		\$38,275	\$38,275	
93600	Sewer			\$32,872	\$32,872		\$69,868	\$69,868	
93800	Other utilities expense			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
93000	Total Utilities	\$0	\$0	\$198,875	\$198,875	\$0	\$244,107	\$244,107	\$0
94100	Ordinary maintenance and operations - labor			\$78,363	\$78,363		\$105,058	\$105,058	
94200	Ordinary maint and operations - materials			\$48,593	\$48,593		\$41,398	\$41,398	
94300-010	Ordinary Maint & Contracts - Garbage and Trash			\$20,212	\$20,212		\$10,632	\$10,632	
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$46,416	\$46,416		\$13,488	\$13,488	
94300-030	Ordinary Maint & Contracts - Snow Removal			\$0	\$0		\$0	\$0	
94300-040	Ordinary Maint & Contracts - Elevator			\$29,337	\$29,337		\$15,147	\$15,147	
94300-050	Ordinary Maint & Contracts - Landscape &			\$6,537	\$6,537		\$8,381	\$8,381	
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$28,580	\$28,580		\$22,851	\$22,851	
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$0	\$0		\$0	\$0	
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$12,431	\$12,431		\$15,013	\$15,013	
94300-090	Ordinary Maint & Contracts - Extermination			\$30,271	\$30,271		\$8,074	\$8,074	
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$21,310	\$21,310		\$4,805	\$4,805	
94300-110	Ordinary Maint & Contracts - Routine			\$0			\$0	\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts			\$26,762	\$26,762	\$0	\$13,697	\$13,697	
94300	Ordinary Maintenance and Operations	\$0	\$0	\$221,857	\$221,857	\$0	\$112,089	\$112,089	\$0
94500	Employee benefit contribution - ordinary			\$20,327	\$20,327		\$26,331	\$26,331	
94000	Total Maintenance	\$0	\$0	\$369,140	\$369,140	\$0	\$284,876	\$284,876	\$0
95100	Protective services - labor			\$0	\$0		\$0	\$0	
95200	Protective services - other contract costs			\$237,945	\$237,945		\$71,980	\$71,980	
95300	Protective services - other			\$1,594	\$1,594		\$1,415	\$1,415	
95500	Employee benefit contributions - protective			\$0			\$0		
95000	Total Protective Services	\$0	\$0	\$239,539	\$239,539	\$0	\$73,395	\$73,395	\$0
96110	Property Insurance			\$71,039	\$71,039		\$59,528	\$59,528	
96120	Liability Insurance			\$11,578	\$11,578		\$9,925	\$9,925	
96130	Workmen's Compensation			\$22,879	\$22,879		\$0	\$0	
96140	All other Insurance			\$717	\$717		\$515	\$515	
96100	Total Insurance Premiums	\$0	\$0	\$106,213	\$106,213	\$0	\$69,968	\$69,968	\$0
96200	Other general expenses/Amortization			-\$539	-\$539		\$4,033	\$4,033	
96210	Compensated absences			\$4,118	\$4,118		\$10,995	\$10,995	
96300	Payments in lieu of taxes			\$0			\$0		
96400	Bad debt - tenant rents			\$65,586	\$65,586		\$24,120	\$24,120	
96500	Bad debt - mortgages			\$0			\$0		
96800	Severance expense			\$0			\$0		
96000	Total Other General Expenses	\$0	\$0	\$69,166	\$69,166	\$0	\$39,148	\$39,148	\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
96710	Interest of Mortgage (or Bonds) Payable			\$0			\$0		
96720	Interest on Notes Payable (Short and Long Term)			\$0	\$0		\$0		
96730	Amortization of Bond Issue Costs			\$0			\$0		
96700	<b>Total Interest Expense and Amortization Cost</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	<b>Total Operating Expenses</b>	\$0	\$0	\$1,204,048	\$1,204,048	\$0	\$946,034	\$946,034	\$0
97000	<b>Excess Revenue Over Operating Expenses</b>	\$0	\$0	\$70,383	-\$395,340	\$465,723	\$103,824	-\$187,318	\$291,142
97100	Extraordinary maintenance			\$58,004	\$58,004		\$0	\$0	
97200	Casualty losses- Non-capitalized			\$0	\$0		\$0		
97300	<b>Housing assistance payments</b>			\$0			\$0		
97350	<b>HAP Portability-in</b>			\$0			\$0		
97400	Depreciation expense			\$465,373	\$465,373		\$319,541	\$319,541	
97500	Fraud losses			\$0			\$0		
97800	Dwelling units rent expense			\$0			\$0		
90000	<b>Total Expenses</b>	\$0	\$0	\$1,727,425	\$1,727,425	\$0	\$1,265,575	\$1,265,575	\$0
10010	Operating transfer in - subsidy (4920 In)			\$629,931	\$629,931		\$391,142	\$391,142	
10020	Operating transfer out - subsidy (4921 Out)			-\$629,931	-\$164,208	-\$465,723	-\$391,142	-\$100,000	-\$291,142
10070	Extraordinary items, net gain/loss			\$0			\$0		
10091	Inter Project Excess Cash Transfer In			\$327,000	\$327,000		\$26,378	\$26,378	
10092	Inter Project Excess Cash Transfer Out			\$0	\$0		\$0	\$0	
10093	Transfers between Programs and Proj (In)			\$0	\$0		\$0	\$0	
10094	Transfers between Programs and Proj (Out)			\$0			\$0		
10100	<b>Total other financing sources (uses)</b>	\$0	\$0	\$327,000	\$792,723	-\$465,723	\$26,378	\$317,520	-\$291,142
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	\$0	\$0	-\$125,994	-\$125,994	\$0	-\$189,339	-\$189,339	\$0
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$157,235		\$8,103,987	\$8,103,987		\$3,995,768	\$3,995,768	
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>			\$0	\$0		\$0	\$0	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>			\$0		\$0	\$0		\$0
11040	<b>Prior period adjustments, equity transfers, and</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	<b>Unit Months Available</b>	-		1,512	1,512		1,296	1,296	
11210	<b>Unit Months Leased</b>	-		1,320	1,320		1,243	1,243	



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000010	Operating Fund Program	Capital Fund Program	MO001000013	Operating Fund Program	Capital Fund Program
11610	Land Purchases			\$0			\$0		
11620	Building Purchases			\$0			\$0		
11630	Furniture & Equipment-Dwelling Purchases			\$0			\$0		
11640	Furniture & Equipment-Administrative Purchases			\$0			\$0		
11650	Leasehold Improvements Purchases & CIP			\$0		\$0	\$0		\$0
11660	Infrastructure Purchases			\$0			\$0		
13510	CFFP Debt Service Payments			\$0			\$0		
13901	Replacement Housing Factor Funds			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
70300	Net tenant rental revenue	\$230,919	\$230,919		\$590,448	\$590,448		\$207,709	\$207,709
70400	Tenant revenue - other	\$9,176	\$9,176		\$33,359	\$33,359		\$15,808	\$15,808
70500	<b>Total Tenant Revenue</b>	<b>\$240,094</b>	<b>\$240,094</b>	<b>\$0</b>	<b>\$623,807</b>	<b>\$623,807</b>	<b>\$0</b>	<b>\$223,517</b>	<b>\$223,517</b>
70600	<b>HUD PHA operating grants</b>	<b>\$954,566</b>	<b>\$399,587</b>	<b>\$554,979</b>	<b>\$2,362,470</b>	<b>\$1,105,298</b>	<b>\$1,257,172</b>	<b>\$809,688</b>	<b>\$469,350</b>
70610	<b>Capital grants</b>	<b>\$60,116</b>		<b>\$60,116</b>	<b>\$952,962</b>		<b>\$952,962</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants	\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>	<b>\$48</b>	<b>\$48</b>		<b>\$111</b>	<b>\$111</b>		<b>\$27</b>	<b>\$27</b>
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	<b>Fraud recovery</b>	<b>\$4,410</b>	<b>\$4,410</b>		<b>\$528</b>	<b>\$528</b>		<b>\$972</b>	<b>\$972</b>
71500	Other revenue	\$5,699	\$5,699		\$86,228	\$86,228		\$9,374	\$9,374
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	<b>Investment income - restricted</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70000	<b>Total Revenue</b>	<b>\$1,264,933</b>	<b>\$649,839</b>	<b>\$615,095</b>	<b>\$4,026,105</b>	<b>\$1,815,971</b>	<b>\$2,210,133</b>	<b>\$1,043,577</b>	<b>\$703,240</b>
91100	Administrative salaries	\$82,421	\$82,421		\$176,204	\$176,204		\$107,477	\$107,477
91200	Auditing fees	\$7,716	\$7,716		\$8,224	\$8,224		\$7,769	\$7,769
91400	Advertising and Marketing	\$2,688	\$0	\$2,688	\$2,103	\$317	\$1,786	\$2,726	\$0
91500	Employee benefit contributions - administrative	\$19,556	\$19,556	\$0	\$63,179	\$63,179		\$37,737	\$37,737
91600	Office Expenses	\$120,102	\$26,911	\$93,191	\$154,266	\$49,248	\$105,018	\$76,612	\$25,027
91700	Legal Expense	\$19,384	\$19,384		\$23,488	\$23,488		\$3,678	\$3,678
91800	Travel	\$0	\$0		\$0	\$0		\$0	\$0
91810	Allocated Overhead	\$24,510	\$24,510		\$69,524	\$69,524		\$29,224	\$29,224
91900	Other	\$929	\$929	\$0	\$8,414	\$8,414	\$0	\$127	\$127
91000	<b>Total Operating-Administrative</b>	<b>\$277,306</b>	<b>\$181,427</b>	<b>\$95,879</b>	<b>\$505,402</b>	<b>\$398,598</b>	<b>\$106,804</b>	<b>\$265,349</b>	<b>\$211,038</b>
92100	Tenant services - salaries	\$2,224	\$2,224		\$6,308	\$6,308		\$2,652	\$2,652
92200	Relocation Costs	\$1,000	\$1,000		\$35,929	\$701	\$35,229	\$0	
92300	Employee benefit contributions - tenant services	\$1,361	\$1,361		\$3,862	\$3,862		\$1,623	\$1,623
92400	Tenant services - other	\$4,966	\$4,966		\$2,360	\$2,360		\$0	\$0
92500	<b>Total Tenant Services</b>	<b>\$9,551</b>	<b>\$9,551</b>	<b>\$0</b>	<b>\$48,460</b>	<b>\$13,231</b>	<b>\$35,229</b>	<b>\$4,275</b>	<b>\$4,275</b>
93100	Water	\$20,316	\$20,316		\$13,595	\$13,595		\$24,709	\$24,709
93200	Electricity	\$82,844	\$82,844		\$286,059	\$286,059		\$145,938	\$145,938
93300	Gas	\$26,637	\$26,637		\$65,408	\$65,408		\$0	\$0
93600	Sewer	\$55,209	\$55,209		\$27,146	\$27,146		\$58,304	\$58,304
93800	Other utilities expense	\$0			\$0			\$0	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
93000	<b>Total Utilities</b>	<b>\$185,005</b>	<b>\$185,005</b>	<b>\$0</b>	<b>\$392,208</b>	<b>\$392,208</b>	<b>\$0</b>	<b>\$228,951</b>	<b>\$228,951</b>
94100	Ordinary maintenance and operations - labor	\$104,189	\$104,189		\$206,400	\$206,400		\$91,029	\$91,029
94200	Ordinary maint and operations - materials	\$52,276	\$52,276		\$77,947	\$77,947	\$0	\$30,160	\$30,160
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$12,295	\$12,295		\$48,958	\$48,958		\$11,291	\$11,291
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$41,709	\$41,709		\$89,384	\$89,384		\$2,541	\$2,541
94300-030	Ordinary Maint & Contracts - Snow Removal	\$0	\$0		\$0	\$0		\$0	\$0
94300-040	Ordinary Maint & Contracts - Elevator	\$44,098	\$44,098		\$89,629	\$89,629		\$11,077	\$11,077
94300-050	Ordinary Maint & Contracts - Landscape &	\$8,355	\$8,355		\$8,229	\$8,229		\$27,297	\$27,297
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$38,923	\$38,923		\$126,753	\$126,753		\$25,523	\$25,523
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$3,659	\$3,659		\$14,648	\$14,648		\$0	\$0
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$24,725	\$24,725		\$95,943	\$95,943		\$9,001	\$9,001
94300-090	Ordinary Maint & Contracts - Extermination	\$34,464	\$34,464		\$53,108	\$53,108		\$12,108	\$12,108
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$5,455	\$5,455		\$54,173	\$54,173		\$3,280	\$3,280
94300-110	Ordinary Maint & Contracts - Routine	\$0			\$0			\$0	
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$28,801	\$28,801		\$12,351	\$12,351	\$0	\$18,143	\$18,143
94300	<b>Ordinary Maintenance and Operations</b>	<b>\$242,483</b>	<b>\$242,483</b>	<b>\$0</b>	<b>\$593,176</b>	<b>\$593,176</b>	<b>\$0</b>	<b>\$120,261</b>	<b>\$120,261</b>
94500	Employee benefit contribution - ordinary	\$23,134	\$23,134		\$59,704	\$59,704		\$32,213	\$32,213
94000	<b>Total Maintenance</b>	<b>\$422,082</b>	<b>\$422,082</b>	<b>\$0</b>	<b>\$937,226</b>	<b>\$937,226</b>	<b>\$0</b>	<b>\$273,661</b>	<b>\$273,661</b>
95100	Protective services - labor	\$0			\$0			\$0	
95200	Protective services - other contract costs	\$108,062	\$108,062		\$456,271	\$456,271		\$88,318	\$88,318
95300	Protective services - other	\$100	\$100		-\$571	-\$571		\$515	\$515
95500	Employee benefit contributions - protective	\$0			\$0			\$0	
95000	<b>Total Protective Services</b>	<b>\$108,162</b>	<b>\$108,162</b>	<b>\$0</b>	<b>\$455,701</b>	<b>\$455,701</b>	<b>\$0</b>	<b>\$88,833</b>	<b>\$88,833</b>
96110	Property Insurance	\$55,005	\$55,005		\$135,447	\$135,447		\$37,821	\$37,821
96120	Liability Insurance	\$9,102	\$9,102		\$20,720	\$20,720		\$11,122	\$11,122
96130	Workmen's Compensation	\$0	\$0		\$23,632	\$23,632		\$0	\$0
96140	All other Insurance	\$478	\$478		\$1,356	\$1,356		\$570	\$570
96100	<b>Total Insurance Premiums</b>	<b>\$64,585</b>	<b>\$64,585</b>	<b>\$0</b>	<b>\$181,155</b>	<b>\$181,155</b>	<b>\$0</b>	<b>\$49,513</b>	<b>\$49,513</b>
96200	Other general expenses/Amortization	\$4,070	\$4,070		\$27,737	\$27,737		-\$668	-\$668
96210	Compensated absences	\$3,289	\$3,289		\$9,625	\$9,625		\$6,535	\$6,535
96300	Payments in lieu of taxes	\$0			\$0			\$0	
96400	Bad debt - tenant rents	\$10,867	\$10,867		\$77,274	\$77,274		\$9,097	\$9,097
96500	Bad debt - mortgages	\$0			\$0			\$0	
96800	Severance expense	\$0			\$0			\$0	
96000	<b>Total Other General Expenses</b>	<b>\$18,226</b>	<b>\$18,226</b>	<b>\$0</b>	<b>\$114,636</b>	<b>\$114,636</b>	<b>\$0</b>	<b>\$14,963</b>	<b>\$14,963</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
96710	Interest of Mortgage (or Bonds) Payable	\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)	\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs	\$0			\$0			\$0	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$1,084,917</b>	<b>\$989,038</b>	<b>\$95,879</b>	<b>\$2,634,788</b>	<b>\$2,492,755</b>	<b>\$142,033</b>	<b>\$925,545</b>	<b>\$871,235</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$180,016</b>	<b>-\$339,200</b>	<b>\$519,216</b>	<b>\$1,391,317</b>	<b>-\$676,784</b>	<b>\$2,068,101</b>	<b>\$118,032</b>	<b>-\$167,995</b>
97100	Extraordinary maintenance	\$0	\$0		\$0	\$0	\$0	\$0	\$0
97200	Casualty losses- Non-capitalized	\$0			\$17,636	\$17,636		\$0	
97300	<b>Housing assistance payments</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97350	<b>HAP Portability-in</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97400	Depreciation expense	\$19,013	\$19,013		\$158,984	\$158,984		\$91,767	\$91,767
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	<b>Total Expenses</b>	<b>\$1,103,930</b>	<b>\$1,008,051</b>	<b>\$95,879</b>	<b>\$2,811,408</b>	<b>\$2,669,375</b>	<b>\$142,033</b>	<b>\$1,017,312</b>	<b>\$963,002</b>
10010	Operating transfer in - subsidy (4920 In)	\$594,100	\$594,100		\$1,429,939	\$1,429,939		\$467,791	\$467,791
10020	Operating transfer out - subsidy (4921 Out)	-\$594,100	-\$135,000	-\$459,100	-\$1,429,939	-\$314,800	-\$1,115,139	-\$467,791	-\$181,764
10070	Extraordinary items, net gain/loss	\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In	\$92,000	\$92,000		\$210,000	\$210,000		\$0	\$0
10092	Inter Project Excess Cash Transfer Out	\$0	\$0		-\$14,378	-\$14,378		\$0	\$0
10093	Transfers between Programs and Proj (In)	\$0	\$0		\$0	\$0		\$0	
10094	Transfers between Programs and Proj (Out)	\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$92,000</b>	<b>\$551,100</b>	<b>-\$459,100</b>	<b>\$195,622</b>	<b>\$1,310,761</b>	<b>-\$1,115,139</b>	<b>\$0</b>	<b>\$286,027</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$253,003</b>	<b>\$192,887</b>	<b>\$60,116</b>	<b>\$1,410,319</b>	<b>\$457,357</b>	<b>\$952,962</b>	<b>\$26,265</b>	<b>\$26,265</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$570,933	\$570,933		\$3,303,693	\$3,303,693		\$666,916	\$666,916
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>	<b>\$60,116</b>	<b>\$60,116</b>		<b>\$952,962</b>	<b>\$952,962</b>		<b>\$0</b>	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>	<b>-\$60,116</b>		<b>-\$60,116</b>	<b>-\$952,962</b>		<b>-\$952,962</b>	<b>\$0</b>	
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$60,116</b>	<b>-\$60,116</b>	<b>\$0</b>	<b>\$952,962</b>	<b>-\$952,962</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>	<b>1,188</b>	<b>1,188</b>		<b>3,305</b>	<b>3,305</b>		<b>1,429</b>	<b>1,429</b>
11210	<b>Unit Months Leased</b>	<b>1,018</b>	<b>1,018</b>		<b>2,726</b>	<b>2,726</b>		<b>1,314</b>	<b>1,314</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000017	Operating Fund Program	Capital Fund Program	MO001000019	Operating Fund Program	Capital Fund Program	MO001000028	Operating Fund Program
11610	Land Purchases	\$0			\$0			\$0	
11620	Building Purchases	\$0			\$0			\$0	
11630	Furniture & Equipment-Dwelling Purchases	\$0			\$0			\$0	
11640	Furniture & Equipment-Administrative Purchases	\$0			\$0			\$0	
11650	Leasehold Improvements Purchases & CIP	\$60,116		\$60,116	\$952,962		\$952,962	\$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 2024 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
70300	Net tenant rental revenue		\$87,899	\$87,899		\$56,075	\$56,075		\$200,205
70400	Tenant revenue - other		\$17,459	\$17,459		\$16,864	\$16,864		\$16,105
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$105,358</b>	<b>\$105,358</b>	<b>\$0</b>	<b>\$72,939</b>	<b>\$72,939</b>	<b>\$0</b>	<b>\$216,310</b>
70600	<b>HUD PHA operating grants</b>	<b>\$340,338</b>	<b>\$1,402,912</b>	<b>\$825,050</b>	<b>\$577,862</b>	<b>\$1,100,506</b>	<b>\$624,564</b>	<b>\$475,942</b>	<b>\$1,333,229</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$533,213</b>		<b>\$533,213</b>	<b>\$863,855</b>
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
70800	Other government grants		\$0			\$0			\$0
71100	<b>Investment income - unrestricted</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
71200	Mortgage interest income		\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0
71400	<b>Fraud recovery</b>		\$0			\$2,352	\$2,352		\$6,320
71500	Other revenue		\$40,794	\$40,794		\$17,526	\$17,526		\$48,496
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0
72000	<b>Investment income - restricted</b>		\$0	\$0		\$0	\$0		\$0
70000	<b>Total Revenue</b>	<b>\$340,338</b>	<b>\$1,549,063</b>	<b>\$971,202</b>	<b>\$577,862</b>	<b>\$1,726,536</b>	<b>\$717,380</b>	<b>\$1,009,155</b>	<b>\$2,468,211</b>
91100	Administrative salaries		\$112,108	\$112,108		\$60,298	\$60,298		\$78,074
91200	Auditing fees		\$8,645	\$8,645		\$8,139	\$8,139		\$8,043
91400	Advertising and Marketing	\$2,726	\$0	\$0	\$0	\$771	\$0	\$771	\$0
91500	Employee benefit contributions - administrative		\$35,848	\$35,848		\$21,817	\$21,817		\$29,953
91600	Office Expenses	\$51,585	\$45,501	\$28,701	\$16,800	\$55,573	\$11,788	\$43,785	\$152,394
91700	Legal Expense		\$7,191	\$7,191		\$4,663	\$4,663	\$0	\$10,471
91800	Travel		\$0	\$0		\$0	\$0		\$176
91810	Allocated Overhead		\$106,761	\$106,761		\$61,983	\$61,983		\$53,498
91900	Other	\$0	\$18	\$18	\$0	\$2,281	\$2,281	\$0	\$1,199
91000	<b>Total Operating-Administrative</b>	<b>\$54,311</b>	<b>\$316,073</b>	<b>\$299,273</b>	<b>\$16,800</b>	<b>\$215,524</b>	<b>\$170,968</b>	<b>\$44,556</b>	<b>\$333,810</b>
92100	Tenant services - salaries		\$9,687	\$9,687		\$5,624	\$5,624		\$4,854
92200	Relocation Costs		\$0	\$0		\$0			\$3,294
92300	Employee benefit contributions - tenant services		\$5,930	\$5,930		\$3,443	\$3,443		\$2,971
92400	Tenant services - other		\$80	\$80		\$0	\$0		\$0
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$15,697</b>	<b>\$15,697</b>	<b>\$0</b>	<b>\$9,067</b>	<b>\$9,067</b>	<b>\$0</b>	<b>\$11,120</b>
93100	Water		\$73,716	\$73,716		\$57,343	\$57,343		\$48,931
93200	Electricity		\$24,953	\$24,953		\$16,793	\$16,793		\$63,062
93300	Gas		\$12,349	\$12,349		\$10,235	\$10,235		\$28,158
93600	Sewer		\$132,730	\$132,730		\$168,815	\$168,815		\$113,716
93800	Other utilities expense		\$0			\$0			\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
93000	Total Utilities	\$0	\$243,749	\$243,749	\$0	\$253,186	\$253,186	\$0	\$253,867
94100	Ordinary maintenance and operations - labor		\$126,965	\$126,965		\$80,298	\$80,298		\$149,347
94200	Ordinary maint and operations - materials		\$83,991	\$83,991	\$0	\$14,884	\$14,884	\$0	\$60,358
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$33,711	\$33,711		\$26,725	\$26,725	\$0	\$24,345
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$40,076	\$40,076		\$15,252	\$15,252		\$30,737
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0	\$0		\$0	\$0		\$0
94300-040	Ordinary Maint & Contracts - Elevator		\$0	\$0		\$0	\$0		\$5,823
94300-050	Ordinary Maint & Contracts - Landscape &		\$32,850	\$32,850		\$34,920	\$34,920		\$48,489
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$78,979	\$78,979		\$89,145	\$89,145		\$49,123
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$1,971	\$1,971		\$0	\$0		\$827
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$8,467	\$8,467		\$15,467	\$15,467		\$60,242
94300-090	Ordinary Maint & Contracts - Extermination		\$27,256	\$27,256		\$4,901	\$4,901		\$2,648
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$10,125	\$10,125		\$5,290	\$5,290		\$8,627
94300-110	Ordinary Maint & Contracts - Routine		\$0			\$0			\$0
94300-120	Ordinary Maint & Contracts - Misc Contracts		\$86,306	\$12,393	\$73,913	\$5,689	\$5,689	\$0	\$41,941
94300	Ordinary Maintenance and Operations	\$0	\$319,740	\$245,828	\$73,913	\$197,390	\$197,390	\$0	\$272,802
94500	Employee benefit contribution - ordinary		\$34,218	\$34,218		\$22,286	\$22,286		\$36,476
94000	Total Maintenance	\$0	\$564,914	\$491,002	\$73,913	\$314,857	\$314,857	\$0	\$518,983
95100	Protective services - labor		\$0			\$0			\$0
95200	Protective services - other contract costs		\$101,905	\$93,314	\$8,591	\$53,659	\$49,131	\$4,528	\$0
95300	Protective services - other		-\$260	-\$260	\$0	\$362	\$362	\$0	\$2,107
95500	Employee benefit contributions - protective		\$0			\$0			\$0
95000	Total Protective Services	\$0	\$101,645	\$93,054	\$8,591	\$54,021	\$49,493	\$4,528	\$2,107
96110	Property Insurance		\$75,095	\$75,095		\$45,325	\$45,325		\$75,968
96120	Liability Insurance		\$14,509	\$14,509		\$7,310	\$7,310		\$13,418
96130	Workmen's Compensation		\$532	\$532		\$0	\$0		\$48,944
96140	All other Insurance		\$0	\$0		\$0	\$0		\$4,313
96100	Total Insurance Premiums	\$0	\$90,136	\$90,136	\$0	\$52,635	\$52,635	\$0	\$142,644
96200	Other general expenses/Amortization		-\$10,287	-\$10,287		\$258	\$258		\$5,303
96210	Compensated absences		\$7,463	\$7,463		\$0	\$0		\$4,108
96300	Payments in lieu of taxes		\$0			\$0			\$0
96400	Bad debt - tenant rents		\$49,330	\$49,330		\$45,716	\$45,716		\$15,481
96500	Bad debt - mortgages		\$0			\$0			\$0
96800	Severance expense		\$0			\$0			\$0
96000	Total Other General Expenses	\$0	\$46,506	\$46,506	\$0	\$45,974	\$45,974	\$0	\$24,891

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$94,001		\$94,001	\$0
96720	Interest on Notes Payable (Short and Long Term)		\$79	\$79		\$0			\$899
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$79</b>	<b>\$79</b>	<b>\$0</b>	<b>\$94,001</b>	<b>\$0</b>	<b>\$94,001</b>	<b>\$899</b>
96900	<b>Total Operating Expenses</b>	<b>\$54,311</b>	<b>\$1,378,799</b>	<b>\$1,279,495</b>	<b>\$99,304</b>	<b>\$1,039,264</b>	<b>\$896,180</b>	<b>\$143,085</b>	<b>\$1,288,322</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$286,027</b>	<b>\$170,265</b>	<b>-\$308,293</b>	<b>\$478,558</b>	<b>\$687,272</b>	<b>-\$178,799</b>	<b>\$866,071</b>	<b>\$1,179,889</b>
97100	Extraordinary maintenance		\$0			\$0			\$0
97200	Casualty losses- Non-capitalized		\$0	\$0		\$0			\$0
97300	<b>Housing assistance payments</b>		\$0			\$0			\$0
97350	<b>HAP Portability-in</b>		\$0			\$0			\$0
97400	Depreciation expense		\$1,055,687	\$1,055,687		\$314,006	\$314,006		\$389,559
97500	Fraud losses		\$0			\$0			\$0
97800	Dwelling units rent expense		\$0			\$0			\$0
90000	<b>Total Expenses</b>	<b>\$54,311</b>	<b>\$2,434,486</b>	<b>\$2,335,182</b>	<b>\$99,304</b>	<b>\$1,353,271</b>	<b>\$1,210,186</b>	<b>\$143,085</b>	<b>\$1,677,881</b>
10010	Operating transfer in - subsidy (4920 In)		\$727,862	\$727,862		\$482,858	\$482,858		\$537,706
10020	Operating transfer out - subsidy (4921 Out)	-\$286,027	-\$727,862	-\$249,304	-\$478,558	-\$482,858	-\$150,000	-\$332,858	-\$537,706
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		-\$141,000	-\$141,000		\$0			\$0
10093	Transfers between Programs and Proj (In)		\$0	\$0		\$0	\$0		\$0
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0
10100	<b>Total other financing sources (uses)</b>	<b>-\$286,027</b>	<b>-\$141,000</b>	<b>\$337,558</b>	<b>-\$478,558</b>	<b>\$0</b>	<b>\$332,858</b>	<b>-\$332,858</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$1,026,422</b>	<b>-\$1,026,423</b>	<b>\$0</b>	<b>\$373,265</b>	<b>-\$159,948</b>	<b>\$533,213</b>	<b>\$790,330</b>
11020	Required Annual Debt Principal Payments					<b>\$533,213</b>		\$533,213	
11030	Beginning equity		\$20,453,194	\$20,453,194		\$3,176,838	\$3,176,838		\$6,073,312
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>		\$0	\$0		\$533,213	\$533,213		\$863,855
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>	\$0	\$0		\$0	-\$533,213		-\$533,213	-\$863,855
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$533,213</b>	<b>-\$533,213</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>1,772</b>	<b>1,772</b>		<b>841</b>	<b>841</b>		<b>1,410</b>
11210	<b>Unit Months Leased</b>		<b>1,602</b>	<b>1,602</b>		<b>707</b>	<b>707</b>		<b>1,234</b>



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000034	Operating Fund Program	Capital Fund Program	MO001000037	Operating Fund Program	Capital Fund Program	MO001000038
11610	Land Purchases		\$0			\$0			\$0
11620	Building Purchases		\$0			\$0			\$0
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		\$0	\$863,855
11660	Infrastructure Purchases		\$0			\$0			\$0
13510	CFFP Debt Service Payments		\$0			\$627,214		\$627,214	\$0
13901	Replacement Housing Factor Funds		\$0			\$0			\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue	\$200,205		\$77,947	\$77,947		\$0		
70400	Tenant revenue - other	\$16,105		\$20,431	\$20,431		\$0		
70500	<b>Total Tenant Revenue</b>	<b>\$216,310</b>	<b>\$0</b>	<b>\$98,378</b>	<b>\$98,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$671,689</b>	<b>\$661,540</b>	<b>\$1,459,279</b>	<b>\$1,019,190</b>	<b>\$440,089</b>	<b>\$518,209</b>	<b>\$518,209</b>	<b>\$0</b>
70610	<b>Capital grants</b>		<b>\$863,855</b>	<b>\$88,871</b>		<b>\$88,871</b>	<b>\$0</b>		<b>\$0</b>
70700	<b>Total Fee Revenue</b>			<b>\$0</b>			<b>\$0</b>		
70800	Other government grants			\$0			\$0		
71100	<b>Investment income - unrestricted</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		\$0		
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0	\$0		\$0		
71400	<b>Fraud recovery</b>	\$6,320		\$0	\$0		\$0		
71500	Other revenue	\$48,496		\$18,654	\$18,654		\$0	\$0	
71600	Gain or loss on sale of capital assets	\$0		\$0	\$0		\$0		
72000	<b>Investment income - restricted</b>			\$0			\$426	\$426	
70000	<b>Total Revenue</b>	<b>\$942,816</b>	<b>\$1,525,395</b>	<b>\$1,665,182</b>	<b>\$1,136,222</b>	<b>\$528,960</b>	<b>\$518,635</b>	<b>\$518,635</b>	<b>\$0</b>
91100	Administrative salaries	\$78,074		\$51,895	\$51,895		\$0		
91200	Auditing fees	\$8,043		\$2,183	\$2,183		\$685	\$685	
91400	Advertising and Marketing	\$0	\$0	\$216	\$216		\$0		
91500	Employee benefit contributions - administrative	\$29,953		\$20,567	\$20,567		\$0		
91600	Office Expenses	\$25,606	\$126,788	\$61,044	\$56,166	\$4,878	\$1,957	\$1,957	\$0
91700	Legal Expense	\$10,471		\$4,054	\$4,054		\$0	\$0	
91800	Travel	\$176		\$0	\$0		\$0		
91810	Allocated Overhead	\$53,498		\$104,640	\$104,640		\$60,569	\$60,569	
91900	Other	\$1,199	\$0	\$807	\$807	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$207,022</b>	<b>\$126,788</b>	<b>\$245,406</b>	<b>\$240,528</b>	<b>\$4,878</b>	<b>\$63,211</b>	<b>\$63,211</b>	<b>\$0</b>
92100	Tenant services - salaries	\$4,854		\$9,494	\$9,494		\$0		
92200	Relocation Costs	\$3,294		\$0	\$0	\$0	\$0		
92300	Employee benefit contributions - tenant services	\$2,971		\$5,812	\$5,812		\$0		
92400	Tenant services - other	\$0		\$0	\$0		\$0		
92500	<b>Total Tenant Services</b>	<b>\$11,120</b>	<b>\$0</b>	<b>\$15,306</b>	<b>\$15,306</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water	\$48,931		\$54,376	\$54,376		\$0		
93200	Electricity	\$63,062		\$29,974	\$29,974		\$0		
93300	Gas	\$28,158		\$15,465	\$15,465		\$0		
93600	Sewer	\$113,716		\$125,275	\$125,275		\$0		
93800	Other utilities expense			\$0			\$145,887	\$145,887	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
93000	Total Utilities	\$253,867	\$0	\$225,090	\$225,090	\$0	\$145,887	\$145,887	\$0
94100	Ordinary maintenance and operations - labor	\$149,347		\$56,341	\$56,341		\$0		
94200	Ordinary maint and operations - materials	\$60,358	\$0	\$74,943	\$74,943		\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash	\$24,345	\$0	\$19,779	\$19,779		\$0		
94300-020	Ordinary Maint & Contracts - Heating & Cooling	\$30,737		\$23,225	\$23,225		\$0		
94300-030	Ordinary Maint & Contracts - Snow Removal	\$0		\$0	\$0		\$0		
94300-040	Ordinary Maint & Contracts - Elevator	\$5,823		\$0			\$0		
94300-050	Ordinary Maint & Contracts - Landscape &	\$48,489		\$68,072	\$68,072		\$0		
94300-060	Ordinary Maint & Contracts - Unit Turnaround	\$49,123		\$121,592	\$121,592		\$0		
94300-070	Ordinary Maint & Contracts - Electrical Contracts	\$827		\$846	\$846		\$0		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts	\$60,242		\$36,493	\$36,493		\$0		
94300-090	Ordinary Maint & Contracts - Extermination	\$2,648		\$6,955	\$6,955		\$0		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts	\$8,627		\$18,631	\$18,631		\$0		
94300-110	Ordinary Maint & Contracts - Routine			\$0	\$0		\$0		
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$41,941		\$299,165	\$294,037	\$5,128	\$0		
94300	Ordinary Maintenance and Operations	\$272,802	\$0	\$594,760	\$589,632	\$5,128	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary	\$36,476		\$16,330	\$16,330		\$0		
94000	Total Maintenance	\$518,983	\$0	\$742,374	\$737,246	\$5,128	\$0	\$0	\$0
95100	Protective services - labor			\$0			\$0		
95200	Protective services - other contract costs	\$0		\$0	\$0		\$0		
95300	Protective services - other	\$2,107		\$1,223	\$1,223		\$0		
95500	Employee benefit contributions - protective			\$0			\$0		
95000	Total Protective Services	\$2,107	\$0	\$1,223	\$1,223	\$0	\$0	\$0	\$0
96110	Property Insurance	\$75,968		\$65,291	\$65,291		\$0		
96120	Liability Insurance	\$13,418		\$11,911	\$11,911		\$7,780	\$7,780	
96130	Workmen's Compensation	\$48,944		\$6,863	\$6,863		\$0		
96140	All other Insurance	\$4,313		\$16,659	\$16,659		\$0		
96100	Total Insurance Premiums	\$142,644	\$0	\$100,724	\$100,724	\$0	\$7,780	\$7,780	\$0
96200	Other general expenses/Amortization	\$5,303	\$0	\$819	\$819		\$455,504	\$455,504	
96210	Compensated absences	\$4,108		\$6,606	\$6,606		\$0	\$0	
96300	Payments in lieu of taxes			\$0			\$0		
96400	Bad debt - tenant rents	\$15,481		\$22,960	\$22,960		\$0		
96500	Bad debt - mortgages			\$0			\$0		
96800	Severance expense			\$0			\$0		
96000	Total Other General Expenses	\$24,891	\$0	\$30,386	\$30,386	\$0	\$455,504	\$455,504	\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
96710	Interest of Mortgage (or Bonds) Payable			\$0			\$0		
96720	Interest on Notes Payable (Short and Long Term)	\$899		\$950	\$950		\$0		
96730	Amortization of Bond Issue Costs			\$0			\$0		
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$899</b>	<b>\$0</b>	<b>\$950</b>	<b>\$950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$1,161,533</b>	<b>\$126,788</b>	<b>\$1,361,460</b>	<b>\$1,351,454</b>	<b>\$10,006</b>	<b>\$672,382</b>	<b>\$672,382</b>	<b>\$0</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>-\$218,718</b>	<b>\$1,398,607</b>	<b>\$303,722</b>	<b>-\$215,232</b>	<b>\$518,954</b>	<b>-\$153,747</b>	<b>-\$153,747</b>	<b>\$0</b>
97100	Extraordinary maintenance			\$0			\$0		
97200	Casualty losses- Non-capitalized			\$0	\$0		\$0		
97300	<b>Housing assistance payments</b>			\$0			\$0		
97350	<b>HAP Portability-in</b>			\$0			\$0		
97400	Depreciation expense	\$389,559		\$137,494	\$137,494		\$0		
97500	Fraud losses			\$0			\$0		
97800	Dwelling units rent expense			\$0			\$0		
90000	<b>Total Expenses</b>	<b>\$1,551,093</b>	<b>\$126,788</b>	<b>\$1,498,954</b>	<b>\$1,488,948</b>	<b>\$10,006</b>	<b>\$672,382</b>	<b>\$672,382</b>	<b>\$0</b>
10010	Operating transfer in - subsidy (4920 In)	\$537,706		\$430,083	\$430,083		\$0		
10020	Operating transfer out - subsidy (4921 Out)	-\$2,954	-\$534,752	-\$430,083		-\$430,083	\$0		
10070	Extraordinary items, net gain/loss			\$0	\$0		\$0		
10091	Inter Project Excess Cash Transfer In			\$0			\$62,000	\$62,000	
10092	Inter Project Excess Cash Transfer Out			\$0			\$0		
10093	Transfers between Programs and Proj (In)	\$0		\$0	\$0		\$0	\$0	
10094	Transfers between Programs and Proj (Out)			\$0			\$0		
10100	<b>Total other financing sources (uses)</b>	<b>\$534,752</b>	<b>-\$534,752</b>	<b>\$0</b>	<b>\$430,083</b>	<b>-\$430,083</b>	<b>\$62,000</b>	<b>\$62,000</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>-\$73,525</b>	<b>\$863,855</b>	<b>\$166,227</b>	<b>\$77,357</b>	<b>\$88,870</b>	<b>-\$91,747</b>	<b>-\$91,747</b>	<b>\$0</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$6,073,312		\$2,684,716	\$2,684,716		\$2,011,175	\$2,011,175	
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>	<b>\$863,855</b>		<b>\$88,871</b>	<b>\$88,871</b>		<b>\$0</b>		
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>		<b>-\$863,855</b>	<b>-\$88,871</b>		<b>-\$88,871</b>	<b>\$0</b>		
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$863,855</b>	<b>-\$863,855</b>	<b>\$0</b>	<b>\$88,871</b>	<b>-\$88,871</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>	<b>1,410</b>		<b>1,094</b>	<b>1,094</b>		<b>966</b>	<b>966</b>	
11210	<b>Unit Months Leased</b>	<b>1,234</b>		<b>894</b>	<b>894</b>		<b>808</b>	<b>808</b>	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000041	Operating Fund Program	Capital Fund Program	MO001000044	Operating Fund Program	Capital Fund Program
11610	Land Purchases			\$0			\$0		
11620	Building Purchases			\$0			\$0		
11630	Furniture & Equipment-Dwelling Purchases			\$0			\$0		
11640	Furniture & Equipment-Administrative Purchases			\$0			\$0		
11650	Leasehold Improvements Purchases & CIP		\$863,855	\$88,871		\$88,871	\$0		
11660	Infrastructure Purchases			\$0			\$0		
13510	CFFP Debt Service Payments			\$0			\$0		
13901	Replacement Housing Factor Funds			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
70300	Net tenant rental revenue	\$0			\$0			\$0	
70400	Tenant revenue - other	\$0			\$0			\$0	
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$320,375</b>	<b>\$320,375</b>	<b>\$0</b>	<b>\$369,386</b>	<b>\$369,386</b>	<b>\$0</b>	<b>\$153,447</b>	<b>\$138,928</b>
70610	<b>Capital grants</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants	\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>	\$0			\$0			<b>\$0</b>	
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	<b>Fraud recovery</b>	\$0			\$0			\$0	
71500	Other revenue	\$0	\$0		\$0	\$0		\$0	
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	<b>Investment income - restricted</b>	\$19,068	\$19,068		\$0	\$0		\$31	\$31
70000	<b>Total Revenue</b>	<b>\$339,443</b>	<b>\$339,443</b>	<b>\$0</b>	<b>\$369,386</b>	<b>\$369,386</b>	<b>\$0</b>	<b>\$153,478</b>	<b>\$138,959</b>
91100	Administrative salaries	\$0			\$0			\$0	
91200	Auditing fees	\$458	\$458		\$496	\$496		\$192	\$192
91400	Advertising and Marketing	\$0			\$0			\$0	
91500	Employee benefit contributions - administrative	\$0			\$0			\$0	
91600	Office Expenses	\$437	\$437	\$0	\$468	\$468	\$0	\$1,065	\$1,065
91700	Legal Expense	\$0			\$0			\$2,380	
91800	Travel	\$0			\$0			\$0	
91810	Allocated Overhead	<b>\$40,536</b>	\$40,536		\$43,836	\$43,836		\$16,969	\$16,969
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$41,431</b>	<b>\$41,431</b>	<b>\$0</b>	<b>\$44,799</b>	<b>\$44,799</b>	<b>\$0</b>	<b>\$20,606</b>	<b>\$18,226</b>
92100	Tenant services - salaries	\$0			\$0			\$0	
92200	Relocation Costs	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$0			\$0			\$0	
92400	Tenant services - other	\$0			\$0			\$0	
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water	\$0			\$0			\$0	
93200	Electricity	\$0			\$0			\$0	
93300	Gas	\$0			\$0			\$0	
93600	Sewer	\$0			\$0			\$0	
93800	Other utilities expense	\$96,469	\$96,469		\$100,094	\$100,094		\$13,717	\$13,717

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
93000	Total Utilities	\$96,469	\$96,469	\$0	\$100,094	\$100,094	\$0	\$13,717	\$13,717
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
94500	Employee benefit contribution - ordinary	\$0			\$0			\$0	
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor	\$0			\$0			\$0	
95200	Protective services - other contract costs	\$0			\$0			\$24,755	\$22,665
95300	Protective services - other	\$0			\$0			\$0	\$0
95500	Employee benefit contributions - protective	\$0			\$0			\$0	
95000	Total Protective Services	\$0	\$0	\$0	\$0	\$0	\$0	\$24,755	\$22,665
96110	Property Insurance	\$0			\$0			\$0	
96120	Liability Insurance	\$5,350	\$5,350		\$5,380	\$5,380		\$3,152	\$3,152
96130	Workmen's Compensation	\$0			\$0			\$0	
96140	All other Insurance	\$0			\$0			\$0	
96100	Total Insurance Premiums	\$5,350	\$5,350	\$0	\$5,380	\$5,380	\$0	\$3,152	\$3,152
96200	Other general expenses/Amortization	\$385,630	\$385,630		\$392,901	\$392,901		\$166,216	\$166,216
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	
96800	Severance expense	\$0			\$0			\$0	
96000	Total Other General Expenses	\$385,630	\$385,630	\$0	\$392,901	\$392,901	\$0	\$166,216	\$166,216

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
96710	Interest of Mortgage (or Bonds) Payable	\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)	\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs	\$0			\$0			\$0	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$528,880</b>	<b>\$528,880</b>	<b>\$0</b>	<b>\$543,174</b>	<b>\$543,174</b>	<b>\$0</b>	<b>\$228,445</b>	<b>\$223,975</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>-\$189,437</b>	<b>-\$189,437</b>	<b>\$0</b>	<b>-\$173,787</b>	<b>-\$173,787</b>	<b>\$0</b>	<b>-\$74,967</b>	<b>-\$85,016</b>
97100	Extraordinary maintenance	\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0	
97300	<b>Housing assistance payments</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97350	<b>HAP Portability-in</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97400	Depreciation expense	\$0			\$0			\$0	
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	<b>Total Expenses</b>	<b>\$528,880</b>	<b>\$528,880</b>	<b>\$0</b>	<b>\$543,174</b>	<b>\$543,174</b>	<b>\$0</b>	<b>\$228,445</b>	<b>\$223,975</b>
10010	Operating transfer in - subsidy (4920 In)	\$0			\$0			\$10,049	\$10,049
10020	Operating transfer out - subsidy (4921 Out)	\$0			\$0			-\$10,049	\$0
10070	Extraordinary items, net gain/loss	\$0			\$0			\$0	
10091	Inter Project Excess Cash Transfer In	\$18,000	\$18,000		\$0			\$0	
10092	Inter Project Excess Cash Transfer Out	\$0			\$0			-\$8,000	-\$8,000
10093	Transfers between Programs and Proj (In)	\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)	\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$8,000</b>	<b>\$2,049</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>-\$171,437</b>	<b>-\$171,437</b>	<b>\$0</b>	<b>-\$173,787</b>	<b>-\$173,787</b>	<b>\$0</b>	<b>-\$82,967</b>	<b>-\$82,967</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$2,841,321	\$2,841,321		\$3,294,752	\$3,294,752		\$2,850,981	\$2,850,981
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>	<b>737</b>	<b>737</b>		<b>763</b>	<b>763</b>		<b>432</b>	<b>432</b>
11210	<b>Unit Months Leased</b>	<b>632</b>	<b>632</b>		<b>667</b>	<b>667</b>		<b>414</b>	<b>414</b>



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000045	Operating Fund Program	Capital Fund Program	MO001000046	Operating Fund Program	Capital Fund Program	MO001000047	Operating Fund Program
11610	Land Purchases	\$0			\$0			\$0	
11620	Building Purchases	\$0			\$0			\$0	
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 2024 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
70300	Net tenant rental revenue		\$0			\$0			\$0
70400	Tenant revenue - other		\$0			\$0			\$0
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$14,519</b>	<b>\$162,269</b>	<b>\$148,785</b>	<b>\$13,484</b>	<b>\$190,608</b>	<b>\$175,747</b>	<b>\$14,861</b>	<b>\$288,666</b>
70610	<b>Capital grants</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
70800	Other government grants		\$0			\$0			\$0
71100	<b>Investment income - unrestricted</b>		\$0			<b>\$0</b>			\$0
71200	Mortgage interest income		\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0
71400	<b>Fraud recovery</b>		\$0			\$0			\$0
71500	Other revenue		\$0			\$0			\$3,585
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0
72000	<b>Investment income - restricted</b>		\$0			\$19	\$19		\$1,658
70000	<b>Total Revenue</b>	<b>\$14,519</b>	<b>\$162,269</b>	<b>\$148,785</b>	<b>\$13,484</b>	<b>\$190,628</b>	<b>\$175,766</b>	<b>\$14,861</b>	<b>\$293,909</b>
91100	Administrative salaries		\$0			\$0			\$0
91200	Auditing fees		\$133	\$133		\$242	\$242		\$432
91400	Advertising and Marketing		\$0			\$0			\$0
91500	Employee benefit contributions - administrative		\$0			\$0			\$0
91600	Office Expenses	\$0	\$2,400	\$2,400	\$0	\$1,348	\$1,348	\$0	\$655
91700	Legal Expense	\$2,380	\$0	\$0		\$0			\$0
91800	Travel		\$0			\$0			\$0
91810	Allocated Overhead		\$11,784	\$11,784		\$21,447	\$21,447		\$38,180
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$2,380</b>	<b>\$14,317</b>	<b>\$14,317</b>	<b>\$0</b>	<b>\$23,037</b>	<b>\$23,037</b>	<b>\$0</b>	<b>\$39,266</b>
92100	Tenant services - salaries		\$0			\$0			\$0
92200	Relocation Costs		\$0			\$0			\$0
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0
92400	Tenant services - other		\$750	\$750		\$0			\$4,785
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$750</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,785</b>
93100	Water		\$0			\$0			\$0
93200	Electricity		\$0			\$0			\$0
93300	Gas		\$0			\$0			\$0
93600	Sewer		\$0			\$0			\$0
93800	Other utilities expense		\$55,854	\$55,854		\$25,604	\$25,604		\$74,373

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
93000	<b>Total Utilities</b>	\$0	\$55,854	\$55,854	\$0	\$25,604	\$25,604	\$0	\$74,373
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	<b>Ordinary Maintenance and Operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0
94000	<b>Total Maintenance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0
95200	Protective services - other contract costs	\$2,090	\$27,497	\$25,175	\$2,322	\$30,311	\$27,757	\$2,554	\$42,689
95300	Protective services - other		\$0	\$0		\$0	\$0		\$0
95500	Employee benefit contributions - protective		\$0			\$0			\$0
95000	<b>Total Protective Services</b>	\$2,090	\$27,497	\$25,175	\$2,322	\$30,311	\$27,757	\$2,554	\$42,689
96110	Property Insurance		\$0			\$0			\$0
96120	Liability Insurance		\$2,750	\$2,750		\$3,758	\$3,758		\$5,235
96130	Workmen's Compensation		\$0			\$0			\$0
96140	All other Insurance		\$0			\$0			\$0
96100	<b>Total Insurance Premiums</b>	\$0	\$2,750	\$2,750	\$0	\$3,758	\$3,758	\$0	\$5,235
96200	Other general expenses/Amortization		\$70,453	\$70,453		\$161,110	\$161,110		\$458,860
96210	Compensated absences		\$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
96800	Severance expense		\$0			\$0			\$0
96000	<b>Total Other General Expenses</b>	\$0	\$70,453	\$70,453	\$0	\$161,110	\$161,110	\$0	\$458,860

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$4,470</b>	<b>\$171,621</b>	<b>\$169,299</b>	<b>\$2,322</b>	<b>\$243,820</b>	<b>\$241,266</b>	<b>\$2,554</b>	<b>\$625,208</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$10,049</b>	<b>-\$9,352</b>	<b>-\$20,514</b>	<b>\$11,162</b>	<b>-\$53,193</b>	<b>-\$65,500</b>	<b>\$12,307</b>	<b>-\$331,299</b>
97100	Extraordinary maintenance		\$0			\$0			\$0
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0
97300	<b>Housing assistance payments</b>		\$0			\$0			\$0
97350	<b>HAP Portability-in</b>		\$0			\$0			\$0
97400	Depreciation expense		\$0			\$0			\$0
97500	Fraud losses		\$0			\$0			\$0
97800	Dwelling units rent expense		\$0			\$0			\$0
90000	<b>Total Expenses</b>	<b>\$4,470</b>	<b>\$171,621</b>	<b>\$169,299</b>	<b>\$2,322</b>	<b>\$243,820</b>	<b>\$241,266</b>	<b>\$2,554</b>	<b>\$625,208</b>
10010	Operating transfer in - subsidy (4920 In)		\$11,162	\$11,162		\$12,307	\$12,307		\$17,332
10020	Operating transfer out - subsidy (4921 Out)	-\$10,049	-\$11,162		-\$11,162	-\$12,307		-\$12,307	-\$17,332
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			-\$5,000	-\$5,000		\$0
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0
10100	<b>Total other financing sources (uses)</b>	<b>-\$10,049</b>	<b>\$0</b>	<b>\$11,162</b>	<b>-\$11,162</b>	<b>-\$5,000</b>	<b>\$7,307</b>	<b>-\$12,307</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$9,352</b>	<b>-\$9,352</b>	<b>\$0</b>	<b>-\$58,193</b>	<b>-\$58,193</b>	<b>\$0</b>	<b>-\$331,299</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$662,023	\$662,023		\$2,315,267	\$2,315,267		\$4,964,554
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>480</b>	<b>480</b>		<b>528</b>	<b>528</b>		<b>734</b>
11210	<b>Unit Months Leased</b>		<b>451</b>	<b>451</b>		<b>451</b>	<b>451</b>		<b>710</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000048	Operating Fund Program	Capital Fund Program	MO001000049	Operating Fund Program	Capital Fund Program	MO001000050
11610	Land Purchases		\$0			\$0			\$0
11620	Building Purchases		\$0			\$0			\$0
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 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue			\$27,609	\$27,609		\$0		
70400	Tenant revenue - other			\$1,408	\$1,408		\$0		
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,017</b>	<b>\$29,017</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$267,735</b>	<b>\$20,931</b>	<b>\$192,114</b>	<b>\$136,415</b>	<b>\$55,699</b>	<b>\$332,630</b>	<b>\$307,319</b>	<b>\$25,311</b>
70610	<b>Capital grants</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
70700	<b>Total Fee Revenue</b>			<b>\$0</b>			<b>\$0</b>		
70800	Other government grants			\$0			\$0		
71100	<b>Investment income - unrestricted</b>			<b>\$0</b>	<b>\$0</b>		\$0		
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0			\$0		
71400	<b>Fraud recovery</b>			\$0			\$0		
71500	Other revenue	\$3,585		\$2,537	\$2,537		\$0	\$0	
71600	Gain or loss on sale of capital assets			\$0			\$0		
72000	<b>Investment income - restricted</b>	\$1,658		\$0			\$33,227	\$33,227	
70000	<b>Total Revenue</b>	<b>\$272,978</b>	<b>\$20,931</b>	<b>\$223,669</b>	<b>\$167,969</b>	<b>\$55,699</b>	<b>\$365,857</b>	<b>\$340,546</b>	<b>\$25,311</b>
91100	Administrative salaries			\$9,709	\$9,709		\$0		
91200	Auditing fees	\$432		\$6,588	\$6,588		\$216	\$216	
91400	Advertising and Marketing			\$0			\$0		
91500	Employee benefit contributions - administrative			\$3,000	\$3,000		\$0		
91600	Office Expenses	\$655	\$0	\$3,079	\$3,079	\$0	\$1,386	\$1,386	\$0
91700	Legal Expense		\$0	\$2,364	\$2,364		\$0		
91800	Travel			\$0			\$0		
91810	Allocated Overhead	\$38,180		\$13,198	\$13,198		\$19,090	\$19,090	
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$39,266</b>	<b>\$0</b>	<b>\$37,936</b>	<b>\$37,936</b>	<b>\$0</b>	<b>\$20,691</b>	<b>\$20,691</b>	<b>\$0</b>
92100	Tenant services - salaries			\$1,198	\$1,198		\$0		
92200	Relocation Costs			\$0			\$0		
92300	Employee benefit contributions - tenant services			\$733	\$733		\$0		
92400	Tenant services - other	\$4,785		\$0			\$3,110	\$3,110	
92500	<b>Total Tenant Services</b>	<b>\$4,785</b>	<b>\$0</b>	<b>\$1,931</b>	<b>\$1,931</b>	<b>\$0</b>	<b>\$3,110</b>	<b>\$3,110</b>	<b>\$0</b>
93100	Water			\$8,743	\$8,743		\$0		
93200	Electricity			\$13,847	\$13,847		\$0		
93300	Gas			\$0			\$0		
93600	Sewer			\$18,060	\$18,060		\$0		
93800	Other utilities expense	\$74,373		\$0			\$104,983	\$104,983	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
93000	Total Utilities	\$74,373	\$0	\$40,649	\$40,649	\$0	\$104,983	\$104,983	\$0
94100	Ordinary maintenance and operations - labor			\$10,302	\$10,302		\$0		
94200	Ordinary maint and operations - materials			\$1,203	\$1,203		\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash			\$11,164	\$11,164		\$0		
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$11,096	\$11,096		\$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 &			\$10,090	\$10,090		\$0		
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$4,013	\$4,013		\$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			\$2,876	\$2,876		\$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			\$5,477	\$5,477		\$0		
94300	Ordinary Maintenance and Operations	\$0	\$0	\$44,717	\$44,717	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary			\$1,840	\$1,840		\$0		
94000	Total Maintenance	\$0	\$0	\$58,061	\$58,061	\$0	\$0	\$0	\$0
95100	Protective services - labor			\$0			\$0		
95200	Protective services - other contract costs	\$39,090	\$3,599	\$16,527	\$15,134	\$1,393	\$51,620	\$47,266	\$4,354
95300	Protective services - other	\$0		\$0		\$0	\$0	\$0	
95500	Employee benefit contributions - protective			\$0			\$0		
95000	Total Protective Services	\$39,090	\$3,599	\$16,527	\$15,134	\$1,393	\$51,620	\$47,266	\$4,354
96110	Property Insurance			\$13,092	\$13,092		\$0		
96120	Liability Insurance	\$5,235		\$1,968	\$1,968		\$5,567	\$5,567	
96130	Workmen's Compensation			\$0	\$0		\$0		
96140	All other Insurance			\$0	\$0		\$0		
96100	Total Insurance Premiums	\$5,235	\$0	\$15,060	\$15,060	\$0	\$5,567	\$5,567	\$0
96200	Other general expenses/Amortization	\$458,860		\$5,782	\$5,782		\$298,057	\$298,057	
96210	Compensated absences	\$0		\$0	\$0		\$0	\$0	
96300	Payments in lieu of taxes			\$0			\$0		
96400	Bad debt - tenant rents			\$3,996	\$3,996		\$0		
96500	Bad debt - mortgages			\$0			\$0		
96800	Severance expense			\$0			\$0		
96000	Total Other General Expenses	\$458,860	\$0	\$9,779	\$9,779	\$0	\$298,057	\$298,057	\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
96710	Interest of Mortgage (or Bonds) Payable			\$0			\$0		
96720	Interest on Notes Payable (Short and Long Term)			\$0			\$0		
96730	Amortization of Bond Issue Costs			\$0			\$0		
96700	<b>Total Interest Expense and Amortization Cost</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	<b>Total Operating Expenses</b>	\$621,609	\$3,599	\$179,943	\$178,550	\$1,393	\$484,028	\$479,675	\$4,354
97000	<b>Excess Revenue Over Operating Expenses</b>	-\$348,631	\$17,332	\$43,726	-\$10,581	\$54,306	-\$118,172	-\$139,129	\$20,957
97100	Extraordinary maintenance			\$0			\$0		
97200	Casualty losses- Non-capitalized			\$0			\$0		
97300	<b>Housing assistance payments</b>			\$0			\$0		
97350	<b>HAP Portability-in</b>			\$0			\$0		
97400	Depreciation expense			\$211,479	\$211,479		\$0		
97500	Fraud losses			\$0			\$0		
97800	Dwelling units rent expense			\$0			\$0		
90000	<b>Total Expenses</b>	\$621,609	\$3,599	\$391,422	\$390,029	\$1,393	\$484,028	\$479,675	\$4,354
10010	Operating transfer in - subsidy (4920 In)	\$17,332		\$55,623	\$55,623		\$20,957	\$20,957	
10020	Operating transfer out - subsidy (4921 Out)		-\$17,332	-\$55,623	-\$1,317	-\$54,306	-\$20,957		-\$20,957
10070	Extraordinary items, net gain/loss			\$0			\$0		
10091	Inter Project Excess Cash Transfer In	\$0		\$0			\$0		
10092	Inter Project Excess Cash Transfer Out			\$0			-\$5,000	-\$5,000	
10093	Transfers between Programs and Proj (In)			\$0			\$0		
10094	Transfers between Programs and Proj (Out)			\$0			\$0		
10100	<b>Total other financing sources (uses)</b>	\$17,332	-\$17,332	\$0	\$54,306	-\$54,306	-\$5,000	\$15,957	-\$20,957
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	-\$331,299	\$0	-\$167,754	-\$167,754	\$0	-\$123,172	-\$123,172	\$0
11020	Required Annual Debt Principal Payments			\$0	\$0				
11030	Beginning equity	\$4,964,554		\$1,688,304	\$1,688,304		\$3,072,419	\$3,072,419	
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>			\$0	\$0		\$0		
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>			\$0		\$0	\$0		
11040	<b>Prior period adjustments, equity transfers, and</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	<b>Unit Months Available</b>	734		276	276		897	897	
11210	<b>Unit Months Leased</b>	710		232	232		864	864	



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000052	Operating Fund Program	Capital Fund Program	MO001000054	Operating Fund Program	Capital Fund Program
11610	Land Purchases			\$0			\$0		
11620	Building Purchases			\$0			\$0		
11630	Furniture & Equipment-Dwelling Purchases			\$0			\$0		
11640	Furniture & Equipment-Administrative Purchases			\$0			\$0		
11650	Leasehold Improvements Purchases & CIP			\$0		\$0	\$0		
11660	Infrastructure Purchases			\$0			\$0		
13510	CFFP Debt Service Payments			-	\$0		\$0		
13901	Replacement Housing Factor Funds			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
70300	Net tenant rental revenue	\$0			\$0			\$0	
70400	Tenant revenue - other	\$0			\$0			\$0	
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$125,588</b>	<b>\$118,173</b>	<b>\$7,415</b>	<b>\$314,678</b>	<b>\$314,678</b>	<b>\$0</b>	<b>\$287,265</b>	<b>\$275,126</b>
70610	<b>Capital grants</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants	\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	<b>Fraud recovery</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
71500	Other revenue	\$0			\$0	\$0		\$0	\$0
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	<b>Investment income - restricted</b>	<b>\$4,983</b>	<b>\$4,983</b>		<b>\$33,336</b>	<b>\$33,336</b>		<b>\$6,573</b>	<b>\$6,573</b>
70000	<b>Total Revenue</b>	<b>\$130,571</b>	<b>\$123,156</b>	<b>\$7,415</b>	<b>\$348,014</b>	<b>\$348,014</b>	<b>\$0</b>	<b>\$293,838</b>	<b>\$281,699</b>
91100	Administrative salaries	\$0			\$0			\$0	
91200	Auditing fees	\$64	\$64		\$221	\$221		\$221	\$221
91400	Advertising and Marketing	\$0			\$0			\$0	
91500	Employee benefit contributions - administrative	\$0			\$0			\$0	
91600	Office Expenses	\$415	\$415	\$0	\$1,560	\$1,560	\$0	\$328	\$328
91700	Legal Expense	\$0			\$0	\$0		\$0	
91800	Travel	\$0			\$0			\$0	
91810	Allocated Overhead	\$5,656	\$5,656		\$19,561	\$19,561		\$19,561	\$19,561
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$6,135</b>	<b>\$6,135</b>	<b>\$0</b>	<b>\$21,342</b>	<b>\$21,342</b>	<b>\$0</b>	<b>\$20,110</b>	<b>\$20,110</b>
92100	Tenant services - salaries	\$0			\$0			\$0	
92200	Relocation Costs	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$0			\$0			\$0	
92400	Tenant services - other	\$0	\$0		\$675	\$675		\$0	\$0
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$675</b>	<b>\$675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water	\$0			\$0			\$0	
93200	Electricity	\$0			\$0			\$0	
93300	Gas	\$0			\$0			\$0	
93600	Sewer	\$0			\$0			\$0	
93800	Other utilities expense	\$38,638	\$38,638		\$131,866	\$131,866		\$56,786	\$56,786

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
93000	<b>Total Utilities</b>	\$38,638	\$38,638	\$0	\$131,866	\$131,866	\$0	\$56,786	\$56,786
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	<b>Ordinary Maintenance and Operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary	\$0			\$0			\$0	
94000	<b>Total Maintenance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor	\$0			\$0			\$0	
95200	Protective services - other contract costs	\$15,120	\$13,843	\$1,277	\$0			\$24,755	\$22,665
95300	Protective services - other	\$0	\$0		\$0			\$0	\$0
95500	Employee benefit contributions - protective	\$0			\$0			\$0	
95000	<b>Total Protective Services</b>	\$15,120	\$13,843	\$1,277	\$0	\$0	\$0	\$24,755	\$22,665
96110	Property Insurance	\$0			\$0			\$0	
96120	Liability Insurance	\$2,172	\$2,172		\$7,350	\$7,350		\$3,052	\$3,052
96130	Workmen's Compensation	\$0			\$0			\$0	
96140	All other Insurance	\$0			\$0			\$0	
96100	<b>Total Insurance Premiums</b>	\$2,172	\$2,172	\$0	\$7,350	\$7,350	\$0	\$3,052	\$3,052
96200	Other general expenses/Amortization	\$122,399	\$122,399		\$439,428	\$439,428		\$237,969	\$237,969
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	
96800	Severance expense	\$0			\$0			\$0	
96000	<b>Total Other General Expenses</b>	\$122,399	\$122,399	\$0	\$439,428	\$439,428	\$0	\$237,969	\$237,969

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
96710	Interest of Mortgage (or Bonds) Payable	\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)	\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs	\$0			\$0			\$0	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$184,464</b>	<b>\$183,187</b>	<b>\$1,277</b>	<b>\$600,661</b>	<b>\$600,661</b>	<b>\$0</b>	<b>\$342,671</b>	<b>\$340,582</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>-\$53,892</b>	<b>-\$60,030</b>	<b>\$6,138</b>	<b>-\$252,648</b>	<b>-\$252,648</b>	<b>\$0</b>	<b>-\$48,833</b>	<b>-\$58,883</b>
97100	Extraordinary maintenance	\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0	
97300	<b>Housing assistance payments</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97350	<b>HAP Portability-in</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97400	Depreciation expense	\$0			\$0			\$0	
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	<b>Total Expenses</b>	<b>\$184,464</b>	<b>\$183,187</b>	<b>\$1,277</b>	<b>\$600,661</b>	<b>\$600,661</b>	<b>\$0</b>	<b>\$342,671</b>	<b>\$340,582</b>
10010	Operating transfer in - subsidy (4920 In)	\$6,138	\$6,138		\$0			\$10,049	\$10,049
10020	Operating transfer out - subsidy (4921 Out)	-\$6,138		-\$6,138	\$0			-\$10,049	
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			-\$20,000	-\$20,000
10093	Transfers between Programs and Proj (In)	\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)	\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$6,138</b>	<b>-\$6,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$20,000</b>	<b>-\$9,951</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>-\$53,892</b>	<b>-\$53,892</b>	<b>\$0</b>	<b>-\$252,648</b>	<b>-\$252,648</b>	<b>\$0</b>	<b>-\$68,833</b>	<b>-\$68,833</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$1,167,204	\$1,167,204		\$4,968,575	\$4,968,575		\$1,793,252	\$1,793,252
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>	<b>264</b>	<b>264</b>		<b>960</b>	<b>960</b>		<b>425</b>	<b>425</b>
11210	<b>Unit Months Leased</b>	<b>242</b>	<b>242</b>		<b>927</b>	<b>927</b>		<b>392</b>	<b>392</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000055	Operating Fund Program	Capital Fund Program	MO001000056	Operating Fund Program	Capital Fund Program	MO001000057	Operating Fund Program
11610	Land Purchases	\$0			\$0			\$0	
11620	Building Purchases	\$0			\$0			\$0	
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 2024 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
70300	Net tenant rental revenue		\$0			\$0			\$0
70400	Tenant revenue - other		\$0			\$0			\$0
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$12,139</b>	<b>\$263,090</b>	<b>\$247,572</b>	<b>\$15,518</b>	<b>\$317,874</b>	<b>\$301,011</b>	<b>\$16,863</b>	<b>\$261,942</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
70800	Other government grants		\$0			\$0			\$0
71100	<b>Investment income - unrestricted</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>			<b>\$0</b>
71200	Mortgage interest income		\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0
71400	<b>Fraud recovery</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
71500	Other revenue		\$0	\$0		\$0	\$0		\$0
71600	Gain or loss on sale of capital assets		\$0	\$0		\$0			\$0
72000	<b>Investment income - restricted</b>		\$13,838	\$13,838		\$11,868	\$11,868		\$5,139
70000	<b>Total Revenue</b>	<b>\$12,139</b>	<b>\$276,928</b>	<b>\$261,410</b>	<b>\$15,518</b>	<b>\$329,742</b>	<b>\$312,879</b>	<b>\$16,863</b>	<b>\$267,081</b>
91100	Administrative salaries		\$0			\$0			\$0
91200	Auditing fees		\$288	\$288		\$376	\$376		\$341
91400	Advertising and Marketing		\$0			\$0			\$0
91500	Employee benefit contributions - administrative		\$0			\$0			\$0
91600	Office Expenses	\$0	\$717	\$717	\$0	\$577	\$577	\$0	\$843
91700	Legal Expense		\$0	\$0		\$0	\$0		\$0
91800	Travel		\$0			\$0			\$0
91810	Allocated Overhead		\$25,453	\$25,453		\$33,230	\$33,230		\$30,167
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$0</b>	<b>\$26,458</b>	<b>\$26,458</b>	<b>\$0</b>	<b>\$34,183</b>	<b>\$34,183</b>	<b>\$0</b>	<b>\$31,350</b>
92100	Tenant services - salaries		\$0			\$0			\$0
92200	Relocation Costs		\$0			\$0			\$0
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0
92400	Tenant services - other		\$0			\$0	\$0		\$0
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0			\$0			\$0
93200	Electricity		\$0			\$0			\$0
93300	Gas		\$0			\$0			\$0
93600	Sewer		\$10,799	\$10,799		\$0			\$5,602
93800	Other utilities expense		\$77,610	\$77,610		\$79,073	\$79,073		\$73,581

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
93000	Total Utilities	\$0	\$88,409	\$88,409	\$0	\$79,073	\$79,073	\$0	\$79,183
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
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor		\$0			\$0			\$0
95200	Protective services - other contract costs	\$2,090	\$31,647	\$28,977	\$2,670	\$34,389	\$31,487	\$2,902	\$30,314
95300	Protective services - other		\$0	\$0		\$0	\$0		\$0
95500	Employee benefit contributions - protective		\$0			\$0			\$0
95000	Total Protective Services	\$2,090	\$31,647	\$28,977	\$2,670	\$34,389	\$31,487	\$2,902	\$30,314
96110	Property Insurance		\$0			\$0			\$0
96120	Liability Insurance		\$3,923	\$3,923		\$4,150	\$4,150		\$3,708
96130	Workmen's Compensation		\$0			\$0			\$0
96140	All other Insurance		\$0			\$0			\$0
96100	Total Insurance Premiums	\$0	\$3,923	\$3,923	\$0	\$4,150	\$4,150	\$0	\$3,708
96200	Other general expenses/Amortization		\$265,941	\$265,941		\$422,603	\$422,603		\$344,879
96210	Compensated absences		\$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
96800	Severance expense		\$0			\$0			\$0
96000	Total Other General Expenses	\$0	\$265,941	\$265,941	\$0	\$422,603	\$422,603	\$0	\$344,879

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$0
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$2,090</b>	<b>\$416,379</b>	<b>\$413,708</b>	<b>\$2,670</b>	<b>\$574,398</b>	<b>\$571,496</b>	<b>\$2,902</b>	<b>\$489,435</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$10,049</b>	<b>-\$139,451</b>	<b>-\$152,299</b>	<b>\$12,848</b>	<b>-\$244,656</b>	<b>-\$258,617</b>	<b>\$13,961</b>	<b>-\$222,354</b>
97100	Extraordinary maintenance		\$0			\$0			\$0
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0
97300	<b>Housing assistance payments</b>		\$0			\$0			\$0
97350	<b>HAP Portability-in</b>		\$0			\$0			\$0
97400	Depreciation expense		\$0			\$0			\$0
97500	Fraud losses		\$0			\$0			\$0
97800	Dwelling units rent expense		\$0			\$0			\$0
90000	<b>Total Expenses</b>	<b>\$2,090</b>	<b>\$416,379</b>	<b>\$413,708</b>	<b>\$2,670</b>	<b>\$574,398</b>	<b>\$571,496</b>	<b>\$2,902</b>	<b>\$489,435</b>
10010	Operating transfer in - subsidy (4920 In)		\$12,848	\$12,848		\$13,961	\$13,961		\$12,308
10020	Operating transfer out - subsidy (4921 Out)	-\$10,049	-\$12,848		-\$12,848	-\$13,961		-\$13,961	-\$12,308
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
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0
10100	<b>Total other financing sources (uses)</b>	<b>-\$10,049</b>	<b>\$0</b>	<b>\$12,848</b>	<b>-\$12,848</b>	<b>\$0</b>	<b>\$13,961</b>	<b>-\$13,961</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$139,451</b>	<b>-\$139,451</b>	<b>\$0</b>	<b>-\$244,656</b>	<b>-\$244,656</b>	<b>\$0</b>	<b>-\$222,354</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$3,131,919	\$3,131,919		\$4,596,875	\$4,596,875		\$3,918,629
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>		\$0			\$0			\$0
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>		\$0			\$0			\$0
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>408</b>	<b>408</b>		<b>597</b>	<b>597</b>		<b>429</b>
11210	<b>Unit Months Leased</b>		<b>284</b>	<b>284</b>		<b>579</b>	<b>579</b>		<b>305</b>



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000058	Operating Fund Program	Capital Fund Program	MO001000059	Operating Fund Program	Capital Fund Program	MO001000060
11610	Land Purchases		\$0			\$0			\$0
11620	Building Purchases		\$0			\$0			\$0
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 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue			\$0			\$0		
70400	Tenant revenue - other			\$0			\$0		
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$247,080</b>	<b>\$14,862</b>	<b>\$710,060</b>	<b>\$453,260</b>	<b>\$256,800</b>	<b>\$246,023</b>	<b>\$220,712</b>	<b>\$25,311</b>
70610	<b>Capital grants</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
70700	<b>Total Fee Revenue</b>			<b>\$0</b>			<b>\$0</b>		
70800	Other government grants			<b>\$0</b>			<b>\$0</b>		
71100	<b>Investment income - unrestricted</b>	<b>\$0</b>		\$157,993	<b>\$157,993</b>		\$0		
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0			\$0		
71400	<b>Fraud recovery</b>			\$0			\$0		
71500	Other revenue	\$0		\$34	\$34		\$0	\$0	
71600	Gain or loss on sale of capital assets			\$0			\$0		
72000	<b>Investment income - restricted</b>	\$5,139		\$31,561	\$31,561		\$323	\$323	
70000	<b>Total Revenue</b>	<b>\$252,219</b>	<b>\$14,862</b>	<b>\$899,647</b>	<b>\$642,847</b>	<b>\$256,800</b>	<b>\$246,346</b>	<b>\$221,035</b>	<b>\$25,311</b>
91100	Administrative salaries			\$0			\$0		
91200	Auditing fees	\$341		\$346	\$346		\$208	\$208	
91400	Advertising and Marketing			\$0			\$0		
91500	Employee benefit contributions - administrative			\$0			\$0		
91600	Office Expenses	\$843	\$0	\$0	\$0	\$0	\$1,960	\$1,960	\$0
91700	Legal Expense			\$0	\$0		\$0	\$0	
91800	Travel			\$0			\$0		
91810	Allocated Overhead	\$30,167		\$30,638	\$30,638		\$18,383	\$18,383	
91900	Other	\$0	\$0	\$0		\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$31,350</b>	<b>\$0</b>	<b>\$30,984</b>	<b>\$30,984</b>	<b>\$0</b>	<b>\$20,550</b>	<b>\$20,550</b>	<b>\$0</b>
92100	Tenant services - salaries			\$0			\$0		
92200	Relocation Costs			\$0			\$0		
92300	Employee benefit contributions - tenant services			\$0			\$0		
92400	Tenant services - other			\$0	\$0		\$0		
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water			\$0			\$0		
93200	Electricity			\$0			\$0		
93300	Gas			\$0			\$0		
93600	Sewer	\$5,602		\$0			\$0		
93800	Other utilities expense	\$73,581		\$229,875	\$229,875		\$121,354	\$121,354	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
93000	Total Utilities	\$79,183	\$0	\$229,875	\$229,875	\$0	\$121,354	\$121,354	\$0
94100	Ordinary maintenance and operations - labor			\$0			\$0		
94200	Ordinary maint and operations - materials			\$0			\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash			\$0			\$0		
94300-020	Ordinary Maint & Contracts - Heating & Cooling			\$0			\$0		
94300-030	Ordinary Maint & Contracts - Snow Removal			\$0			\$0		
94300-040	Ordinary Maint & Contracts - Elevator			\$0			\$0		
94300-050	Ordinary Maint & Contracts - Landscape &			\$0			\$0		
94300-060	Ordinary Maint & Contracts - Unit Turnaround			\$0			\$0		
94300-070	Ordinary Maint & Contracts - Electrical Contracts			\$0			\$0		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts			\$0			\$0		
94300-090	Ordinary Maint & Contracts - Extermination			\$0			\$0		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts			\$0			\$0		
94300-110	Ordinary Maint & Contracts - Routine			\$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
94500	Employee benefit contribution - ordinary			\$0			\$0		
94000	Total Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100	Protective services - labor			\$0			\$0		
95200	Protective services - other contract costs	\$27,759	\$2,554	\$0	\$0		\$51,620	\$47,266	\$4,354
95300	Protective services - other	\$0		\$0			\$0	\$0	
95500	Employee benefit contributions - protective			\$0			\$0		
95000	Total Protective Services	\$27,759	\$2,554	\$0	\$0	\$0	\$51,620	\$47,266	\$4,354
96110	Property Insurance			\$0			\$0		
96120	Liability Insurance	\$3,708	\$0	\$0	\$0		\$5,158	\$5,158	
96130	Workmen's Compensation			\$0			\$0		
96140	All other Insurance			\$0			\$0		
96100	Total Insurance Premiums	\$3,708	\$0	\$0	\$0	\$0	\$5,158	\$5,158	\$0
96200	Other general expenses/Amortization	\$344,879		\$406,118	\$149,318	\$256,800	\$258,801	\$258,801	
96210	Compensated absences	\$0		\$0	\$0		\$0	\$0	
96300	Payments in lieu of taxes			\$0			\$0		
96400	Bad debt - tenant rents			\$0			\$0		
96500	Bad debt - mortgages			\$0			\$0		
96800	Severance expense			\$0			\$0		
96000	Total Other General Expenses	\$344,879	\$0	\$406,118	\$149,318	\$256,800	\$258,801	\$258,801	\$0

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
96710	Interest of Mortgage (or Bonds) Payable			\$0			\$0		
96720	Interest on Notes Payable (Short and Long Term)			\$0			\$0		
96730	Amortization of Bond Issue Costs			\$0			\$0		
96700	<b>Total Interest Expense and Amortization Cost</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	<b>Total Operating Expenses</b>	\$486,881	\$2,554	\$666,977	\$410,177	\$256,800	\$457,483	\$453,129	\$4,354
97000	<b>Excess Revenue Over Operating Expenses</b>	-\$234,662	\$12,308	\$232,670	\$232,670	\$0	-\$211,137	-\$232,094	\$20,957
97100	Extraordinary maintenance			\$0			\$0		
97200	Casualty losses- Non-capitalized			\$0			\$0		
97300	<b>Housing assistance payments</b>			\$0			\$0		
97350	<b>HAP Portability-in</b>			\$0			\$0		
97400	Depreciation expense			\$0			\$0		
97500	Fraud losses			\$0			\$0		
97800	Dwelling units rent expense			\$0			\$0		
90000	<b>Total Expenses</b>	\$486,881	\$2,554	\$666,977	\$410,177	\$256,800	\$457,483	\$453,129	\$4,354
10010	Operating transfer in - subsidy (4920 In)	\$12,308		\$0			\$20,957	\$20,957	
10020	Operating transfer out - subsidy (4921 Out)		-\$12,308	\$0			-\$20,957		-\$20,957
10070	Extraordinary items, net gain/loss			\$0			\$0		
10091	Inter Project Excess Cash Transfer In			\$0			\$0		
10092	Inter Project Excess Cash Transfer Out			\$0			-\$12,000	-\$12,000	
10093	Transfers between Programs and Proj (In)			\$0			\$0		
10094	Transfers between Programs and Proj (Out)			\$0			\$0		
10100	<b>Total other financing sources (uses)</b>	\$12,308	-\$12,308	\$0	\$0	\$0	-\$12,000	\$8,957	-\$20,957
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	-\$222,354	\$0	\$232,670	\$232,670	\$0	-\$223,137	-\$223,137	\$0
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$3,918,629		\$4,102,160	\$4,102,160		\$6,219,365	\$6,219,365	
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>			\$0			\$0		
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>			\$0			\$0		
11040	<b>Prior period adjustments, equity transfers, and</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	<b>Unit Months Available</b>	429		1,431	1,431		900	900	
11210	<b>Unit Months Leased</b>	305		1,322	1,322		851	851	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Operating Fund Program	Capital Fund Program	MO001000061	Operating Fund Program	Capital Fund Program	MO001000062	Operating Fund Program	Capital Fund Program
11610	Land Purchases			\$0			\$0		
11620	Building Purchases			\$0			\$0		
11630	Furniture & Equipment-Dwelling Purchases			\$0			\$0		
11640	Furniture & Equipment-Administrative Purchases			\$0			\$0		
11650	Leasehold Improvements Purchases & CIP			\$0			\$0		
11660	Infrastructure Purchases			\$0			\$0		
13510	CFFP Debt Service Payments			\$0			\$0		
13901	Replacement Housing Factor Funds			\$0			\$0		

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
70300	Net tenant rental revenue	\$0			\$0			\$0	
70400	Tenant revenue - other	\$0			\$0			\$0	
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$431,689</b>	<b>\$431,689</b>	<b>\$0</b>	<b>\$301,064</b>	<b>\$301,064</b>	<b>\$0</b>	<b>\$218,947</b>	<b>\$218,947</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
			\$0						
70700	<b>Total Fee Revenue</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
71100	<b>Investment income - unrestricted</b>	<b>\$0</b>			<b>\$0</b>			\$0	
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	<b>Fraud recovery</b>	\$0			\$0			\$0	
71500	Other revenue	\$0			\$0	\$0		\$0	\$0
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	<b>Investment income - restricted</b>	\$299	\$299		\$794	\$794		\$11,660	\$11,660
70000	<b>Total Revenue</b>	<b>\$431,988</b>	<b>\$431,988</b>	<b>\$0</b>	<b>\$301,858</b>	<b>\$301,858</b>	<b>\$0</b>	<b>\$230,607</b>	<b>\$230,607</b>
91100	Administrative salaries	\$0			\$0			\$0	
91200	Auditing fees	\$434	\$434		\$381	\$381		\$256	\$256
91400	Advertising and Marketing	\$0			\$0			\$0	
91500	Employee benefit contributions - administrative	\$0			\$0			\$0	
91600	Office Expenses	\$1,560	\$1,560	\$0	\$1,110	\$1,110	\$0	\$875	\$875
91700	Legal Expense	\$0			\$0			\$0	
91800	Travel	\$0			\$0			\$0	
91810	Allocated Overhead	\$38,415	\$38,415		\$33,702	\$33,702		\$22,625	\$22,625
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$40,409</b>	<b>\$40,409</b>	<b>\$0</b>	<b>\$35,192</b>	<b>\$35,192</b>	<b>\$0</b>	<b>\$23,756</b>	<b>\$23,756</b>
92100	Tenant services - salaries	\$0			\$0			\$0	
92200	Relocation Costs	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$0			\$0			\$0	
92400	Tenant services - other	\$0			\$0	\$0		\$0	\$0
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water	\$0			\$0			\$0	
93200	Electricity	\$0			\$0			\$0	
93300	Gas	\$0			\$0			\$0	
93600	Sewer	\$0			\$0			\$0	
93800	Other utilities expense	\$146,646	\$146,646		\$66,069	\$66,069		\$44,157	\$44,157

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
93000	Total Utilities	\$146,646	\$146,646	\$0	\$66,069	\$66,069	\$0	\$44,157	\$44,157
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
94500	Employee benefit contribution - ordinary	\$0			\$0			\$0	
94000	Total Maintenance	\$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
96110	Property Insurance	\$0			\$0			\$0	
96120	Liability Insurance	\$5,743	\$5,743		\$4,940	\$4,940		\$3,873	\$3,873
96130	Workmen's Compensation	\$0			\$0			\$0	
96140	All other Insurance	\$0			\$0			\$0	\$0
96100	Total Insurance Premiums	\$5,743	\$5,743	\$0	\$4,940	\$4,940	\$0	\$3,873	\$3,873
96200	Other general expenses/Amortization	\$490,111	\$490,111		\$397,352	\$397,352		\$447,484	\$447,484
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	
96800	Severance expense	\$0			\$0			\$0	
96000	Total Other General Expenses	\$490,111	\$490,111	\$0	\$397,352	\$397,352	\$0	\$447,484	\$447,484

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
96710	Interest of Mortgage (or Bonds) Payable	\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)	\$0			\$0			\$0	
96730	Amortization of Bond Issue Costs	\$0			\$0			\$0	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96900	<b>Total Operating Expenses</b>	<b>\$682,910</b>	<b>\$682,910</b>	<b>\$0</b>	<b>\$503,554</b>	<b>\$503,554</b>	<b>\$0</b>	<b>\$519,270</b>	<b>\$519,270</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>-\$250,922</b>	<b>-\$250,922</b>	<b>\$0</b>	<b>-\$201,696</b>	<b>-\$201,696</b>	<b>\$0</b>	<b>-\$288,663</b>	<b>-\$288,663</b>
97100	Extraordinary maintenance	\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0	
97300	<b>Housing assistance payments</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97350	<b>HAP Portability-in</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
97400	Depreciation expense	\$0			\$0			\$0	
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	<b>Total Expenses</b>	<b>\$682,910</b>	<b>\$682,910</b>	<b>\$0</b>	<b>\$503,554</b>	<b>\$503,554</b>	<b>\$0</b>	<b>\$519,270</b>	<b>\$519,270</b>
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			\$0	
10092	Inter Project Excess Cash Transfer Out	\$0			\$0			\$0	
10093	Transfers between Programs and Proj (In)	\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)	\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>-\$250,922</b>	<b>-\$250,922</b>	<b>\$0</b>	<b>-\$201,696</b>	<b>-\$201,696</b>	<b>\$0</b>	<b>-\$288,663</b>	<b>-\$288,663</b>
11020	Required Annual Debt Principal Payments								
11030	Beginning equity	\$7,528,886	\$7,528,886		\$6,061,533	\$6,061,533		\$5,362,568	\$5,362,568
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>	<b>840</b>	<b>840</b>		<b>703</b>	<b>703</b>		<b>545</b>	<b>545</b>
11210	<b>Unit Months Leased</b>	<b>767</b>	<b>767</b>		<b>648</b>	<b>648</b>		<b>451</b>	<b>451</b>



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	MO001000063	Operating Fund Program	Capital Fund Program	MO001000064	Operating Fund Program	Capital Fund Program	MO001000065	Operating Fund Program
11610	Land Purchases	\$0			\$0			\$0	
11620	Building Purchases	\$0			\$0			\$0	
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 2024 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	MO001000067	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600
70300	Net tenant rental revenue		\$0			\$0			\$0	
70400	Tenant revenue - other		\$0			\$0			\$0	
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$0</b>	<b>\$134,559</b>	<b>\$134,559</b>	<b>\$0</b>	<b>\$101,085</b>	<b>\$101,085</b>	<b>\$0</b>	<b>\$692,005</b>	<b>\$0</b>
70610	<b>Capital grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
70700	<b>Total Fee Revenue</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
70800	Other government grants		\$0			\$0			\$0	
71100	<b>Investment income - unrestricted</b>		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71400	<b>Fraud recovery</b>		\$0			\$0			\$0	
71500	Other revenue		\$0	\$0		\$0	\$0		\$11,089	\$11,089
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0	\$0
72000	<b>Investment income - restricted</b>		\$17,123	\$17,123		\$17	\$17		\$0	
70000	<b>Total Revenue</b>	<b>\$0</b>	<b>\$151,682</b>	<b>\$151,682</b>	<b>\$0</b>	<b>\$101,102</b>	<b>\$101,102</b>	<b>\$0</b>	<b>\$703,094</b>	<b>\$11,089</b>
91100	Administrative salaries		\$0			\$0			\$367,930	\$0
91200	Auditing fees		\$203	\$203		\$0	\$0		\$9,538	\$0
91400	Advertising and Marketing		\$0			\$0	\$0	\$0	\$4,385	\$0
91500	Employee benefit contributions - administrative		\$0			\$0			\$138,077	\$0
91600	Office Expenses	\$0	\$777	\$777	\$0	\$400	\$400		\$0	\$0
91700	Legal Expense		\$0	\$0		\$0	\$0	\$0	\$0	\$0
91800	Travel		\$0			\$0			\$0	\$0
91810	Allocated Overhead		\$17,911	\$17,911		\$0	\$0		\$158,621	-\$1,651
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,844	-\$67
91000	<b>Total Operating-Administrative</b>	<b>\$0</b>	<b>\$18,891</b>	<b>\$18,891</b>	<b>\$0</b>	<b>\$400</b>	<b>\$400</b>	<b>\$0</b>	<b>\$685,396</b>	<b>-\$1,718</b>
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$0	\$0		\$0	
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$32,439	\$32,439		\$16,275	\$16,275		\$0	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	MO001000067	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600
93000	<b>Total Utilities</b>	\$0	\$32,439	\$32,439	\$0	\$16,275	\$16,275	\$0	\$0	\$0
94100	Ordinary maintenance and operations - labor		\$0			\$0			\$0	
94200	Ordinary maint and operations - materials		\$0			\$0			\$0	
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0			\$0			\$0	
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	\$464	
94300	<b>Ordinary Maintenance and Operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	<b>Total Maintenance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464	\$0
95100	Protective services - labor		\$0			\$0			\$0	
95200	Protective services - other contract costs		\$0			\$0			\$0	
95300	Protective services - other		\$0			\$0			\$0	
95500	Employee benefit contributions - protective		\$0			\$0			\$0	
95000	<b>Total Protective Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0			\$0			\$0	
96120	Liability Insurance		\$2,970	\$2,970		\$1,558	\$1,558		\$0	
96130	Workmen's Compensation		\$0			\$0			\$0	
96140	All other Insurance		\$0	\$0		\$0	\$0		\$2,307	
96100	<b>Total Insurance Premiums</b>	\$0	\$2,970	\$2,970	\$0	\$1,558	\$1,558	\$0	\$2,307	\$0
96200	Other general expenses/Amortization		\$255,989	\$255,989		\$184,605	\$184,605		\$148	\$148
96210	Compensated absences		\$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	
96800	Severance expense		\$0			\$0			\$5,298	\$3,179
96000	<b>Total Other General Expenses</b>	\$0	\$255,989	\$255,989	\$0	\$184,605	\$184,605	\$0	\$5,446	\$3,327

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	MO001000067	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600
96710	Interest of Mortgage (or Bonds) Payable		\$0			\$0			\$0	
96720	Interest on Notes Payable (Short and Long Term)		\$0			\$0			\$89	\$89
96730	Amortization of Bond Issue Costs		\$0			\$0			\$0	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$89</b>
96900	<b>Total Operating Expenses</b>	<b>\$0</b>	<b>\$310,288</b>	<b>\$310,288</b>	<b>\$0</b>	<b>\$202,838</b>	<b>\$202,838</b>	<b>\$0</b>	<b>\$693,702</b>	<b>\$1,697</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$0</b>	<b>-\$158,606</b>	<b>-\$158,606</b>	<b>\$0</b>	<b>-\$101,736</b>	<b>-\$101,736</b>	<b>\$0</b>	<b>\$9,392</b>	<b>\$9,392</b>
97100	Extraordinary maintenance		\$0			\$0			\$0	\$0
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	<b>Housing assistance payments</b>		\$0			\$0			\$0	
97350	<b>HAP Portability-in</b>		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$205,577	\$205,577
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	<b>Total Expenses</b>	<b>\$0</b>	<b>\$310,288</b>	<b>\$310,288</b>	<b>\$0</b>	<b>\$202,838</b>	<b>\$202,838</b>	<b>\$0</b>	<b>\$899,279</b>	<b>\$207,275</b>
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		-\$30,000	-\$30,000		\$0	\$0		\$0	
10093	Transfers between Programs and Proj (In)		\$0			\$0			\$0	
10094	Transfers between Programs and Proj (Out)		\$0			\$0			\$0	
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>-\$30,000</b>	<b>-\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>-\$188,606</b>	<b>-\$188,606</b>	<b>\$0</b>	<b>-\$101,736</b>	<b>-\$101,736</b>	<b>\$0</b>	<b>-\$196,185</b>	<b>-\$196,186</b>
11020	Required Annual Debt Principal Payments								\$0	\$0
11030	Beginning equity		\$3,977,517	\$3,977,517		\$4,163,663	\$4,163,663		\$11,408,190	\$11,408,190
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>		<b>\$0</b>			<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>		<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11190	<b>Unit Months Available</b>		<b>419</b>	<b>419</b>		<b>228</b>	<b>228</b>		<b>-</b>	<b>-</b>
11210	<b>Unit Months Leased</b>		<b>389</b>	<b>389</b>		<b>214</b>	<b>214</b>		<b>-</b>	<b>-</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	Capital Fund Program	MO001000066	Operating Fund Prog	Capital Fund Program	MO001000067	Operating Fund Prog	Capital Fund Program	Other Project - 600/CFP	Operating Fund -600
11610	Land Purchases		\$0			\$0			\$0	
11620	Building Purchases		\$0			\$0			\$0	
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	\$0
13901	Replacement Housing Factor Funds		\$0			\$0		\$0	\$0	

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program - no AMP
70300	Net tenant rental revenue		\$0		
70400	Tenant revenue - other		\$0		
70500	<b>Total Tenant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
70600	<b>HUD PHA operating grants</b>	<b>\$692,005</b>	<b>\$62,444</b>		<b>\$62,444</b>
70610	<b>Capital grants</b>	<b>\$0</b>	<b>\$337,037</b>		<b>\$337,037</b>
70700	<b>Total Fee Revenue</b>		<b>\$0</b>		
70800	Other government grants		\$0		
71100	<b>Investment income - unrestricted</b>		<b>\$0</b>		
71200	Mortgage interest income		\$0		
71300	Proceeds from disposition of assets held for sale		\$0		
71400	<b>Fraud recovery</b>		\$0		
71500	Other revenue		\$628	\$628	
71600	Gain or loss on sale of capital assets		\$0		
72000	<b>Investment income - restricted</b>		\$0		
70000	<b>Total Revenue</b>	<b>\$692,005</b>	<b>\$400,109</b>	<b>\$628</b>	<b>\$399,481</b>
91100	Administrative salaries	\$367,930	\$0		
91200	Auditing fees	\$9,538	\$0		
91400	Advertising and Marketing	\$4,385	\$0		
91500	Employee benefit contributions - administrative	\$138,077	\$0		
91600	Office Expenses	\$0	\$0		
91700	Legal Expense	\$0	\$0		
91800	Travel	\$0	\$0		
91810	Allocated Overhead	\$160,272	\$0		
91900	Other	\$6,911	\$1,158	\$1,158	\$0
91000	<b>Total Operating-Administrative</b>	<b>\$687,114</b>	<b>\$1,158</b>	<b>\$1,158</b>	<b>\$0</b>
92100	Tenant services - salaries		\$0		
92200	Relocation Costs	\$0	\$0		
92300	Employee benefit contributions - tenant services		\$0		
92400	Tenant services - other		\$0		
92500	<b>Total Tenant Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93100	Water		\$0		
93200	Electricity		\$0		
93300	Gas		\$0		
93600	Sewer		\$0		
93800	Other utilities expense		\$0		

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program - no AMP
93000	<b>Total Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94100	Ordinary maintenance and operations - labor		\$0		
94200	Ordinary maint and operations - materials	\$0	\$0		
94300-010	Ordinary Maint & Contracts - Garbage and Trash		\$0		
94300-020	Ordinary Maint & Contracts - Heating & Cooling		\$0		
94300-030	Ordinary Maint & Contracts - Snow Removal		\$0		
94300-040	Ordinary Maint & Contracts - Elevator		\$0		
94300-050	Ordinary Maint & Contracts - Landscape &		\$0		
94300-060	Ordinary Maint & Contracts - Unit Turnaround		\$0		
94300-070	Ordinary Maint & Contracts - Electrical Contracts		\$0		
94300-080	Ordinary Maint & Contracts - Plumbing Contracts		\$0		
94300-090	Ordinary Maint & Contracts - Extermination		\$0		
94300-100	Ordinary Maint & Contracts - Janitorial Contracts		\$0		
94300-110	Ordinary Maint & Contracts - Routine		\$0		
94300-120	Ordinary Maint & Contracts - Misc Contracts	\$464	\$0		
94300	<b>Ordinary Maintenance and Operations</b>	<b>\$464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
94500	Employee benefit contribution - ordinary		\$0		
94000	<b>Total Maintenance</b>	<b>\$464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
95100	Protective services - labor		\$0		
95200	Protective services - other contract costs		\$0		
95300	Protective services - other		\$0		
95500	Employee benefit contributions - protective		\$0		
95000	<b>Total Protective Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96110	Property Insurance		\$0		
96120	Liability Insurance	\$0	\$0		
96130	Workmen's Compensation		\$0		
96140	All other Insurance	\$2,307	\$0		
96100	<b>Total Insurance Premiums</b>	<b>\$2,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
96200	Other general expenses/Amortization	\$0	\$0	\$0	\$0
96210	Compensated absences		\$0		
96300	Payments in lieu of taxes		\$0		
96400	Bad debt - tenant rents		\$0		
96500	Bad debt - mortgages		\$0		
96800	Severance expense	\$2,119	\$0		
96000	<b>Total Other General Expenses</b>	<b>\$2,119</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program - no AMP
96710	Interest of Mortgage (or Bonds) Payable		\$62,444		\$62,444
96720	Interest on Notes Payable (Short and Long Term)		\$0		
96730	Amortization of Bond Issue Costs		\$0		
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$0</b>	<b>\$62,444</b>	<b>\$0</b>	<b>\$62,444</b>
96900	<b>Total Operating Expenses</b>	<b>\$692,005</b>	<b>\$63,602</b>	<b>\$1,158</b>	<b>\$62,444</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$0</b>	<b>\$336,507</b>	<b>-\$530</b>	<b>\$337,037</b>
97100	Extraordinary maintenance		\$0		
97200	Casualty losses- Non-capitalized		\$0		
97300	<b>Housing assistance payments</b>		\$0		
97350	<b>HAP Portability-in</b>		\$0		
97400	Depreciation expense		\$0		
97500	Fraud losses		\$0		
97800	Dwelling units rent expense		\$0		
90000	<b>Total Expenses</b>	<b>\$692,005</b>	<b>\$63,602</b>	<b>\$1,158</b>	<b>\$62,444</b>
10010	Operating transfer in - subsidy (4920 In)		\$0		
10020	Operating transfer out - subsidy (4921 Out)		\$0		
10070	Extraordinary items, net gain/loss		\$0		
10091	Inter Project Excess Cash Transfer In		\$0		
10092	Inter Project Excess Cash Transfer Out		\$0		
10093	Transfers between Programs and Proj (In)		\$0		
10094	Transfers between Programs and Proj (Out)		\$0		
10100	<b>Total other financing sources (uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under)</b>	<b>\$0</b>	<b>\$336,507</b>	<b>-\$530</b>	<b>\$337,037</b>
11020	Required Annual Debt Principal Payments		\$337,037		\$337,037
11030	Beginning equity		\$3,677,702	\$3,677,702	\$0
11040-070	<b>Equity Transfers -CFP trf in (4910 ) (10093)</b>		<b>\$337,037</b>	<b>\$337,037</b>	
11040-080	<b>Equity Transfers -CFP trf out (4911 )</b>		<b>-\$337,037</b>		<b>-\$337,037</b>
11040	<b>Prior period adjustments, equity transfers, and</b>	<b>\$0</b>	<b>\$0</b>	<b>\$337,037</b>	<b>-\$337,037</b>
11190	<b>Unit Months Available</b>		<b>-</b>	<b>-</b>	
11210	<b>Unit Months Leased</b>		<b>-</b>	<b>-</b>	



Line Item No.	St. Louis Housing Authority September 2024 Audited FDS	CFP -no AMPs	Other Project- 680	Operating Fund -680	CFP Program - no AMP
11610	Land Purchases		\$0		
11620	Building Purchases		\$0		
11630	Furniture & Equipment-Dwelling Purchases		\$0		
11640	Furniture & Equipment-Administrative Purchases		\$0		
11650	Leasehold Improvements Purchases & CIP	\$0	\$0		
11660	Infrastructure Purchases		\$0		
13510	CFFP Debt Service Payments		\$399,481		\$399,481
13901	Replacement Housing Factor Funds		\$0		

			1	14.866	14.870	14.218	14.EFA	#9-Other Fed	14.EHV	14.879	14.871
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
111	Cash-unrestricted	\$ 11,664,971	\$ 5,926,507	\$ 823,365		\$ 2,295	\$ -	\$ -	\$ 199,987	\$ 100,909	\$ 3,998,815
113	Cash-other restricted	\$ 3,610,958	\$ 411,533	\$ 1,720,961			\$ 125,030		\$ 2,593	\$ 93,930	\$ 451,339
114	Cash-tenant security deposits	\$ 29,030									
115	Cash - Restricted for payment of current liability	\$ 228,517			\$ -		\$ -		\$ 228,517	\$ -	\$ -
100	Total Cash	\$ 15,533,476	\$ 6,338,040	\$ 2,544,326	\$ -	\$ 2,295	\$ 125,030	\$ -	\$ 431,097	\$ 194,839	\$ 4,450,154
122	Accounts receivable - HUD other projects	\$ 17,702	\$ -	\$ -	\$ 17,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Account receivable - other government	\$ 238,690				\$ 238,690					
125	Account receivable - miscellaneous	\$ 1,868,582	\$ 63,000	\$ 26,500	\$ 40	\$ -	\$ -	\$ -	\$ 10,268	\$ 4,089	\$ 1,758,081
126	Accounts receivable - tenants	\$ 11,638							-	-	-
126.1	Allowance for doubtful accounts - tenants	\$ (1,776)							-	-	
127	Notes, Loans, & Mortgages Receivable - Current	\$ -									
128	Fraud recovery	\$ -									
128.1	Allowance for doubtful accounts - fraud	\$ -									
129	Accrued interest receivable	\$ 14,549	\$ 9,661	4,888					-	-	-
120	Total receivables, net of allowance for doubtful accounts	\$ 2,149,385	\$ 72,661	\$ 31,388	\$ 17,742	\$ 238,690	\$ -	\$ -	\$ 10,268	\$ 4,089	\$ 1,758,081
131	Investments - unrestricted	\$ 3,582,850	\$ 3,487,910	\$ 94,940							
132	Investments - restricted	\$ 369,065	\$ 369,065	\$ -							\$ -
142	Prepaid expenses and other assets	\$ 28,789									\$ 6,467
150	Total Current Assets	\$ 21,663,565	\$ 10,267,676	\$ 2,670,654	\$ 17,742	\$ 240,985	\$ 125,030	\$ -	\$ 441,365	\$ 198,928	\$ 6,214,702
161	Land	\$ 445,000	\$ 320,000								
162	Buildings	\$ 13,757,085									
163	Furniture, equipment and machinery - dwellings	\$ -									
164	Furniture, equipment and machinery - administration	\$ 714,090									\$ 317,412
165	Leasehold improvements	\$ 584,792	\$ 37,951								\$ 105,915
166	Accumulated depreciation	\$ (6,089,191)									-\$340,795
160	Total capital assets, net of accumulated depreciation	\$ 9,411,776	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,532
171	Notes, Loans, & mortgages receivable – Non-current	\$ 231,675	\$ -	\$ 231,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	Notes, Loans, & mortgages receivable – Non-current - past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -									
174	Other assets	\$ 83,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Investment in joint venture	\$ -									
180	Total Non-current Assets	\$ 9,727,151	\$ 357,951	\$ 231,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,532
190	Total Assets	\$ 31,390,717	\$ 10,625,627	\$ 2,902,329	\$ 17,742	\$ 240,985	\$ 125,030	\$ -	\$ 441,365	\$ 198,928	\$ 6,297,234

			1	14.866	14.870	14.218	14.EFA	#9-Other Fed	14.EHV	14.879	14.871
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
311	Bank overdraft	\$ -									
312	Accounts payable <= 90 days	\$ 454,253	\$ 3,425	\$ -	\$ 933	\$ -	\$ -		\$ -	\$ -	\$ 24,223
321	Accrued wage/payroll taxes payable	\$ 93,284	\$ 2,884	\$ -	\$ 6,365	\$ 1,534	\$ -		\$ 945	\$ 308	\$ 74,657
322	Accrued compensated absences - current portion	\$ 30,727	\$ 5,863								\$ 24,864
331	Accounts payable - HUD PHA Programs	\$ -							\$ -	\$ -	\$ -
332	Accounts payable - PHA Projects	\$ -									
333	Accounts payable - other government	\$ -									
341	Tenant security deposits	\$ 28,474								\$ -	
342	Deferred revenue	\$ 491,909	\$ 2,933						\$ 228,517		
343	Curr portion long-term debt - capital proj/mortg rev bonds	\$ 15,407									\$ 15,407
344	Current portion of long-term debt - operating borrowings	\$ -									
345	Other current liabilities	\$ 14,846	\$ 496		\$ 10,444		\$ -	\$ -	\$ -	\$ -	\$ 3,906
346	Accrued liabilities - other	\$ 25,354				\$ 13,723					
347	Inter program - due to	\$ -	\$ -		\$ -	\$ -	\$ -				
348	Loan liability - current	\$ -									
310	Total Current Liabilities	\$ 1,154,253	\$ 15,601	\$ -	\$ 17,742	\$ 15,257	\$ -	\$ -	\$ 229,462	\$ 308	\$ 143,057
351	Capital Projects/ Mortgage Revenue Bonds	\$ 8,390,424									\$ 6,708
352	Long-term debt, net of current - operating borrowings	\$ -									
353	Non-current liabilities - other FSS liability/Leases	\$ 249,374	\$ -				\$ 6,795				\$ 241,924
354	Accrued compensated absences- Non-current	\$ 57,169	\$ 4,716								\$ 52,453
355	Loan liability – Non-current	\$ -									
357	Accrued Pension and OPEB Liability	\$ -									
350	Total Non-Current Liabilities	\$ 8,696,966	\$ 4,716	\$ -	\$ -	\$ -	\$ 6,795	\$ -	\$ -	\$ -	\$ 301,084
300	Total Liabilities	\$ 9,851,220	\$ 20,317	\$ -	\$ 17,742	\$ 15,257	\$ 6,795	\$ -	\$ 229,462	\$ 308	\$ 444,141
508.4	Net Investment in Capital Assets	\$ 1,021,352	\$ 357,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,824
511.4	Restricted Net Position	\$ 3,956,182	\$ 780,598	\$ 1,952,636	\$ -	\$ -	\$ 118,235	\$ -	\$ 2,593	\$ 93,930	\$ 202,716
512.4	Unrestricted Net Position	\$ 16,561,963	\$ 9,466,761	\$ 949,692	\$ -	\$ 225,728	\$ -	\$ -	\$ 209,310	\$ 104,690	\$ 5,574,553
513	Total Equity/Net Assets	\$ 21,539,497	\$10,605,310	\$ 2,902,328	\$ -	\$ 225,728	\$ 118,235	\$ -	\$ 211,903	\$ 198,620	\$ 5,853,093
											\$0
600	Total Liabilities and Equity/Net assets	\$31,390,717	\$10,625,627	\$ 2,902,328	\$ 17,742	\$ 240,985	\$ 125,030	\$ -	\$ 441,365	\$ 198,928	\$ 6,297,234
	Income Statement										
70300	Net tenant rental revenue	\$ 347,974	\$ -	\$ -					\$ -	\$ -	\$ -

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Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
70400	Tenant revenue - other	\$ 11,929									
70500	<b>Total Tenant Revenue</b>	<b>\$ 359,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
70600-010	Housing assistance payments	\$ 52,458,065							\$ 1,257,560	\$ 199,746	\$ 51,000,759
70600-020	Ongoing administrative fees earned	\$ 5,046,475							\$ 139,227	\$ 29,291	\$ 4,877,957
70600-030	Hard to house fee revenue	\$ 23,385							\$ 23,385		
70600-060	All other fees	\$ 2,900							\$ 2,900		\$ -
70600	<b>HUD PHA operating grants</b>	<b>\$ 57,810,671</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,423,072</b>	<b>\$ 229,037</b>	<b>\$ 55,878,716</b>
70610	<b>Capital grants</b>	<b>\$ -</b>		<b>\$ -</b>							
70700	<b>Total Fee Revenue</b>	<b>\$ -</b>									
70800	Other government grants	\$ 238,690				\$ 238,690					
71100	Investment income - unrestricted	\$ 231,577	\$ 201,568	\$ 22,518							\$ 7,486
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	\$ 856,439	\$ 86,128	\$ -		\$ -	\$ 125,030				\$ -
71600	Gain or loss on sale of capital assets	\$ -									\$ -
72000-010	Housing Assistance Payment	\$ -							\$ -	\$ -	\$ -
72000-020	Administrative Fee	\$ -									
72000	Investment income - restricted	\$ 30,232	\$ 5,941	\$ 23,463					\$ -	\$ -	\$ -
70000	<b>Total Revenue</b>	<b>\$ 59,527,512</b>	<b>\$ 293,637</b>	<b>\$ 45,981</b>	<b>\$ 279,846</b>	<b>\$ 238,690</b>	<b>\$ 125,030</b>	<b>\$ -</b>	<b>\$ 1,423,072</b>	<b>\$ 229,037</b>	<b>\$ 55,886,202</b>
91100	Administrative salaries	\$ 3,051,675	\$ 117,579		\$ 188,610	\$ 11,329	\$ -		\$ 30,499	\$ 9,863	\$ 2,562,483
91200	Auditing fees	\$ 83,831	\$ -	\$ -							\$ 71,531
91300	Management Fee	\$ 7,260									
91310	Book-Keeping Fee	\$ -									
91400	Advertising and Marketing	\$ 7,494	\$ -	\$ -	\$ 320		\$ -				\$ 7,174
91500	Employee benefit contributions - administrative	\$ 1,063,308	\$ 109,765		\$ 82,425	\$ 1,912	\$ -		\$ 12,230	\$ 7,523	\$ 844,011
91600	Office Expenses	\$ 1,004,363	\$ 18,830	\$ -	\$ 145	\$ 2,017	\$ -				\$ 929,207
91700	Legal Expense	\$ 53,007	\$ -	\$ -		\$ -		\$ -			\$ 41,363

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Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
91800	Travel	\$ 9,079	\$ 1,111		\$ -		\$ -	\$ -			\$ 7,968
91810	Allocated Overhead	\$ 4,820									\$ 4,820
91900	Other	\$ 58,608	\$ 9,265	\$ -	\$ 5,869	\$ -	\$ 3,086				\$ 37,057
91000	<b>Total Operating-Administrative</b>	<b>\$ 5,343,446</b>	<b>\$ 256,550</b>	<b>\$ -</b>	<b>\$ 277,369</b>	<b>\$ 15,257</b>	<b>\$ 3,086</b>	<b>\$ -</b>	<b>\$ 42,729</b>	<b>\$ 17,386</b>	<b>\$ 4,505,614</b>
92100	Tenant services - salaries	\$ -					\$ -				\$ -
92200	Relocation Costs	\$ -		\$ -							
92300	Employee benefit contributions - tenant services	\$ -					\$ -				\$ -
92400	Tenant services - other	\$ 366,168	\$ 43,636	\$ -	\$ 2,476		\$ 3,709		\$ 23,385		\$ 286,171
92500	<b>Total Tenant Services</b>	<b>\$ 366,168</b>	<b>\$ 43,636</b>	<b>\$ -</b>	<b>\$ 2,476</b>	<b>\$ -</b>	<b>\$ 3,709</b>	<b>\$ -</b>	<b>\$ 23,385</b>	<b>\$ -</b>	<b>\$ 286,171</b>
93100	Water	\$ 22,562	\$ 98	\$ -							\$ 1,446
93200	Electricity	\$ 179,036	\$ -	\$ -							\$ 41,113
93300	Gas	\$ 12,966	\$ -								\$ 379
93600	Sewer	\$ 70,844		\$ -							\$ 4,033
93000	<b>Total Utilities</b>	<b>\$ 285,408</b>	<b>\$ 98</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,971</b>
94100	Ordinary maintenance and operations - labor	\$ 99,355									
94200	Ordinary maintenance - materials	\$ 34,901	\$ 106	\$ -							\$ 5,649
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ 2,795		\$ -							\$ 2,795
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -	\$ -	\$ -							\$ -
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ 5,190									\$ 5,190
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ 4,480	\$ -								\$ 4,480
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ 13,091	\$ -	\$ 2,955							\$ 10,136
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	\$ 496	\$ -								\$ 496
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ 25,008		\$ -							\$ 25,008
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	\$ -	\$ -								
94300-120	Ordinary Maint and Oper Contracts - Misc Contracts	\$ 187,646	\$ 49,883	\$ -							\$ 34,097
94300	<b>Ordinary Maintenance and Operations Contracts</b>	<b>\$ 238,705</b>	<b>\$ 49,883</b>	<b>\$ 2,955</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,201</b>

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Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
94500	Employee benefit contribution - ordinary maintenance	\$ 56,504									
94000	<b>Total Maintenance</b>	<b>\$ 429,466</b>	<b>\$ 49,989</b>	<b>\$ 2,955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,849</b>
95100	Protective services - labor	\$ -									
95200	Protective services - other contract costs	\$ 145,822	\$ -								\$ 37,734
95300	Protective services - other	\$ 559	\$ -	\$ -							\$ 277
95500	Employee benefit contributions - protective services	\$ -									
95000	<b>Total Protective Services</b>	<b>\$ 146,382</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,010</b>
96110	Property Insurance	\$ 64,719	\$ -	\$ -							\$ 15,688
96120	Liability Insurance	\$ 16,530	\$ 1,485	\$ -							\$ 1,378
96130	Workmen's Compensation	\$ 70,136	\$ -								\$ 66,594
96140	All other Insurance	\$ 27,598									\$ 25,717
96100	<b>Total Insurance Premiums</b>	<b>\$ 178,983</b>	<b>\$ 1,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,376</b>
96200	Other general expenses/amortization	\$ 20,304	\$ 6,720	\$ 11,014			\$ -				\$ 414
96210	Compensated absences	\$ (5,636)	\$ 3,180	\$ -							\$ (8,816)
96300	Payments in lieu of taxes	\$ -									
96400	Bad debt - tenant rents	\$ 4,808									
96500	Bad debt - mortgages	\$ -									
96600	Bad debt - other	\$ -	\$ -								
96800	Severance expense	\$ 35,241					\$ -				\$ 35,241
96000	<b>Total Other General Expenses</b>	<b>\$ 54,716</b>	<b>\$ 9,900</b>	<b>\$ 11,014</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,839</b>
96710	Interest of Mortgage (or Bonds) Payable	\$ -									
96720	Interest on Notes Payable (Short and Long Term)	\$ 152,643									\$ 207
96730	Amortization of Bond Issue Costs	\$ -									
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$ 152,643</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 207</b>
96900	<b>Total Operating Expenses</b>	<b>\$ 6,957,212</b>	<b>\$ 361,658</b>	<b>\$ 13,969</b>	<b>\$ 279,846</b>	<b>\$ 15,257</b>	<b>\$ 6,795</b>	<b>\$ -</b>	<b>\$ 66,114</b>	<b>\$ 17,386</b>	<b>\$ 5,101,037</b>
		\$ -									
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$ 52,570,300</b>	<b>\$ (68,021)</b>	<b>\$ 32,012</b>	<b>\$ -</b>	<b>\$ 223,433</b>	<b>\$ 118,235</b>		<b>\$ 1,356,958</b>	<b>\$ 211,651</b>	<b>\$ 50,785,165</b>
97100	Extraordinary maintenance	\$ 28,835	\$ -								

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											18
97200	Casualty losses- Non-capitalized	\$ -									\$ -
97300-010	Mainstream 1 & 5 year	\$ 214,644							\$ -	\$ 214,644	
97300-020	Home-Ownership	\$ 131,976									\$ 131,976
97300-040	Tenant Protection	\$ 1,255,354									\$ 1,255,354
97300-041	Portability -Out	\$ 727,781									\$ 727,781
97300-045	FSS Escrow Deposits	\$ 89,799									\$ 89,799
97300-049	All Other Special Vouchers (FUP, NED,etc)	\$ -									\$ -
97300-050	All Other	\$ 49,848,100							\$ 1,254,967		\$ 48,593,133
97300	<b>Housing assistance payments</b>	\$ 52,267,654							\$ 1,254,967	\$ 214,644	\$ 50,798,043
97350	<b>HAP Portability-in</b>	\$ -							\$ -	\$ -	\$ -
97400	Depreciation expense	\$ 424,456									\$ 59,007
97500	Fraud losses	\$ -									
97800	Dwelling units rent expense	\$ -									
90000	<b>Total Expenses</b>	\$ 59,678,156	\$ 361,658	\$ 13,969	\$ 279,846	\$ 15,257	\$ 6,795	\$ -	\$ 1,321,081	\$ 232,030	\$ 55,958,086
10010	Operating transfer in	\$ 1,798,541									\$ 1,798,541
10020	Operating transfer out	\$ (1,798,541)									\$ (1,798,541)
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	<b>Total other financing sources (uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10000	<b>Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more</b>	\$ (150,644)	\$ (68,021)	\$ 32,012	\$ 0	\$ 223,433	\$ 118,235	\$ -	\$ 101,991	\$ (2,993)	\$ (71,884)
11020	Required Annual Debt Principal Payments	\$ -									
11030	Beginning equity	\$ 21,690,140	\$ 10,673,331	\$ 2,870,316	\$ -	\$ 2,295	\$ -	\$ -	\$ 109,912	\$ 201,613	\$ 5,924,974
11040	<b>Prior period adjustments, equity transfers, and correction of errors</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11170-001	Administrative Fee Equity- Beginning Balance	\$ 5,924,974									\$ 5,924,974
11170-010	Administrative Fee Revenue	\$ 4,877,957									\$ 4,877,957

			1	14.866	14.870	14.218	14.EFA	#9-Other Fed	14.EHV	14.879	14.871
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
11170-020	Hard to House Fee Revenue	\$ -									
11170-021	FSS Coordinator Grant	\$ -									\$ -
11170-030	Audit Costs	\$ -									\$ -
11170-040	Investment Income	\$ 7,486									\$ 7,486
11170-045	Fraud Recovery Revenue	\$ -									\$ -
11170-050	Other Revenue	\$ -									\$ -
11170-051	Comment for Other Revenue	\$ -									
11170-060	Total Admin Fee Revenues	\$ 4,885,443									\$ 4,885,443
11170-080	Total Operating Expenses	\$ 5,101,033									\$ 5,101,033
11170-090	Depreciation	\$ 59,007									\$ 59,007
11170-095	Housing Assistance Portability In	\$ -									\$ -
11170-100	Other Expenses	\$ -									\$ -
11170-110	Total Expenses	\$ 5,160,040									\$ 5,160,040
11170-002	Net Administrative Fee	\$ (274,597)									\$ (274,597)
11170-003	Administrative Fee Equity- Ending Balance	\$ 5,650,377									\$ 5,650,377
11170	<b>Administrative Fee Equity</b>	<b>\$ 5,650,377</b>									<b>\$ 5,650,377</b>
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ -									\$ -
11180-010	<b>Housing Assistance Payment Revenues</b>	<b>\$ 51,000,759</b>									<b>\$ 51,000,759</b>
11180-015	Fraud Recovery Revenue	\$ -									\$ -
11180-020	Other Revenue	\$ -									\$ -
11180-021	Comment for Other Revenue	\$ -									
11180-025	<b>Investment Income</b>	<b>\$ -</b>									<b>\$ -</b>
11180-030	<b>Total HAP Revenues</b>	<b>\$ 51,000,759</b>									<b>\$ 51,000,759</b>
11180-080	<b>Housing Assistance Payments</b>	<b>\$ 50,798,043</b>									<b>\$ 50,798,043</b>
11180-090	Other Expenses	\$ -									\$ -
11180-100	<b>Total Housing Assistance Payments Expenses</b>	<b>\$ 50,798,043</b>									<b>\$ 50,798,043</b>
11180-002	<b>Net Housing Assistance Payments</b>	<b>\$ 202,716</b>									<b>\$ 202,716</b>
11180-003	<b>Housing Assistance Pymnts Equity-Ending Bal</b>	<b>\$ 202,716</b>									<b>\$ 202,716</b>
11180	<b>Housing Assistance Payments Equity</b>	<b>\$ 202,716</b>									<b>\$ 202,716</b>
11190	<b>Unit Months Available</b>	<b>\$ 90,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1920</b>	<b>894</b>	<b>87420</b>



			1	14.866	14.870	14.218	14.EFA	#9-Other Fed	14.EHV	14.879	14.871
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Total Programs	Business Activities (138/139/150/ 265/400-415)	Revitalization of Severely Distressed Public Housing (377-382)	Resident Opportunity and Supportive Services (333- 335)	Community Development Block Grant (250)	FSS Forfeitures (f399)	14.897 JRAP -Juvenile Re-Entry Assistance Program (301)	Emergency Housing Voucher Program (ehv & f836)	Mainstream Voucher Program (msv & f835)	Housing Choice Vouchers (850)
											18
11210	Unit Months Leased	\$ 70,894	0	0	0	0	0	0	1740	305	68849

		<b>6.2</b>
<b>Line Item No.</b>	<b>St. Louis Housing Authority September FY 2024 Audited FDS</b>	<b>Component Units- Blended (Kingsbury 180) December 2023</b>
111	Cash-unrestricted	\$ 613,094
113	Cash-other restricted	\$ 805,573
114	Cash-tenant security deposits	\$ 29,030
115	Cash - Restricted for payment of current liability	
100	<b>Total Cash</b>	<b>\$ 1,447,696</b>
122	<b>Accounts receivable - HUD other projects</b>	<b>\$ -</b>
124	Account receivable - other government	
125	<b>Account receivable - miscellaneous</b>	<b>\$ 6,604</b>
126	Accounts receivable - tenants	\$ 11,638
126.1	Allowance for doubtful accounts - tenants	-\$1,776
127	Notes, Loans, & Mortgages Receivable - Current	
128	Fraud recovery	\$ -
128.1	Allowance for doubtful accounts - fraud	
129	Accrued interest receivable	
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ 16,466</b>
131	Investments - unrestricted	
132	Investments - restricted	
142	Prepaid expenses and other assets	\$ 22,322
150	<b>Total Current Assets</b>	<b>\$ 1,486,484</b>
161	Land	\$ 125,000
162	Buildings	\$ 13,757,085
163	Furniture, equipment and machinery - dwellings	\$ -
164	Furniture, equipment and machinery - administration	\$ 396,678
165	Leasehold improvements	\$ 440,926
166	Accumulated depreciation	-\$5,748,396
160	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$ 8,971,293</b>
171	<b>Notes, Loans, &amp; mortgages receivable – Non-current</b>	<b>\$ -</b>
172	<b>Notes, Loans, &amp; mortgages receivable – Non-current - past due</b>	<b>\$ -</b>
173	Grants receivable – Non-current	
174	<b>Other assets</b>	<b>\$ 83,701</b>
176	<b>Investment in joint venture</b>	
180	<b>Total Non-current Assets</b>	<b>\$ 9,054,994</b>
190	<b>Total Assets</b>	<b>\$ 10,541,478</b>

		<b>6.2</b>
<b>Line Item No.</b>	<b>St. Louis Housing Authority September FY 2024 Audited FDS</b>	<b>Component Units- Blended (Kingsbury 180) December 2023</b>

311	Bank overdraft	
312	Accounts payable <= 90 days	\$ 425,672
321	Accrued wage/payroll taxes payable	\$ 6,591
322	Accrued compensated absences - current portion	
331	<b>Accounts payable - HUD PHA Programs</b>	
332	Accounts payable - PHA Projects	
333	Accounts payable - other government	
341	Tenant security deposits	\$ 28,474
342	<b>Deferred revenue</b>	\$ 260,459
343	<b>Curr portion long-term debt - capital proj/mortg rev bonds</b>	\$ -
344	Current portion of long-term debt - operating borrowings	
345	Other current liabilities	\$ -
346	Accrued liabilities - other	\$ 11,631
347	Inter program - due to	
348	<b>Loan liability - current</b>	
310	<b>Total Current Liabilities</b>	<b>\$ 732,827</b>

351	<b>Capital Projects/ Mortgage Revenue Bonds</b>	<b>\$ 8,383,716</b>
352	Long-term debt, net of current - operating borrowings	
353	Non-current liabilities - other FSS liability/Leases	\$ 655
354	Accrued compensated absences- Non-current	
355	<b>Loan liability – Non-current</b>	
357	Accrued Pension and OPEB Liability	
350	<b>Total Non-Current Liabilities</b>	<b>\$ 8,384,371</b>

300	<b>Total Liabilities</b>	<b>\$ 9,117,198</b>
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508.4	Net Investment in Capital Assets	\$ 587,577
511.4	Restricted Net Position	\$ 805,474
512.4	Unrestricted Net Position	\$ 31,229
513	<b>Total Equity/Net Assets</b>	<b>\$1,424,280</b>

600	<b>Total Liabilities and Equity/Net assets</b>	<b>\$10,541,478</b>
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	<b>Income Statement</b>	
70300	Net tenant rental revenue	\$ 347,974

		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
70400	Tenant revenue - other	\$ 11,929
70500	Total Tenant Revenue	\$ 359,903
70600-010	Housing assistance payments	
70600-020	Ongoing administrative fees earned	
70600-030	Hard to house fee revenue	
70600-060	All other fees	
70600	HUD PHA operating grants	\$ -
70610	Capital grants	
70700	Total Fee Revenue	
70800	Other government grants	
71100	Investment income - unrestricted	\$ 5
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	\$ 645,281
71600	Gain or loss on sale of capital assets	
72000-010	Housing Assistance Payment	
72000-020	Administrative Fee	
72000	Investment income - restricted	\$ 828
70000	Total Revenue	\$ 1,006,017
91100	Administrative salaries	\$ 131,312
91200	Auditing fees	\$ 12,300
91300	Management Fee	\$ 7,260
91310	Book-Keeping Fee	
91400	Advertising and Marketing	\$ -
91500	Employee benefit contributions - administrative	\$ 5,443
91600	Office Expenses	\$ 54,164
91700	Legal Expense	\$ 11,644

		<b>6.2</b>
<b>Line Item No.</b>	<b>St. Louis Housing Authority September FY 2024 Audited FDS</b>	<b>Component Units- Blended (Kingsbury 180) December 2023</b>
91800	Travel	
91810	Allocated Overhead	
91900	Other	\$ 3,331
91000	<b>Total Operating-Administrative</b>	<b>\$ 225,454</b>
92100	Tenant services - salaries	
92200	Relocation Costs	
92300	Employee benefit contributions - tenant services	
92400	Tenant services - other	\$ 6,792
92500	<b>Total Tenant Services</b>	<b>\$ 6,792</b>
93100	Water	\$ 21,018
93200	Electricity	\$ 137,923
93300	Gas	\$ 12,587
93600	Sewer	\$ 66,810
93000	<b>Total Utilities</b>	<b>\$ 238,339</b>
94100	Ordinary maintenance and operations - labor	\$ 99,355
94200	Ordinary maintenance - materials	\$ 29,147
94300-010	Ordinary Maint Contracts - Garbage and Trash Removal	\$ -
94300-020	Ordinary Maint Contracts - Heating & Cooling	\$ -
94300-030	Ordinary Maints Contracts - Snow Removal Contracts	\$ -
94300-040	Ordinary Maint s Contracts - Elevator Maint Contracts	\$ -
94300-050	Ordinary Maint Contracts - Landscape & Grounds	\$ -
94300-060	Ordinary Maint Contracts - Unit Turnaround Contracts	\$ -
94300-070	Ordinary Maint Contracts - Electrical Contracts	\$ -
94300-080	Ordinary Maint Contracts - Plumbing Contracts	\$ -
94300-090	Ordinary Maint Contracts - Extermination Contracts	\$ -
94300-100	Ordinary Maint Contracts - Janitorial Contracts	\$ -
94300-110	Ordinary Maint Contracts - Routine Maint Contracts	
94300-120	Ordinary Maint and Oper Contracts - Misc Contracts	\$ 103,666
94300	<b>Ordinary Maintenance and Operations Contracts</b>	<b>\$ 103,666</b>

		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
94500	Employee benefit contribution - ordinary maintenance	\$ 56,504
94000	<b>Total Maintenance</b>	<b>\$ 288,673</b>
95100	Protective services - labor	
95200	Protective services - other contract costs	\$ 108,089
95300	Protective services - other	\$ 283
95500	Employee benefit contributions - protective services	
95000	<b>Total Protective Services</b>	<b>\$ 108,371</b>
96110	Property Insurance	\$ 49,031
96120	Liability Insurance	\$ 13,667
96130	Workmen's Compensation	\$ 3,543
96140	All other Insurance	\$ 1,881
96100	<b>Total Insurance Premiums</b>	<b>\$ 68,122</b>
96200	Other general expenses/amortization	\$ 2,156
96210	Compensated absences	
96300	Payments in lieu of taxes	
96400	Bad debt - tenant rents	\$ 4,808
96500	Bad debt - mortgages	
96600	Bad debt - other	
96800	Severance expense	
96000	<b>Total Other General Expenses</b>	<b>\$ 6,963</b>
96710	Interest of Mortgage (or Bonds) Payable	
96720	Interest on Notes Payable (Short and Long Term)	\$ 152,436
96730	Amortization of Bond Issue Costs	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$ 152,436</b>
96900	<b>Total Operating Expenses</b>	<b>\$ 1,095,151</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$ (89,134)</b>
97100	Extraordinary maintenance	\$ 28,835

		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
97200	Casualty losses- Non-capitalized	\$ -
97300-010	Mainstream 1 & 5 year	
97300-020	Home-Ownership	
97300-040	Tenant Protection	
97300-041	Portability -Out	
97300-045	FSS Escrow Deposits	
97300-049	All Other Special Vouchers (FUP, NED,etc)	
97300-050	All Other	
97300	Housing assistance payments	
97350	HAP Portability-in	
97400	Depreciation expense	\$ 365,449
97500	Fraud losses	\$ -
97800	Dwelling units rent expense	
90000	Total Expenses	\$ 1,489,434
10010	Operating transfer in	
10020	Operating transfer out	
10091	Inter Project Excess Cash Transfer In	
10092	Inter Project Excess Cash Transfer Out	
10093	Transfers between Programs and Projects - in	
10094	Transfers between Programs and Projects - out	\$ -
10100	Total other financing sources (uses)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (483,418)
11020	Required Annual Debt Principal Payments	
11030	Beginning equity	\$ 1,907,699
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -
11170-001	Administrative Fee Equity- Beginning Balance	
11170-010	Administrative Fee Revenue	

		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
11170-020	Hard to House Fee Revenue	
11170-021	FSS Coordinator Grant	
11170-030	Audit Costs	
11170-040	Investment Income	
11170-045	Fraud Recovery Revenue	
11170-050	Other Revenue	
11170-051	Comment for Other Revenue	
11170-060	Total Admin Fee Revenues	
11170-080	Total Operating Expenses	
11170-090	Depreciation	
11170-095	Housing Assistance Portability In	
11170-100	Other Expenses	
11170-110	Total Expenses	
11170-002	Net Administrative Fee	
11170-003	Administrative Fee Equity- Ending Balance	
11170	Administrative Fee Equity	
11180-001	Housing Assistance Payments Equity - Begining Balance	
11180-010	Housing Assistance Payment Revenues	
11180-015	Fraud Recovery Revenue	
11180-020	Other Revenue	
11180-021	Comment for Other Revenue	
11180-025	Investment Income	
11180-030	Total HAP Revenues	
11180-080	Housing Assistance Payments	
11180-090	Other Expenses	
11180-100	Total Housing Assistance Payments Expenses	
11180-002	Net Housing Assistance Payments	
11180-003	Housing Assistance Pymnts Equity-Ending Bal	
11180	Housing Assistance Payments Equity	
11190	Unit Months Available	0



		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
11210	Unit Months Leased	0

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
111	Cash-unrestricted	\$ 11,254,537	\$ 11,664,972	\$ -	\$ 22,919,509
112	Cash-restricted-modernization and development	\$ -	\$ -		\$ -
113	Cash-other restricted	\$ 4,120,209	\$ 3,610,958	\$ -	\$ 7,731,167
114	Cash-tenant security deposits	\$ 267,498	\$ 29,030		\$ 296,528
115	Cash - Restricted for payment of current liability	\$ 101,179	\$ 228,517		\$ 329,696
100	<b>Total Cash</b>	<b>\$ 15,743,422</b>	<b>\$ 15,533,476</b>	<b>\$ -</b>	<b>\$ 31,276,900</b>
121	Accounts receivable - PHA projects	\$ -	\$ -		\$ -
122	Accounts receivable - HUD other projects	\$ 113,649	\$ 17,702		\$ 131,351
124	Account receivable - other government	\$ -	\$ 238,690		\$ 238,690
125	Account receivable - miscellaneous	\$ 81,958	\$ 1,868,582		\$ 1,950,540
126	Accounts receivable - tenants	\$ 512,233	\$ 11,638		\$ 523,871
126.1	Allowance for doubtful accounts - tenants	\$ (92,823)	\$ (1,776)		\$ (94,599)
126.2	Allowance for doubtful accounts - other	\$ -	\$ -		\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	\$ -		\$ -
128	Fraud recovery	\$ 37,059	\$ -		\$ 37,059
128.1	Allowance for doubtful accounts - fraud	\$ -	\$ -		\$ -
129	Accrued interest receivable	\$ -	\$ 14,549		\$ 14,549
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ 652,077</b>	<b>\$ 2,149,385</b>	<b>\$ -</b>	<b>\$ 2,801,461</b>
131	Investments - unrestricted	\$ -	\$ 3,582,850		\$ 3,582,850
132	Investments - restricted	\$ 647,926	\$ 369,065		\$ 1,016,991
135	Investments - Restricted for pymt of curr liability	\$ -	\$ -		\$ -
142	Prepaid expenses and other assets	\$ 1,388,431	\$ 28,789		\$ 1,417,220
143	Inventories	\$ -	\$ -		\$ -
143.1	Allowance for obsolete inventories	\$ -	\$ -		\$ -
144	Inter program - due from	\$ -	\$ -		\$ -
150	<b>Total Current Assets</b>	<b>\$ 18,431,855</b>	<b>\$ 21,663,567</b>	<b>\$ -</b>	<b>\$ 40,095,422</b>
161	Land	\$ 12,907,104	\$ 445,000		\$ 13,352,104
162	Buildings	\$ 232,355,522	\$ 13,757,085	\$ -	\$ 246,112,607
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	\$ 12,115,067	\$ 584,792	\$ -	\$ 12,699,859

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
166	Accumulated depreciation	\$ (195,336,596)	\$ (6,089,190)	\$ -	\$ (201,425,786)
167	Construction in progress	\$ 8,816,250	\$ -		\$ 8,816,250
168	Infrastructure	\$ -	\$ -		\$ -
160	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$ 71,546,337</b>	<b>\$ 9,411,777</b>	<b>\$ -</b>	<b>\$ 80,958,114</b>

171	<b>Notes, Loans, &amp; mortgages rec – Non-current</b>	\$ 74,068,064	\$ 231,675	\$ (8,502,678)	\$ 65,797,061
172	<b>Notes, Loans, &amp; mortgages rec – NC past due</b>	\$ -	\$ -	\$ -	\$ -
173	Grants receivable – Non-current	\$ -	\$ -		\$ -
174	<b>Other assets</b>	\$ -	\$ 83,701	\$ (83,701)	\$ (0)
176	<b>Investment in joint venture</b>	\$ -	\$ -		\$ -
180	<b>Total Non-current Assets</b>	<b>\$ 145,614,401</b>	<b>\$ 9,727,153</b>	<b>\$ (8,586,379)</b>	<b>\$ 146,755,175</b>

190	<b>Total Assets</b>	<b>\$ 164,046,256</b>	<b>\$ 31,390,720</b>	<b>\$ (8,586,379)</b>	<b>\$ 186,850,597</b>
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311	Bank overdraft	\$ -	\$ -		\$ -
312	Accounts payable <= 90 days	\$ 599,346	\$ 454,253		\$ 1,053,599
313	Accounts payable > 90 days past due	\$ -	\$ -		\$ -
321	Accrued wage/payroll taxes payable	\$ 101,594	\$ 93,284		\$ 194,878
322	Accrued compensated absences - current portion	\$ 98,424	\$ 30,728		\$ 129,151
324	Accrued contingency liability	\$ -	\$ -		\$ -
325	Accrued interest payable	\$ 67,933	\$ -		\$ 67,933
331	<b>Accounts payable - HUD PHA Programs</b>	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 206,265	\$ 28,474		\$ 234,739
342	<b>Deferred revenue</b>	<b>\$ 84,804</b>	<b>\$ 491,909</b>	<b>\$ -</b>	<b>\$ 576,713</b>
343	<b>Current portion of long-term debt - capital projects/mortg revenue bonds</b>	<b>\$ 956,545</b>	<b>\$ 15,407</b>	<b>\$ -</b>	<b>\$ 971,952</b>
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -		\$ -
345	Other current liabilities	\$ 28,380	\$ 14,846		\$ 43,226
346	Accrued liabilities - other	\$ 175,001	\$ 25,354	\$ (118,962)	\$ 81,393
347	Inter program - due to	\$ -	\$ -		\$ -
348	<b>Loan liability - current</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
310	<b>Total Current Liabilities</b>	<b>\$ 2,318,292</b>	<b>\$ 1,154,254</b>	<b>\$ (118,962)</b>	<b>\$ 3,353,584</b>

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
351	Capital Projects/ Mortgage Revenue Bonds	\$ 1,945,023	\$ 8,390,424	\$ (8,383,716)	\$ 1,951,731
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -		\$ -
353	Non-current liabilities - other (FSS)/leases	\$ 104,737	\$ 249,375		\$ 354,111
354	Accrued compensated absences- Non-current	\$ 285,414	\$ 57,169		\$ 342,583
355	Loan liability – Non-current		\$ -		\$ -
356	FASB 5 Liabilities	\$ -	\$ -		\$ -
357	Accrued Pension and OPEB Liability	\$ -	\$ -		\$ -
350	Total Non-Current Liabilities	\$ 2,335,174	\$ 8,696,967	\$ (8,383,716)	\$ 2,648,425
					\$ -
300	Total Liabilities	\$ 4,653,465	\$ 9,851,222	\$ (8,502,678)	\$ 6,002,009
					\$ -
508.1	Net Investment in Capital Assets	\$ 68,644,766	\$ 1,021,352	\$ 8,383,716	\$ 78,049,834
511.1	Restricted Net Position	\$ 78,895,878	\$ 3,956,182	\$ (8,502,678)	\$ 74,349,382
512.1	Unrestricted Net Position	\$ 11,852,147	\$ 16,561,964	\$ 35,261	\$ 28,449,372
513	Total Equity/Net Assets	\$ 159,392,792	\$ 21,539,497	\$ (83,701)	\$ 180,848,588
600	Total Liabilities and Equity/Net assets	\$ 164,046,256	\$ 31,390,722	\$ (8,586,379)	\$ 186,850,597

	Income Statement				\$ -
70300	Net tenant rental revenue	\$ 2,021,146	\$ 347,974		\$ 2,369,120
70400	Tenant revenue - other	\$ 185,648	\$ 11,929		\$ 197,577
70500	Total Tenant Revenue	\$ 2,206,794	\$ 359,903		\$2,566,696
					\$ -
70600	HUD PHA operating grants	\$ 21,305,584	\$ 57,810,672		\$79,116,255
70610	Capital grants	\$ 4,161,581	\$ -		\$4,161,581
					\$ -
70700	Total Fee Revenue	\$ -	\$ -	\$ -	\$ -
					\$ -
70800	Other government grants	\$ -	\$ 238,690		\$ 238,690
71100	Investment income - unrestricted	\$ 158,338	\$ 231,577	\$ (152,436)	\$ 237,479
71400	Fraud recovery	\$ 34,621	\$ -		\$ 34,621
71500	Other revenue	\$ 358,405	\$ 856,439	\$ (645,281)	\$ 569,563

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
71600	Gain or loss on sale of capital assets	\$ -	\$ -		\$ -
72000	Investment income - restricted	\$ 191,944	\$ 30,232	\$0	\$ 222,176
70000	Total Revenue	\$ 28,417,265	\$ 59,527,513	\$ (797,717)	\$ 87,147,061
					\$ -
91100	Administrative salaries	\$ 1,404,798	\$ 3,051,674		\$ 4,456,471
91200	Auditing fees	\$ 98,228	\$ 83,831	\$ -	\$ 182,060
91300	Management Fee	\$ -	\$ 7,260		\$ 7,260
91400	Advertising and Marketing	\$ 13,546	\$ 7,494		\$ 21,040
91500	Employee benefit contributions - admin	\$ 482,370	\$ 1,063,309		\$ 1,545,678
91600	Office Expenses	\$ 1,342,083	\$ 1,004,363		\$ 2,346,446
91700	Legal Expense	\$ 137,347	\$ 53,006		\$ 190,353
91800	Travel	\$ 176	\$ 9,079	\$ -	\$ 9,255
91810	Allocated Overhead	\$ 1,424,025	\$ 4,820		\$ 1,428,845
91900	Other	\$ 27,658	\$ 58,608	\$ -	\$ 86,267
91000	Total Operating-Administrative	\$ 4,930,231	\$ 5,343,446	\$ -	\$ 10,273,677
					\$ -
92000	Asset Management Fee	\$ -	\$ -		\$ -
					\$ -
92100	Tenant services - salaries	\$ 65,114	\$ -		\$ 65,114
92200	Relocation Costs	\$ 40,224	\$ -		\$ 40,224
92300	Employee benefit contributions - tenant srvs	\$ 39,859	\$ -		\$ 39,859
92400	Tenant services - other	\$ 32,409	\$ 366,168		\$ 398,577
92500	Total Tenant Services	\$ 177,605	\$ 366,168	\$0	\$543,774
					\$ -
93100	Water	\$ 417,532	\$ 22,562		\$ 440,094
93200	Electricity	\$ 977,371	\$ 179,036		\$ 1,156,408
	Gas	\$ 316,165	\$ 12,966		\$ 329,131
93600	Sewer	\$ 1,074,378	\$ 70,844		\$ 1,145,222
93800	Other utilities expense	\$ 1,731,348	\$ -		\$ 1,731,348
93000	Total Utilities	\$ 4,516,796	\$ 285,408	\$0	\$4,802,204
					\$ -
94100	Ordinary maintenance and operations - labor	\$ 1,163,872	\$ 99,355		\$ 1,263,228
94200	Ordinary maintenance and operations - materials and other	\$ 522,462	\$ 34,901	\$ -	\$ 557,363
94300	Ordinary Maintenance and Operations Contracts	\$ 3,379,570	\$ 238,705	\$ -	\$ 3,618,275

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
94500	Employee benefit contribution - ordinary maintenance	\$ 303,370	\$ 56,504		\$ 359,875
94000	<b>Total Maintenance</b>	\$ 5,369,274	\$ 429,468	\$ -	\$ 5,798,742
					\$ -
95100	Protective services - labor	\$ -	\$ -		\$ -
95200	Protective services - other contract costs	\$ 1,650,489	\$ 145,822		\$ 1,796,312
95300	Protective services - other	\$ 7,361	\$ 559		\$ 7,921
95500	Employee benefit contributions - protective services	\$ -	\$ -		\$ -
95000	<b>Total Protective Services</b>	\$ 1,657,851	\$ 146,383	\$0	\$1,804,233
					\$ -
96110	Property Insurance	\$ 778,736	\$ 64,719		\$ 843,455
96120	Liability Insurance	\$ 233,125	\$ 16,530		\$ 249,655
96130	Workmen's Compensation	\$ 102,850	\$ 70,136		\$ 172,987
96140	All other Insurance	\$ 31,230	\$ 27,599		\$ 58,829
96100	<b>Total Insurance Premiums</b>	\$ 1,145,941	\$ 178,983	\$0	\$1,324,925
					\$ -
96200	Other general expenses	\$ 6,697,383	\$ 20,304	\$ (647,115)	\$ 6,070,571
96210	Compensated absences	\$ 58,876	\$ (5,636)		\$ 53,240
96300	Payments in lieu of taxes	\$ -	\$ -		\$ -
96400	Bad debt - tenant rents	\$ 377,251	\$ 4,808		\$ 382,058
96800	Severance expense	\$ 5,298	\$ 35,241		\$ 40,539
96000	<b>Total Other General Expenses</b>	\$ 7,138,807	\$ 54,716	\$ (647,115)	\$ 6,546,408
					\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ 156,445	\$ -	\$ -	\$ 156,445
96720	Interest on Notes Payable (Short and Long Term)	\$ 2,616	\$ 152,643	\$ (152,436)	\$ 2,823
96730	Amortization of Bond Issue Costs	\$ -	\$ -		\$ -
96700	<b>Total Interest Expense and Amortization Cost</b>	\$ 159,061	\$ 152,643	\$ (152,436)	\$ 159,268
					\$ -
96900	<b>Total Operating Expenses</b>	\$ 25,095,567	\$ 6,957,213	\$ (799,551)	\$ 31,253,229
					\$ -
97000	<b>Excess Revenue Over Operating Expenses</b>	\$ 3,321,699	\$ 52,570,299	\$ 1,834	\$ 55,893,832
					\$ -
97100	Extraordinary maintenance	\$ 148,704	\$ 28,835		\$ 177,539
97200	Casualty losses- Non-capitalized	\$ 17,636	\$ -		\$ 17,636

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
97300	Housing assistance payments	\$ -	\$ 52,267,654		\$ 52,267,654
97350	HAP Portability-in	\$ -	\$ -		\$ -
97400	Depreciation expense	\$ 4,728,275	\$ 424,457	\$ -	\$ 5,152,732
90000	Total Expenses	\$ 29,990,182	\$ 59,678,156	\$ (799,551)	\$ 88,868,787
					\$ -
10010	Operating transfer in	\$ 6,159,869	\$ 1,798,541	-\$7,958,410	\$ 0
10020	Operating transfer out	\$ (6,159,869)	\$ (1,798,541)	\$7,958,410	\$ 0
10070	Extraordinary items, net gain/loss	\$ -	\$ -		\$ -
10091	Inter Project Excess Cash Transfer In	\$ 735,378	\$ -	-\$735,378	\$ -
10092	Inter Project Excess Cash Transfer Out	\$ (735,378)	\$ -	\$735,378	\$ -
10093	Trfs between Programs and Projects - in	\$ -	\$ -		\$ -
10094	Trfs between Programs and Projects - out	\$ -	\$ -		\$ -
10100	Total other financing sources (uses)	\$ 0	\$ -	\$ -	\$ 0
					\$ -
10000	Excess (Deficit) of Rev Over (Under) Exp	\$ (1,572,916)	\$ (150,646)	\$ 1,834	\$ (1,721,729)
					\$ -
11020	Required Annual Debt Principal Payments	\$ 870,250	\$ -	\$ -	\$ 870,250
					\$ -
11030	Beginning equity	\$ 160,965,692	\$ 21,690,140	\$ (85,535)	\$ 182,570,297
					\$ -
11040-070	Equity Transfers - Capital funds trf in (4910)	\$ 4,161,581	\$ -		\$ 4,161,581
11040-080	Equity Transfers - Capital funds trf out (4911)	\$ (4,161,581)	\$ -		\$ (4,161,581)
11040	Prior period adjs, equity trfs, and correction of errors	\$ (0)	\$ -	\$0	\$0
					\$ -
11170	Administrative Fee Equity	\$ -	\$ 5,650,377		\$ 5,650,377
11180	Housing Assistance Payments Equity	\$ -	\$ 202,716		\$ 202,716
					\$ -
11190	Unit Months Available	30,077	90,234		\$ 120,311
11210	Unit Months Leased	26,286	70,894		\$ 97,180
					\$ -
11610	Land Purchases	\$ -	\$ -		\$ -
11620	Building Purchases	\$ -	\$ -		\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -		\$ -
11640	Furniture & Equipment-Administrative	\$ -	\$ -		\$ -
11650	Leasehold Improvements Purchases	\$ 3,291,339	\$ -		\$ 3,291,339

Line Item No.	Description - September FY 2024 Audited FDS	Projects Totals	Programs Totals	Elimination	Total
11660	Infrastructure Purchases	\$ -	\$ -		\$ -
13510	CFFP Debt Service Payments	\$ 1,026,695	\$ -		\$ 1,026,695
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, 2024, and its blended component units as of December 31, 2023, 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 April 30, 2025.

**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  
April 30, 2025

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, 2024. 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, 2024.

***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  
April 30, 2025

St. Louis Housing Authority  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the year ended September 30, 2024

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>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.872	Public Housing Capital Fund Program
14.850	Public and Indian Housing (Operating Subsidy)

Dollar threshold used to distinguish between Type A and Type B programs: **\$2,497,618**

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

St. Louis Housing Authority  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the year ended September 30, 2024

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, 2024

I. FINDINGS-FINANCIAL STATEMENTS

None reported.

II. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS

None reported.



# **RESOLUTION No. 3037**

## MEMORANDUM

To: Board of Commissioners

Through: Latasha K. Barnes, Executive Director

From: Carla Matthews, Director of Operations for Housing Choice Voucher

Date: May 7, 2025

Subject: Resolution No. 3037  
Authorizing and Approving a Revision to the St. Louis Housing Authority Housing  
Choice Voucher Program Administrative Plan

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Board approval is requested to revise the St. Louis Housing Authority's (SLHA) Housing Choice Voucher (HCV) Administrative Plan. SLHA must adopt a written HCV Administrative Plan that establishes local policies for administration of the HCV program in accordance with HUD requirements. The HCV Administrative Plan and any revisions of the plan must be formally adopted by SLHA's Board of Commissioners.

The HCV Administrative Plan must be in accordance with HUD regulations and requirements. The HCV Administrative Plan is a supporting document to the Agency Plan and must be available for public review. SLHA must revise its HCV Administrative Plan, if needed, to comply with HUD requirements.

On July 29, 2016, HOTMA was signed into law. HOTMA makes numerous amendments to Sections 3, 8, and 16 of the United States Housing Act of 1937 (1937 Act), including significant changes to deductions, allowances, income calculation, net family assets and income reviews. This revision to the HCV Administrative Plan ensures that SLHA is compliant with the regulatory requirements.

Board approval is requested of the revisions to the Housing Choice Voucher Program Administrative Plan.

**AUTHORIZING AND APPROVING A REVISION TO THE ST. LOUIS HOUSING AUTHORITY HOUSING  
CHOICE VOUCHER PROGRAM ADMINISTRATIVE PLAN**

WHEREAS, the St. Louis Housing Authority (SLHA) desires to revise its Housing Choice Voucher Program Administrative Plan to provide additions, clarifications and changes in accordance with Federal regulations with the U.S. Housing Act of 1937; and

WHEREAS, the revisions to the Housing Choice Voucher Program Administrative Plan have been prepared in accordance with the requirements of 24 CFR Part 903, 982; and

WHEREAS, SLHA must administer its Housing Choice Voucher Program in accordance with its Administrative Plan; and

WHEREAS, the SLHA Housing Choice Voucher Program Administrative Plan covers all local policies for administration of the program, including policies on its project-based voucher (PBV) program.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE ST. LOUIS HOUSING  
AUTHORITY THAT:**

1. The revised St. Louis Housing Authority Housing Choice Voucher Program Administrative Plan is hereby adopted and approved.
2. The Executive Director is hereby directed to take all actions necessary to implement the revisions to the Housing Choice Voucher Program Administrative Plan.

# Administrative Plan Changes/Additions 2025

Chapter	Current	Change/Addition/Comment	Page
<b>Chapter 1 Overview and Purpose of the Plan</b>  <b>1.2 Mission Statement</b>	<p>The St Louis Housing Authority commits to efficiently build and maintain desirable, affordable housing for residents of the St. Louis area through forthright leadership, innovative partnerships, progressive technology, and expansion of new resources. We seek to improve the quality of life for employees, residents and the community by providing employment opportunities, education, training and ethical, professional service.</p>	<p>The St. Louis Housing Authority is committed to providing diverse housing opportunities and to enhancing the quality of life of the families we serve.</p>	1-1
<b>Chapter 4 General Program Administration</b>  <b>4.6.3.1 Consent Forms</b>	<p>SLHA requires all adult family members, both applicants and participants, to sign form HUD-9886, Authorization for Release of Information. The purpose of form HUD-9886 is to facilitate automated data collection and computer matching from specific sources and to provide the family's consent for release of information for the specific purposes listed on the form. Adult family members must sign other consent forms as needed to collect information relevant to the family's eligibility and level of assistance. SLHA will deny admission to applicants and terminate assistance of participants for failure of any adult family member to sign required consent forms. The family may request an informal review (applicants) or informal hearing (participants) as described in Chapters 11 and 30.</p>	<p>Replace form HUD-9886, Authorization for Release of Information with HUD-9886-A Authorization for Release of Information</p>	4-3
<b>Chapter 4 General Program Administration</b>  <b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b>  <b>4.8.1 Overview</b>	<p>The Violence against Women Act (VAWA) provides special protections for victims of domestic violence, dating violence, sexual assault or stalking who are applying for or receiving assistance under the HCV program. Specific VAWA policies are located primarily in the following sections: Section 8.3.3, "Family Breakup"; Section 10.9, "Prohibition against Denial of Assistance to Victims of Domestic Violence, Dating Violence, Sexual assault and Stalking"; Section 25.2, "Allowable Moves"; and Section 29.7.4, "Terminations Related to Domestic Violence, Dating violence, Sexual Assault or Stalking."</p>	<p>The Violence Against Women Act (VAWA) provides special protections for victims of domestic violence, dating violence, sexual assault or stalking who are applying for or are the beneficiaries of assistance under a covered HUD program, such as SLHA's HCV program. Notwithstanding, the title of the statute, the protections under the statute cover victims regardless of sex, gender identity, or sexual orientation. Consistent with the nondiscrimination and equal opportunity requirements of 24 CFR 5.105(a), victims cannot be discriminated against on the basis of any protected characteristic, including</p>	4-5

## Administrative Plan Changes/Additions 2025

		<p>race, color, national origin, religion, sex, familial status, disability or age. SLHA's HCV program operates consistent with HUD's Equal Access Rule, which requires that HUD-assisted and HUD-insured housing be made available to all otherwise eligible individuals and families regardless of actual or perceived sexual orientation, gender identity or marital status.</p>	
<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8. Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p> <p><b>4.8.2 Definitions [24 CFR 5.2003]</b></p>		<p>As used in VAWA:</p> <ul style="list-style-type: none"> <li>• <i>Actual and imminent threat</i> refers to a physical danger that is real, would occur within an immediate time frame, and could result in death or serious bodily harm. In determining whether an individual would pose an actual and imminent threat, the factors to be considered include: The duration of the risk, the nature and severity of the potential harm, the likelihood that the potential harm will occur, and the length of time before the potential harm would occur.</li> <li>• <i>Affiliated individual</i>, with respect to an individual, means: <ul style="list-style-type: none"> <li>○ A spouse, parent, brother, sister, or child of that individual, or a person to whom that individual stands in the place of a parent or guardian (for example, the affiliated individual is a person in the care, custody, or control of that individual); or</li> <li>○ Any individual, tenant, or lawful occupant living in the household of that individual.</li> </ul> </li> <li>• <i>Bifurcate</i> means to divide a lease as a matter of law, subject to the permissibility of such process under the requirements of the applicable HUD-covered program and State</li> </ul>	4-5

## Administrative Plan Changes/Additions 2025

		<p>or local law, such that certain tenants or lawful occupants can be evicted or removed and the remaining tenants or lawful occupants can continue to reside in the unit under the same lease requirements or as may be revised depending upon the eligibility for continued occupancy of the remaining tenants and lawful occupants.</p> <ul style="list-style-type: none"><li>• <i>Covered housing provider</i> refers to the individual or entity under a covered housing program that has responsibility for the administration and/or oversight of VAWA protections and includes PHAs, sponsors, owners, mortgagors, managers, State and local governments or agencies thereof, nonprofit or for-profit organizations or entities. The program-specific regulations for the covered housing programs identify the individual or entity that carries out the duties and responsibilities of the covered housing provider as set forth in part 5, subpart L. For any of the covered housing programs, it is possible that there may be more than one covered housing provider; that is, depending upon the VAWA duty or responsibility to be performed by a covered housing provider, the covered housing provider may not always be the same individual or entity.</li><li>• <i>Dating violence</i> means violence committed by a person:<ul style="list-style-type: none"><li>○ Who is or has been in a social relationship of a romantic or intimate nature with the victim; and</li><li>○ Where the existence of such a relationship shall be determined based on a consideration of the following factors: the length of the relationship; the type of relationship; and the frequency of interaction</li></ul></li></ul>	
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		<p>between the persons involved in the relationship.</p> <ul style="list-style-type: none"><li>• <i>Domestic violence</i> includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction. The term "spouse or intimate partner of the victim" includes a person who is or has been in a social relationship of a romantic or intimate nature with the victim, as determined by the length of the relationship, the type of the relationship, and the frequency of interaction between the persons involved in the relationship.</li><li>• <i>Sexual assault</i> means any nonconsensual sexual act proscribed by Federal, tribal, or State law, including when the victim lacks capacity to consent.</li><li>• <i>Stalking</i> means engaging in a course of conduct directed at a specific person that would cause a reasonable person to: fear for the person's individual safety or the safety of others; or suffer substantial emotional distress.</li></ul>	
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<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p> <p><b>4.8.2 Notification</b></p> <p><b>4.8.2.1 Notification to Program Applicants and Participants</b></p>	<p>SLHA will provide all applicants and participants with information about VAWA at the time of their eligibility briefing. VAWA information provided to applicants and participants will consist of a notice summarizing the rights and protections provided by VAWA and a copy of form HUD-50066, Certification of Domestic Violence, Dating Violence, Sexual Assault, and Stalking.</p>	<p><b>4.8.3.1 Notification to Program Applicants and Participants</b></p> <p>SLHA will provide each of its applicants and participants the following information regarding VAWA (i) at the time the applicant is denied assistance or admission to SLHA's HCV program; (ii) at the time an individual is admitted to SLHA's HCV program; and (iii) with any notification of termination of participation in SLHA's HCV program:</p> <ul style="list-style-type: none"> <li>(i) Form HUD-5380, Notice of Occupancy Rights under the Violence Against Women Act, which explains the VAWA protections, including the right to confidentiality, and any limitations on those protections; and</li> <li>(ii) Form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Alternate Documentation, which is the certification form approved by HUD to be completed by the victim to document an incident of domestic violence, dating violence, sexual assault, or stalking.</li> </ul>	<p>4-5</p>
<p><b>Chapter 4 Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p> <p><b>4.8.2.2 Notification to Owners and Management Agents</b></p>	<p>SLHA will provide owners and management agents with information about their rights and obligations under VAWA with each owner/agent packet. VAWA information provided to owners will consist of the notice summarizing the rights and protections provided by VAWA and a copy of form HUD-50066, Certification of Domestic Violence, Dating violence, Sexual Assault, and Stalking.</p>	<p><b>4.8.3.2 Notification to Owners and Management Agents</b></p> <p>SLHA will provide owners and management agents with the following information regarding VAWA with each owner/agent packet (i) Form HUD-5380, Notice of Occupancy Rights under the Violence Against Women Act, which explains the VAWA protections, including the right to confidentiality, and any limitations on those protections; and (ii) Form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Alternate Documentation, which is the certification form approved by HUD to be completed by the victim to document an incident of domestic violence, dating violence, sexual assault, or stalking.</p>	<p>4-5</p>



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<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p> <p><b>4.8.3 Request for Documentation</b></p> <p><b>4.8.3.1 Overview</b></p>	<p>When SLHA is presented with a claim for initial or continued assistance based on status as a victim of domestic violence, dating violence, stalking, or criminal activity related to any of these forms of abuse, it may request that the individual making the claim document the abuse. Any request for documentation will be in writing, and the individual will be allowed at least 14 business days after receipt of the request to submit the documentation. The individual may satisfy SLHA's request by providing any one of the following three forms of documentation [24 CFR 5.2007(b):</p> <ul style="list-style-type: none"> <li>• A completed and signed HUD-approved certification form (HUD-50066, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking), which will include the name of the perpetrator</li> <li>• A federal, state or local police report or court record</li> <li>• Documentation signed by a person who has assisted the victim in addressing domestic violence, dating violence, sexual assault, or stalking, or the effects of such abuse. This person may be an employee, agent or volunteer of a victim service provider, an attorney or a medical professional. The person signing the documentation will attest under penalty of perjury to the person's belief that the incidents in question are bona fide incidents of abuse. The victim will also sign the documentation</li> </ul> <p>SLHA will not require third party documentation in addition to certification (form 1), except as specified in Section 4.8.3.2. All requests for documentation of VAWA issues specify a deadline of 14 business days following receipt of the request, will describe the three forms of acceptable documentation, will provide explicit instructions on where and to whom the documentation will be submitted, and will state the consequences for failure to submit the documentation or request an extension in writing by the deadline. SLHA may extend the deadline upon request.</p>	<p><b>4.8.4.1 Overview</b></p> <p>If an applicant to or participant in SLHA's HCV program represents to SLHA that the individual is a victim of domestic violence, dating violence, sexual assault, or stalking entitled to the protections or remedies under VAWA, SLHA may request that the applicant or participant submit the following specified documentation to SLHA. Any request by SLHA for documentation will be in writing, and the individual will be allowed fourteen (14) business days after receipt of the request to submit the documentation.</p> <p>The individual may satisfy SLHA's request by providing any one of the following permissible forms of documentation. It is at the discretion of the applicant or participant which one of the forms of documentation to submit:</p> <ol style="list-style-type: none"> <li>1) A completed and signed Form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Alternate Documentation that: <ol style="list-style-type: none"> <li>(i) States the applicant or tenant is a victim of domestic violence dating violence, sexual assault or stalking;</li> <li>(ii) States the incident of domestic violence, dating violence, sexual assault, or stalking meets the applicable definition under VAWA; and</li> <li>(iii) Includes the name of the individual who committed the domestic violence, dating violence, sexual assault or stalking <i>if</i> the name is known <i>and</i> safe to provide.</li> </ol> </li> <li>2) A document: <ol style="list-style-type: none"> <li>(i) signed by an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, or a mental health professional (collectively "professional")</li> </ol> </li> </ol>	<p>4-5</p>
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		<p>from whom the victim has sought assistance relating to domestic violence, dating violence, sexual assault, or stalking, or the effects of such abuse.</p> <p>(ii) signed by the applicant or tenant; and</p> <p>(iii) that specifies, under penalty of perjury, that the professional believes in the occurrence of the incident of domestic violence, dating violence, sexual assault, or stalking that is the ground for protection and remedies under VAWA, and that the incident meets the applicable definition of domestic violence, dating violence, sexual assault, or stalking under VAWA; or</p> <p>3) A record of a Federal, State, tribal, territorial or local law enforcement agency, court or administrative agency.</p> <p>SLHA will not require third party documentation in addition to certification, except as specified in Section 4.8.4.2. All requests for documentation of VAWA issues must specify a deadline of 14 business days following receipt of the request, describe the three forms of acceptable documentation, provide explicit instructions on where and to whom the documentation will be submitted, and state the consequences for failure to submit the documentation or request an extension in writing by the deadline. SLHA may extend the deadline upon request.</p>	
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<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p> <p><b>4.8.3 Documentation [24 CFR 5.2007]</b></p> <p><b>4.8.3.1 Conflicting Documentation [24 CFR 5.2007(e)]</b></p>	<p>If presented with conflicting certification documents (two or more forms HUD-50066) from members of the same household, SLHA will attempt to determine which is the true victim by requiring each of them to provide third party documentation. SLHA will honor any court orders issued to protect the victim or to address the distribution of property.</p>	<p><b>4.8.4.2 Conflicting Documentation [24 CFR 5.2007(e)]</b></p> <p>If SLHA receives documentation under the above section that contains conflicting information (including certification forms from two or more members of a household each claiming to be a victim and naming one or more of the other petitioning household members as the perpetrator) SLHA may require an applicant or participant to submit third-party documentation, as described in the section above, within thirty (30) calendar days of the date of the request for the third-party documentation.</p>	<p>4-6</p>
<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p>	<p><b>4.8.3.3 Discretion to Require No Documentation [24 CFR 5.2007(d)]</b></p> <p>SLHA may provide benefits to an individual based solely on the individual's statement or other corroborating evidence—i.e., without requiring formal documentation of abuse. If SLHA accepts an individual's statement or other corroborating evidence of domestic violence, dating violence, sexual assault, or stalking, SLHA will document acceptance of the statement or evidence in the individual's file.</p>	<p><b>4.8.4.3 Discretion to Require No Documentation [24 CFR 5.2007(b)(1)(iv) and (b)(3)]</b></p> <p>SLHA may, at its discretion, require no documentation or may accept an individual's own statement or other corroborating evidence - i.e., without requiring any other form of documentation. If SLHA accepts an individual's statement or other corroborating evidence of domestic violence, dating violence, sexual assault, or stalking, SLHA will document acceptance of the statement or evidence in the individual's file.</p>	<p>4-6</p>

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<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p>	<p><b>4.8.3.4 Failure to Provide Documentation [24 CFR 5.2007(c)]</b></p> <p>In order to deny relief for protection under VAWA, SLHA must provide the individual requesting relief with a written request for documentation of abuse. If the individual fails to provide the documentation within 14 business days from the date of receipt, or such longer time as SLHA may allow, SLHA may deny relief for protection under VAWA.</p>	<p><b>4.8.4.4 Failure to Provide Documentation [24 CFR 5.2007(2)(i)]</b></p> <p>If an applicant or participant does not provide documentation requested by SLHA under this section within the timeframe provided, nothing in VAWA limits SLHA's authority to (A) deny admission to or assistance under SLHA's HCV program, or to terminate the participation in SLHA's HCV program.</p>	<p>4-6</p>
<p><b>Chapter 4 General Program Administration</b></p> <p><b>4.8 Violence Against Women Act (VAWA): Notification, Documentation, Confidentiality</b></p>	<p><b>4.8.5 Confidentiality [24 CFR 5.2007(b)(4)]</b></p> <p>All information provided to SLHA regarding domestic violence, dating violence, sexual assault, or stalking, including the fact that an individual is a victim of such violence or stalking, will be retained in confidence. SLHA will not enter the information into any shared database, will not allow employees or others to access the information unless they are explicitly authorized to do so and have a need to know the information for purposes of their work, and will not provide the information to any other entity or individual, except to the extent that the disclosure is requested or consented to by the individual in writing, required for use in an eviction proceeding, or otherwise required by applicable law. If disclosure is required for use in an eviction proceeding or is otherwise required by applicable law, SLHA will inform the victim before disclosure occurs so that safety risks can be identified and addressed.</p>	<p><b>4.8.5 Confidentiality [24 CFR 5.2007(c)]</b></p> <p>All information provided to SLHA regarding domestic violence, dating violence, sexual assault, or stalking, including the fact that an individual is a victim of domestic violence, dating violence, sexual assault, or stalking, will be maintained in strict confidence. SLHA will not enter the information into any shared database will not allow any person within their employ, including contractors, to have access to confidential information unless explicitly authorized by SLHA for reasons that specifically call for these individuals to have access under applicable Federal, State or local law, and will not disclose confidential information to any other entity or individual, except to the extent that the disclosure is 1) requested or consented to by the individual in writing in a time-limited release; 2) required for use in an eviction proceeding or hearing regarding termination of assistance from SLHA's program; or 3) otherwise required by applicable law. If disclosure is required for use in an eviction proceeding or is otherwise required by applicable law, SLHA will inform the victim before disclosure occurs so that safety risks can be identified and addressed.</p>	<p>4-6</p>

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<b>5.6 Special Programs Application</b>	<p>SLHA administers several special programs that have program specific admissions requirements. The applicants for these programs are admitted through referrals and do not follow the regular application process. The specific requirements of each program are found in the chapter that covers those programs. The programs are as follows:</p> <ul style="list-style-type: none"> <li>□ Project-Based Vouchers (PBV) (Chapter 31)</li> <li>□ Veterans Affairs Supportive Housing Program (VASH) (Chapter 32)</li> </ul>	<p><b>5.6 Special Programs Application</b></p> <p>SLHA administers several special programs that have program specific admissions requirements. The applicants for these programs are admitted through referrals and may not follow the regular application process. The specific requirements of each program are found in the chapter that covers those programs. The programs are as follows:</p> <ul style="list-style-type: none"> <li>▪ Project-Based Vouchers (PBV) (Chapter 31)</li> <li>▪ Veterans Affairs Supportive Housing Program (VASH) (Chapter 32)</li> <li>▪ Mainstream Vouchers (Mainstream) (Chapter 36)</li> </ul>	<p>5-3</p>
<p><b>Chapter 6 Waiting List and Applicant Selection</b></p> <p><b>6.4 Waiting List Preferences [24 CFR 982.207]</b></p>	<p>SLHA has established a preference system for admission to its HCV assistance programs. SLHA uses the following local preference system:</p> <ul style="list-style-type: none"> <li>• In-place families in units converted to PBV assistance</li> <li>• Families who are involuntarily displaced by natural disaster or government action</li> <li>• Disabled persons or families with a disabled member as defined in this Plan</li> <li>• Victims of domestic violence</li> <li>• Families who are homeless in accordance with the definition provided in this Plan</li> <li>• Non-elderly persons with disabilities transitioning out of an institutional or segregated setting or at serious risk on institutionalization</li> <li>• At risk of becoming homeless</li> </ul>	<p>SLHA has established a preference system for admission to its HCV assistance programs. SLHA uses the following local preference system:</p> <ul style="list-style-type: none"> <li>• In-place families in units converted to PBV assistance</li> <li>• Families who are involuntarily displaced by natural disaster or government action</li> <li>• Disabled persons as defined in this Plan</li> <li>• Victims of domestic violence, dating violence, sexual assault, or stalking</li> <li>• Families who are homeless in accordance with the definition provided in this Plan or at risk of becoming homeless</li> <li>• Non-elderly persons with disabilities transitioning out of an institutional or segregated setting, at serious risk on institutionalization or Mainstream Voucher Referral</li> <li>• At risk of becoming homeless</li> </ul>	<p>6-3</p>
<p><b>Chapter 6 Waiting List and Applicant Selection</b></p>	<p>To qualify for this preference, an applicant must present evidence that the family has been displaced as a result of fleeing violence in the home. Families are also eligible for this preference if there is proof that the family is currently living in a situation where they are being subjected to or</p>	<p><b>6.4.4 Victims of Domestic Violence, dating violence, sexual assault, or stalking</b></p> <p>To qualify for the preference under VAWA, the applicant must provide one of the following</p>	<p>6-4</p>

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<p><b>6.4 Waiting List Preferences [24 CFR 982.207]</b></p> <p><b>6.4.4 Victims of Domestic Violence</b></p>	<p>victimized by violence in the home. Suitable evidence can be provided from law enforcement officials or social service agencies that have adequate knowledge of the family's living situation.</p>	<p>permissible forms of documentation. It is at the discretion of the applicant or participant which one of the forms of documentation to submit:</p> <ol style="list-style-type: none"> <li>1) A completed and signed Form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Alternate Documentation that:               <ol style="list-style-type: none"> <li>(i) States the applicant or tenant is a victim of domestic violence dating violence, sexual assault or stalking;</li> <li>(ii) States the incident of domestic violence, dating violence, sexual assault, or stalking meets the applicable definition under VAWA; and</li> <li>(iii) Includes the name of the individual who committed the domestic violence, dating violence, sexual assault or stalking <i>if</i> the name is known <i>and</i> safe to provide.</li> </ol> </li> <li>2) A document:               <ol style="list-style-type: none"> <li>(iv) signed by an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, or a mental health professional (collectively "professional") from whom the victim has sought assistance relating to domestic violence, dating violence, sexual assault, or stalking, or the effects of such abuse.</li> <li>(v) signed by the applicant or tenant; and</li> <li>(vi) that specifies, under penalty of perjury, that the professional believes in the occurrence of the incident of domestic violence, dating violence, sexual assault, or stalking that is the ground for protection and remedies under VAWA, and that the incident meets the applicable definition of domestic violence, dating violence, sexual assault, or stalking under VAWA; or</li> </ol> </li> </ol>	
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		<p>3) A record of a Federal, State, tribal, territorial or local law enforcement agency, court or administrative agency.</p> <p>SLHA will not require third party documentation in addition to certification, except as specified in this Plan regarding conflicting documentation. All requests for documentation of VAWA issues must specify a deadline of fourteen (14) business days following receipt of the request, describe the three forms of acceptable documentation, provide explicit instructions on where and to whom the documentation will be submitted, and state the consequences for failure to submit the documentation or request an extension in writing by the deadline. SLHA may extend the deadline upon request.</p>	
<p><b>Chapter 6 Waiting List and Applicant Selection</b></p> <p><b>6.4.8 Mainstream</b></p>		<p><b>Mainstream Voucher Referral</b> To qualify for this preference, an applicant must be referred to SLHA by the St. Louis City Department of Human Services (DHS), the St. Louis City Continuum of Care, or its designated service provider.</p> <p>Mainstream preference applies to non-elderly persons with disabilities (aged 18-61) who are:</p> <ul style="list-style-type: none"> <li>• Transitioning out of institutional or segregated settings</li> <li>• At serious risk of institutionalization</li> <li>• Homeless or at risk of becoming homeless</li> </ul>	6-4

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<p><b>Chapter 6 Waiting List and Applicant Selection</b></p> <p><b>6.4 Waiting List Preferences [24 CFR 982.207]</b></p> <p><b>6.4.5 Homeless</b></p>	<p>Can be expected to continue in such status for an extended period of time because of chronic disabilities, chronic physical health or mental health conditions, substance addiction, histories of domestic violence or childhood abuse, the presence of a child or youth with a disability or multiple barriers to employment.</p>	<p>Can be expected to continue in such status for an extended period of time because of chronic disabilities, chronic physical health or mental health conditions, substance addiction, histories of domestic violence, dating violence, sexual assault or stalking, or childhood abuse, the presence of a child or youth with a disability or multiple barriers to employment.</p>	<p>6-4</p>
<p><b>6.8 Order of Selection [24 CFR 982.207(e)]</b></p>	<p>Pt. Value Assigned Criteria</p> <p>80 In-place families in units converted to PBV assistance</p> <p>40 Involuntarily displaced by natural disaster or government action</p> <p>15 Victims of domestic violence</p> <p>10 Disabled head of household, spouse or co-head</p> <p>10 Homeless</p> <p>10 Non-elderly persons with disabilities transitioning out of an institutional or other segregated setting or at serious risk of institutionalization</p> <p>5 At risk of becoming homeless</p>	<p>Pt. Value Assigned Criteria</p> <p>80 In-place families in units converted to PBV assistance</p> <p>40 Involuntarily displaced by natural disaster or government action</p> <p>15 Victims of domestic violence</p> <p>15 Homeless or at risk of becoming homeless</p> <p>15 Non-elderly persons with disabilities transitioning out of an institutional or other segregated setting or at serious risk of institutionalization</p> <p>10 Disabled head of household, spouse or co-head</p>	<p>6-7</p>
<p><b>Chapter 8 Eligibility</b></p> <p><b>8.3 Family and Household</b></p> <p><b>8.3.3 Family Break-Up</b></p>	<p>If a family breaks up into two otherwise eligible families while receiving assistance, only one of the new families will continue to receive assistance.</p>	<p>Except in the instances noticed above, if a family breaks up into two otherwise eligible families while receiving assistance, only one of the new families will ultimately retain the assistance.</p> <p>If the family break-up results from an occurrence of domestic violence, dating violence, sexual assault, or stalking, the victim will retain assistance and SLHA may issue a voucher to facilitate the emergency transfer of the victim without first terminating assistance to the perpetrator. [24 CFR 982.315(a)(2)]</p>	<p>8-2</p>



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<p><b>Chapter 9 Verifying Eligibility</b></p> <p><b>9.8 Verification of Waiting List Preferences [24 CFR 5.410-5.430]</b></p> <p><b>9.8.4 Victims of Domestic Violence</b></p>	<p><b>9.8.4 Victims of Domestic Violence</b></p> <p>To qualify for the preference for victims of domestic violence, the applicant must provide one of the following:</p> <ul style="list-style-type: none"> <li>• Police reports stating that the applicant is a victim of domestic violence</li> <li>• Certification from a social service provider stating that the applicant is a victim of domestic violence or is currently living in a situation where they are being subjected to or victimized by violence in the home</li> <li>• Court Order for protection as a result of domestic violence</li> </ul>	<p><b>9.8.4 Victims of Domestic Violence, dating violence, sexual assault, or stalking</b></p> <p>To qualify for the preference under VAWA, the applicant must provide one of the following permissible forms of documentation. It is at the discretion of the applicant or participant which one of the forms of documentation to submit:</p> <ol style="list-style-type: none"> <li>1) A completed and signed Form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Alternate Documentation that: <ul style="list-style-type: none"> <li>(vii) States the applicant or tenant is a victim of domestic violence dating violence, sexual assault or stalking;</li> <li>(viii) States the incident of domestic violence, dating violence, sexual assault, or stalking meets the applicable definition under VAWA; and</li> <li>(ix) Includes the name of the individual who committed the domestic violence, dating violence, sexual assault or stalking <i>if</i> the name is known <i>and</i> safe to provide.</li> </ul> </li> <li>2) A document: <ul style="list-style-type: none"> <li>(x) signed by an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, or a mental health professional (collectively “professional”) from whom the victim has sought assistance relating to domestic violence, dating violence, sexual assault, or stalking, or the effects of such abuse.</li> <li>(xi) signed by the applicant or tenant; and</li> <li>(xii) that specifies, under penalty of perjury, that the professional believes in the occurrence of the incident of domestic violence, dating violence, sexual assault, or stalking that is the ground for protection and remedies under VAWA, and that the</li> </ul> </li> </ol>	<p>9-7</p>
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		<p>incident meets the applicable definition of domestic violence, dating violence, sexual assault, or stalking under VAWA; or</p> <p>3) A record of a Federal, State, tribal, territorial or local law enforcement agency, court or administrative agency.</p> <p>SLHA will not require third party documentation in addition to certification, except as specified in this Plan regarding conflicting documentation. All requests for documentation of VAWA issues must specify a deadline of fourteen (14) business days following receipt of the request, describe the three forms of acceptable documentation, provide explicit instructions on where and to whom the documentation will be submitted, and state the consequences for failure to submit the documentation or request an extension in writing by the deadline. SLHA may extend the deadline upon request.</p>	
<p><b>Chapter 10 Denial of Assistance</b></p> <p><b>10.3 Prohibited Reasons for Denial of Program Assistance [24 CFR 982.202(b), 24 CFR 5.2005(b)]</b></p>	<ul style="list-style-type: none"> <li>Whether or not a qualified applicant is or has been a victim of domestic violence, dating violence or stalking if the applicant is otherwise qualified for assistance (See Chapter 2)</li> </ul>	<ul style="list-style-type: none"> <li>Whether or not a qualified applicant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking if the applicant is otherwise qualified for assistance</li> </ul>	10-1

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<p><b>Chapter 10 Denial of Assistance</b></p> <p><b>10.6 Criteria for Deciding to Deny Assistance</b></p> <p><b>10.6.2 Consideration of Circumstances [24 CFR 982.552(c)(2)]</b></p>	<p>SLHA may consider all relevant circumstances when deciding whether to deny assistance based on a family's history except in the situations for which denial of assistance is mandated. SLHA may consider the following factors prior to making its decision:</p> <ul style="list-style-type: none"> <li>• The seriousness of the case, especially with respect to how it would affect other residents</li> <li>• The effects that denial of assistance may have on other members of the family who were not involved in the action or failure</li> <li>• The extent of participation or culpability of individual family members, including whether the culpable family member is a minor or a person with disabilities, or a victim of domestic violence, dating violence, sexual assault or stalking</li> <li>• The length of time since the violation occurred, the family's recent history and the likelihood of favorable conduct in the future</li> </ul> <p>In the case of drug or alcohol abuse, whether the culpable household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully, SLHA will require the applicant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program, or evidence of otherwise having been rehabilitated successfully.</p>	<p>Except in situations where denial of assistance is mandatory, SLHA may consider all relevant circumstances in determining whether to deny assistance because of action or failure to act by members of the family, including:</p> <ul style="list-style-type: none"> <li>• the seriousness of the case</li> <li>• the extent of participation or culpability of individual family members</li> <li>• mitigating circumstances related to the disability of a family member</li> <li>• the effects of denial of assistance on other family members who were not involved in the action or failure</li> <li>• in cases of illegal use of drugs or alcohol abuse by a household member who is no longer engaged in such behavior, whether that household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program, or has otherwise been rehabilitated successfully. For this purpose, SLHA may require the applicant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program or evidence of otherwise having been rehabilitated successfully.</li> </ul>	<p>10-3</p>
<p><b>Chapter 10 Denial of Assistance</b></p> <p><b>10.7 Removal of a Family Member's Name from the Application</b></p>	<p>As a condition of receiving assistance, a family may agree to remove the culpable family member from the application. In such instances, the head of household must certify that the family member will not be permitted to reside or to stay as a guest in the assisted unit. After admission to the program, the family must present evidence of the former family member's current address upon SLHA request.</p>	<p>As a condition of receiving assistance, a family may agree to remove the culpable family member(s) from the application. In such instances, the head of household must certify that the family member will not be permitted to reside or to stay as a guest in the assisted unit.</p>	<p>10-3</p>

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<p><b>Chapter 10 Denial of Assistance</b></p> <p><b>10.8 Reasonable Accommodation [24 CFR 982.552(c)(2)(iv)]</b></p>	<p>If the family indicates that the behavior of a family member with a disability is the reason for the proposed denial of assistance, SLHA will determine whether the behavior is related to the disability. If so, upon the family's request, SLHA will determine whether alternative measures are appropriate as a reasonable accommodation. SLHA will only consider accommodations that can reasonably be expected to address the behavior that is the basis of the proposed denial of assistance. See Chapter 2 for a discussion of reasonable accommodations.</p>	<p>If the family includes a person with disabilities, SLHA's decision to deny assistance based on the action or failure to act of a family member is subject to consideration of a request for reasonable accommodation made in accordance with Section 504 of the Rehabilitation Act of 1973 and SLHA's Section 504 Reasonable Accommodation Policy and Procedure</p>	<p>10-3</p>
<p><b>Chapter 10 Denial of Admission</b></p> <p><b>10.9 Prohibition Against Denial of Assistance to Victims of Domestic Violence, Dating Violence, Sexual Assault and Stalking</b></p>	<p><b>10.9.1 Victim Documentation [24 CFR 5.2007]</b></p> <p>If an applicant claims the protection against denial of assistance that VAWA provides to victims of domestic violence, dating violence, sexual assault, or stalking, SLHA will request in writing that the applicant provide documentation supporting the claim in accordance with Chapter 4 of this plan.</p>	<p><b>10.9.1 Documentation [24 CFR 5.2007]</b></p> <p>If an applicant claims the protection against denial of assistance that VAWA provides to victims of domestic violence, dating violence, sexual assault, or stalking, the applicant must provide one of the following permissible forms of documentation. It is at the discretion of the applicant which one of the forms of documentation to submit:</p> <ol style="list-style-type: none"> <li>1) A completed and signed Form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Alternate Documentation that: <ol style="list-style-type: none"> <li>(i) States the applicant or tenant is a victim of domestic violence dating violence, sexual assault or stalking;</li> <li>(ii) States the incident of domestic violence, dating violence, sexual assault, or stalking meets the applicable definition under VAWA; and</li> <li>(iii) Includes the name of the individual who committed the domestic violence, dating violence, sexual assault or stalking <i>if</i> the name is known <i>and</i> safe to provide.</li> </ol> </li> <li>2) A document:</li> </ol>	<p>10-4</p>

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		<p>(i) signed by an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, or a mental health professional (collectively “professional”) from whom the victim has sought assistance relating to domestic violence, dating violence, sexual assault, or stalking, or the effects of such abuse.</p> <p>(ii) signed by the applicant or tenant; and</p> <p>(iii) that specifies, under penalty of perjury, that the professional believes in the occurrence of the incident of domestic violence, dating violence, sexual assault, or stalking that is the ground for protection and remedies under VAWA, and that the incident meets the applicable definition of domestic violence, dating violence, sexual assault, or stalking under VAWA; or</p> <p>3) A record of a Federal, State, tribal, territorial or local law enforcement agency, court or administrative agency.</p> <p>SLHA will not require third party documentation in addition to certification, except as specified in this Plan regarding conflicting documentation. All requests for documentation of VAWA issues must specify a deadline of fourteen (14) business days following receipt of the request, describe the three forms of acceptable documentation, provide explicit instructions on where and to whom the documentation will be submitted, and state the consequences for failure to submit the documentation or request an extension in writing by</p>	
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		the deadline. SLHA may extend the deadline upon request. documentation or request an extension in writing by the deadline. SLHA may extend the deadline upon request.	
<b>Chapter 10 Denial of Admission</b>  <b>10.14 Notice of Eligibility or Denial</b>	<p>If the family is eligible for assistance, SLHA will notify the family as discussed in Chapter 9. If SLHA determines that a family is not eligible for the program for any reason, the family will be notified of the decision to deny assistance, in writing, within 10 business days of the determination. The notice will describe:</p> <ul style="list-style-type: none"> <li>• The reasons for which assistance has been denied</li> <li>• The family's right to an informal review</li> <li>• The process for obtaining the informal review (See Chapter 11 for informal review policies and procedures)</li> </ul>	<p>If the family is eligible for assistance, SLHA will notify the family in accordance with this Plan. If SLHA determines that a family is not eligible for the program for any reason, the family will be notified of the decision to deny assistance, in writing, within ten (10) business days of the determination. The notice will describe:</p> <ul style="list-style-type: none"> <li>• The reasons for which assistance has been denied</li> <li>• The family's right to an informal review</li> <li>• The process for obtaining the informal review</li> </ul>	10-5
<b>Chapter 10 Denial of Admission</b>  <b>10.14 Notice of Eligibility or Denial</b>		<p><b>10.14.1 Use of Criminal Records [24 CFR 5.901]</b></p> <p>Before SLHA denies admission to SLHA's HCV Program on the basis of a criminal record, SLHA will notify the applicant in writing of the proposed denial based on the criminal record and will provide the subject of the record and the applicant with a copy of the criminal record.</p> <p>SLHA will provide the applicant an opportunity to dispute the accuracy and relevance of the criminal record in writing within fourteen (14) days of the date of the notice of the proposed denial.</p> <p>If SLHA decides to deny the application after the end of that 14-day period, the family will be notified</p>	

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		<p>of the decision to deny assistance, in writing, within ten (10) business days of the determination. The notice will describe:</p> <ul style="list-style-type: none"> <li>• The reasons for which assistance has been denied</li> <li>• The family's right to an informal review</li> <li>• The process for obtaining the informal review</li> </ul>	
<p><b>Chapter 12 Income Determination</b> [24 CFR Part 5, Subpart F]</p> <p><b>12.2.1 Anticipating Annual Income</b></p>	<p>Anticipating Annual Income General Requirements for Annual Income</p> <p>Annual Income means all amounts, monetary or not, which:</p> <p>Go to, or on behalf of, the family head or spouse (even if temporarily absent) or to any other family member; or</p> <p>Are anticipated to be received from a source outside the family during the 12-month period following admission or annual reexamination effective date; and</p> <p>Are not specifically excluded</p> <p>Annual income also means amounts derived (during the 12-month period) from assets to which any member of the family has access</p>	<p>(a) Annual income includes, with respect to the family:</p> <p>(1) All amounts, not specifically excluded in the exclusion section, received from all sources by each member of the family who is 18 years of age or older or is the head of household or spouse of the head of household, plus unearned income by or on behalf of each dependent who is under 18 years of age, and</p> <p>(2) When the value of net family assets exceeds \$50,000 (which amount HUD will adjust annually in accordance with the Consumer Price Index for Urban Wage Earners and Clerical Workers) and the actual returns from a given asset cannot be calculated, imputed returns on the asset based on the current passbook savings rate, as determined by HUD.</p>	12-1
<p><b>12.6 Earned Income Disallowance for Persons with Disabilities</b></p>	<p>12.6 Earned Income Disallowance for Persons with Disabilities</p> <p>The Earned Income Disregard (EID) is the disallowance for increases in income as a result of employment of individual family members. SLHA will not increase the monthly rental payment of an eligible family because of increased income due to employment during the 12-month period beginning on the date in which the employment is commenced. EID encourages people with disabilities to enter the work force by not including the full value of increases in earned income for a period of time. Eligibility</p> <p>EID applies only to individuals in families already participating in the HCV program (not at initial</p>	<p><b>Remove</b></p>	12-13

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	<p>examination or income targeting for admission). To qualify, the family must experience an increase in annual income that is the result of one of the following events:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Employment of a family member who is a person with disabilities and who was previously unemployed for one or more years prior to employment</li> <li><input type="checkbox"/> Previously unemployed includes a person who annually has earned not more than the minimum wage applicable to the community multiplied by 500 hours</li> <li><input type="checkbox"/> The applicable minimum wage is the federal minimum wage unless there is a higher state or local minimum wage</li> <li><input type="checkbox"/> Increased earnings by a family member who is a person with disabilities and whose earnings increase during participation in an economic self-sufficiency or job-training program</li> <li><input type="checkbox"/> An economic self-sufficiency program is any program designed to encourage, assist, train or facilitate the economic independence of HUD-assisted families or to provide work for such families</li> <li><input type="checkbox"/> New employment or increased earnings by a family member who is a person with disabilities and who has received benefits or services under Temporary Assistance for Needy Families (TANF) or any other state program funded under Part A of Title IV of the Social Security Act within the past six months</li> <li><input type="checkbox"/> If the benefits are received in the form of monthly maintenance, there is no minimum amount; or if the benefits or services are received in a form other than monthly maintenance, such as one-time payments, wage subsidies or transportation assistance, the total amount received over the six-month period must be at least \$500</li> </ul> <p>Calculation of the Disallowance</p> <p>Calculation of EID for an eligible member of a qualified family begins with a comparison of the member's current income with his or her prior income. SLHA defines prior income or prequalifying income, as the family member's last certified income prior to qualifying for the EID. The family member's prior or prequalifying, income remains constant</p>		
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	<p>throughout the period that they are receiving the EID.</p> <p><b>Initial 12-Month Exclusion</b> During the initial 12-month exclusion period, the full amount (100 percent) of any increase in income attributable to new employment or increased earnings is excluded. The initial EID exclusion period will begin on the first of the month following the date an eligible member of a qualified family is first employed or first experiences an increase in earnings.</p> <p><b>Second 12-Month Exclusion and Phase-In</b> During the second 12-month exclusion period, the exclusion is reduced to half (50 percent) of any increase in income attributable to employment or increased earnings.</p> <p><b>Lifetime Limitation</b> EID has a 24-calendar month duration. The 24-calendar month period begins when a family member is determined to be eligible for the EID and continues without interruption for 24 consecutive months, even if the family member discontinues the employment that initially qualified the family for EID. The one-time eligibility for the EID applies even if the eligible individual begins to receive assistance from another housing agency, if the individual moves between public housing and HCV assistance, or if there are breaks in assistance. During the 24 calendar-month eligibility period, SLHA will schedule and conduct an interim reexamination each time there is a change in the family member's annual income that affects or is affected by the EID (e.g., when the family member's income falls to a level at or below the prequalifying income, when one of the exclusion periods ends and at the end of the lifetime maximum eligibility period). At the end of the 24 calendar months, the EID ends regardless of how many months have been "used".</p>		
<p><b>Chapter 14 Adjustments to Annual Income</b></p> <p><b>14.1 Overview</b></p>		<p><b>14.2 De Minimis Errors</b> A de minimis error is defined as an error that results in a difference in the determination of a family's adjusted income of \$30 or less per month. This change from defining a de minimis error as a percentage error will enable a PHA or owner to make de minimis determinations on a case-by-case basis rather than having to do a full portfolio review</p>	14-1

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		to determine if a PHA, owner, or grantee exceeds the threshold. In addition, using a dollar amount instead of a percentage will make de minimis errors easier to calculate. \$360.00 in annual adjusted income.	
<b>Chapter 14 Adjustments to Annual Income</b>  <b>14.3 Elderly or Disabled Family Deduction</b>		<b>CHANGE:</b> '\$400 TO \$525'	14-1
<b>Chapter 16 Subsidy Standards</b>  <b>16.2 Determining Family Unit (Voucher) Size [24 CFR 982.402]</b>	<p>For each family, SLHA determines the appropriate number of bedrooms under SLHA subsidy standards and enters the family unit size on the voucher that is issued to the family. The family unit size does not dictate the size of unit the family must actually lease, nor does it determine who within a household will share a bedroom/sleeping room. Generally, SLHA assigns one bedroom to two people within the following guidelines:</p> <ul style="list-style-type: none"> <li>Persons of different generations (other than spouses) and unrelated adults should be allocated a separate bedroom</li> </ul>	<p>For each family, SLHA determines the appropriate number of bedrooms under SLHA subsidy standards and enters the family unit size on the voucher that is issued to the family, within the following guidelines:</p> <ul style="list-style-type: none"> <li>Persons of different generations (other than spouses and partners) and unrelated adults should be allocated a separate bedroom</li> </ul>	15-6
<b>Chapter 17 Family Briefing and Voucher Issuance</b>  <b>17.5 Voucher Term, Extensions, and Suspensions</b>  <b>17.5.4 Expiration of Voucher Term</b>	<p>If an applicant family's voucher term or extension expires before the family has submitted a RFTA, the family is no longer eligible for assistance. If the family still desires assistance, the family must reapply when the waiting list is open.</p>	<p>If an applicant or participant family's voucher term or extension expires before the family has submitted a RFTA, the family is no longer eligible for assistance. If the family still desires assistance, the family must reapply when the waiting list is open.</p>	17-5

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<p><b>Chapter 18 Request for Tenancy Approval</b></p> <p><b>18.3 Requesting Tenancy Approval</b></p> <p><b>18.3.1 Documents Required for Tenancy Approval</b></p>	<p>The owner and the family must submit the following documents to SLHA to begin the tenancy approval process.</p> <ul style="list-style-type: none"> <li>• Completed Request for Tenancy Approval (RFTA) – Form HUD-52517</li> <li>• Owner/Agent Information Form</li> <li>• Proof of Property Ownership</li> <li>• Completed W-9 Form</li> </ul>	<p>The owner and the family must submit the following documents to SLHA to begin the tenancy approval process.</p> <ul style="list-style-type: none"> <li>• Completed Request for Tenancy Approval (RFTA) – Form HUD-52517</li> <li>• Owner/Agent Information Form</li> <li>• Proof of Property Ownership</li> <li>• Completed W-9 Form</li> <li>• Certificate of Inspection (in City of St. Louis)</li> <li>• Proof of paid real property taxes</li> </ul>	<p>18-2</p>
<p><b>Chapter 19 Owners</b></p> <p><b>19.4 Owner Responsibilities</b></p>	<ul style="list-style-type: none"> <li>• Enforcing family obligations under the lease <ul style="list-style-type: none"> <li>• The owner must give SLHA a copy of any owner eviction notice at the same time the owner notifies the family.</li> <li>• The owner should provide timely notice to SLHA of serious or repeated violations of the lease by the family. SLHA may use such information to terminate assistance to the family or to take other appropriate action such as deny the family permission to move with continued assistance. While SLHA diligently attempts to enforce the family's obligations under the program, SLHA is not the owner's management agent and will not assume the duty of enforcing the owner's lease. Should the owner fail to timely notify SLHA of lease violations by the family, SLHA may, in its sole discretion, disregard the information provided by the owner. For purposes of this subsection, timely notification shall mean that the alleged lease violation has occurred within the immediately preceding 60 days of the notification to SLHA.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Enforcing family obligations under the lease <ul style="list-style-type: none"> <li>• The owner must give SLHA a copy of any owner eviction notice at the same time the owner notifies the family.</li> <li>• The owner should provide timely notice to SLHA of serious or repeated violations of the lease by the family. While SLHA diligently attempts to enforce the family's obligations under the program, SLHA is not the owner's management agent and will not assume the duty of enforcing the owner's lease. Should the owner fail to timely notify SLHA of lease violations by the family, SLHA may, in its sole discretion, disregard the information provided by the owner. For purposes of this subsection, timely notification shall mean that the alleged lease violation has occurred within the immediately preceding 60 days of the notification to SLHA.</li> </ul> </li> </ul>	<p>19-3</p>

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<p><b>Chapter 19 Owners</b></p> <p><b>19.7 Change in Ownership</b></p>	<p>A change in ownership requires execution of a new contract and lease. SLHA may approve the assignment of the HAP contract at the old owner's request. SLHA may approve the assignment, since they are a party to the contract. SLHA may deny approval of assignment of the contract for any of the reasons listed in this chapter. SLHA will process a change of ownership only upon the written request of the new owner and only if accompanied by documentation showing the transfer of title, recorded deed and the Tax Identification Number or Social Security number of the new owner. SLHA must receive a written request by the old owner in order to change the HAP payee and/or the address to which payment is to be sent.</p>	<p>Owners wishing to change ownership must obtain written consent from SLHA prior to assigning a HAP Contract to a new owner. The requirements relating to owner approvals set forth in this Administrative Plan also apply to changes in ownership.</p> <p>The new owner must provide all documentation requested by SLHA, including:</p> <ul style="list-style-type: none"> <li>• Owner/Agent Information Form</li> <li>• Proof of Property Ownership</li> <li>• Completed W-9 Form</li> <li>• Certificate of Inspection (in City of St. Louis) if current Certificate is not in SLHA's file</li> <li>• Proof of paid real property taxes</li> </ul> <p>Notice to Tenant(s) that ownership has changed and to whom rent should be paid</p> <p>The new owner must agree to be bound by and comply with the existing Lease and HAP Contract. If the new owner fails to provide SLHA with an acceptable written agreement that the new owner will comply with the existing Lease and HAP contract, the HAP Contract terminates with the effective date of the ownership change.</p>	<p>19-5</p>
<p><b>Chapter 19 Owners</b></p> <p><b>19.3 Basic HCV Program Requirements</b></p>	<p><b>19.3 Basic HCV Program Requirements</b></p> <p>Owners that wish to lease a unit to an eligible HCV family or to help the HCV family find a unit may use a web-based apartment locator service provide free of charge. SLHA maintains several computers in the lobby to provide HCV families with access to locator site.</p>	<p><b>Remove this</b></p> <p>"SLHA maintains several computers in the lobby to provide HCV families with access to locator site."</p>	

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<b>Chapter 20 Housing Quality Standards and Inspections</b>  <b>20.1 Overview</b>		<b>CHANGE:</b> “annually” to “biennially”	19-6
<b>Chapter 20 Housing Quality Standards and Inspections</b>  <b>20.5 Inspection Process Overview</b> <b>20.5.1 Types of Inspections</b>		<b>CHANGE:</b> “Annual Inspections” to “Biennial Inspections”	20-4
<b>Chapter 20 Housing Quality Standards and Inspections</b>  <b>20.5 Inspection Process Overview</b>  <b>20.5.3 Inspection Costs 24 CFR 982.405</b>	SLHA will not charge the family or owner for unit inspections. In the case of inspections of SLHA-owned units, SLHA may compensate the independent agency from ongoing administrative fees for inspections performed. SLHA and the independent agency will not charge the family any fee or charge for the inspection.	SLHA will not charge the family for any initial inspection or reinspection of the unit.	20-5

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<b>Chapter 20 Housing Quality Standards and Inspections</b>  <b>20.8 Special/Complaint Inspections</b>		<b>CHANGE:</b> “annual” to “biennial”	20-6
<b>Chapter 20 Housing Quality Standards and Inspections</b>  <b>20.9 Special Needs/Medical Aid Inspections</b>		<b>CHANGE:</b> “annual” to “biennial”	20-6
<b>Chapter 20 Housing Quality Standards and Inspections</b>  <b>20.10 Quality Control Inspections</b>		<b>CHANGE:</b> “annual” to “biennial”	20-6

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<p><b>Chapter 20 Housing Quality Standards and Inspections</b></p> <p><b>20.12 Owner Responsibility</b></p>	<p>The owner is responsible for maintaining the unit in accordance with HQS that are not identified as family responsibility. The owner is not responsible for vermin infestation if caused by the family's living habits. However, if such infestation is serious and repeated, it may be considered a lease violation, and the owner may evict for serious or repeated violation of the lease. The inspector will make a determination of owner or family responsibility during the inspection. If the owner fails to maintain the dwelling, SLHA must take prompt and vigorous action to enforce the owner's obligations.</p>	<p>The owner is responsible for maintaining the unit in accordance with HQS that are not identified as family responsibility. The inspector will make a determination of owner or family responsibility during the inspection.</p>	<p>20-8</p>
<p><b>Chapter 20 Housing Quality Standards and Inspections</b></p> <p><b>20.12 Owner Responsibility</b></p> <p><b>20.12.1 HAP Abatement</b></p>	<p>If the owner fails to request a re-inspection before the time period for making repairs expires, a Notice of Abatement will be sent to the owner. The abatement will be effective the date after the due date that repairs were to be made. The notice of abatement shall state that the family is not responsible for SLHA's portion of rent that is abated. If no re-inspection request is received by the 16<sup>th</sup> day of abatement, SLHA may issue a voucher to the family.</p>	<p>If the owner fails to request a re-inspection before the time period for making repairs expires, a Notice of Abatement will be sent to the owner. The abatement will be effective the first of the month following the deadline to cure the cited deficiencies that are not identified as family responsibility. The notice of abatement will state that the family is not responsible for SLHA's portion of rent (i.e. the HAP) that is abated. If no re-inspection request is received by the 16<sup>th</sup> day of abatement, SLHA may issue a voucher to the family and terminate the HAP Contract.</p>	<p>20-8</p>
<p><b>Chapter 20 Housing Quality Standards and Inspections</b></p> <p><b>20.12 Owner Responsibility</b></p> <p><b>20.12.2 HAP Contract Termination</b></p>	<p>If the owner is responsible for repairs and fails to correct all the deficiencies cited prior to the end of the abatement period, the owner will be sent a HAP Contract Termination Notice. Prior to the effective date of the termination, the abatement will remain in effect. If repairs are completed before the effective termination date, SLHA may rescind the termination if the family chooses to remain in the unit. Only one HQS inspection will be conducted after the termination notice is issued.</p>	<p>If the owner is responsible for repairs and fails to correct all the deficiencies cited prior to the end of the abatement period, the owner will be sent a HAP Contract Termination Notice. The HAP Contract termination will be effective at the end of the calendar month that follows the month in which SLHA gives notice of the termination to the owner. If repairs are completed before the effective termination date, SLHA may rescind the termination if the family chooses to remain in the unit. Only one HQS inspection will be conducted after the termination notice is issued.</p>	<p>20-8</p>

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<p><b>Chapter 23 Housing Assistance Payment Contract, Lease and Payments to Owners</b></p> <p><b>23.3 Execution of the HAP Contract</b></p>	<p>SLHA will not pay any housing assistance payment to the owner until the HAP contract has been executed. SLHA will make its best effort to ensure that the HAP contract is executed before the beginning of the lease term. Regardless, the HAP contract must be executed no later than 60 calendar days from the beginning of the lease term. If the HAP contract is executed during the period of 60 calendar days from the beginning of the lease term, SLHA will pay housing assistance payments after execution of the HAP contract (in accordance with the terms of the HAP contract) to cover the portion of the lease term before execution of the HAP contract (a maximum of 60 days).</p>	<p>When the process for requesting tenancy approval is completed, SLHA will notify the owner and the family of the approval or disapproval of the tenancy. If SLHA determines that all applicable program requirements have been met and approves the tenancy, SLHA will prepare the HAP contract. SLHA will compare information in Part A of the HAP Contract to the lease, ensuring that the tenant's name, unit address, household composition, term of the lease, and initial rent to owner are correct. SLHA will enter the amount of the housing assistance payment on the HAP contract.</p> <p>After the family and owner execute the lease, the owner and SLHA will execute the HAP contract. The effective date of the HAP contract is the same as the effective date of the lease.</p> <p>For families that are leasing in place, the family and owner must execute a new lease to meet the requirement that the effective date of the HAP contract is the same date as the effective date of the lease.</p> <p>The owner or owner's representative must execute the HAP Contract before SLHA will execute it. SLHA cannot make any housing assistance payments to the owner until the HAP contract has been executed. The owner and SLHA must execute the HAP contract no later than sixty (60) calendar days from the beginning of the lease term. If the HAP Contract is not executed within that 60-day period, the HAP Contract is void, and SLHA cannot make any housing assistance payments to the owner. It is considered a best practice to execute the HAP contract prior to or as close to the beginning of the lease term as possible. If the HAP contract is executed after the beginning of the lease term but within the 60-day grace period, the initial housing assistance payment will include the retroactive</p>	<p>23-1</p>
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		amount due to the owner from the effective date of the lease and HAP contract.	
<b>Chapter 24</b> <b>Reexaminations</b> <b>24.1 Annual</b> <b>Reexaminations</b> <b>24.2.1</b>	Annual Activities SLHA must conduct three activities on an annual basis. These activities will be coordinated whenever possible: Reexamination of Income and Family Composition HQS Inspection Review of housing assistance payment amount for possible rent adjustment	Annual Activities SLHA must conduct two activities on an annual basis. These activities will be coordinated whenever possible: <ul style="list-style-type: none"> <li>• Reexamination of Income and Family Composition</li> <li>• Review of housing assistance payment amount for possible rent adjustment</li> </ul>	24-1
<b>Chapter 24</b> <b>Reexaminations</b>  <b>24.2. Annual</b> <b>Reexaminations</b>  <b>24.2.3 Notification of and</b> <b>Participation in the</b> <b>Annual Reexamination</b> <b>Process</b>	<p>Families generally are required to participate in an annual reexamination interview, which must be attended by the head of household, spouse or co-head and family members 18 years of age or older. If participation in an in-person interview poses a hardship because of a family member's disability, SLHA may, as a reasonable accommodation, arrange for the reexamination to be conducted by home visit or by mail.</p> <p>Notification of annual reexamination interviews will be sent by first-class mail and will contain the date, time and location of the interview. In addition, it will inform the family of the information and documentation that must be brought to the interview.</p> <p>If the family is unable to attend a scheduled interview, the family should contact SLHA in advance of the interview to schedule a new appointment. If a family does not attend the</p>	<p>SLHA will send the first notice of reexamination by U.S. Mail first class to the families last known address 120 calendar days before the family's anniversary date. The notice of annual reexamination will contain the recertification packet, a list of required documentation, and a date by which the information must be returned to the PHA.</p> <p>If a family fails to return the required information by the deadline stated in the notice, or if the notice is returned by the post office with no forwarding address, a notice of intent to terminate the family's housing assistance will be sent to the family's last known address.</p>	24-1

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	<p>scheduled interview, SLHA will send a second notification with a new interview appointment time. If a family fails to attend two scheduled interviews without SLHA approval or if the notice is returned by the post office with no forwarding address, a notice of termination with an offer for an informal hearing will be sent to the family's address on record.</p>		
<p><b>Chapter 24</b> <b>Reexaminations</b></p> <p><b>24.2. Annual Reexaminations</b></p> <p><b>24.2.4 Conducting Annual Reexaminations</b></p>	<p>As part of the annual reexamination process, families are required to provide updated information to SLHA regarding the family's income, expenses and composition. Families will be asked to bring all required information (as described in the reexamination notice) to the reexamination appointment. The required information will include a SLHA-designated reexamination form, an Authorization for the Release of Information/Privacy Act Notice, as well as supporting documentation related to the family's income, expenses and family composition. Any required documents or information that the family is unable to provide at the time of the interview must be provided within 10 business days of the interview. If the family does not provide the required documents or information within the required time frame (plus any extensions), the family will be sent a notice of termination. The information provided by the family generally must be verified in accordance with SLHA policies. Unless the family reports a change or the agency has reason to believe a change has occurred in information previously reported by the family, certain types of information that are verified at admission typically do not need to be re-verified on an annual basis. These include: <input type="checkbox"/> Legal identity <input type="checkbox"/> Age <input type="checkbox"/> Social Security numbers <input type="checkbox"/> A person's disability status <input type="checkbox"/> Citizenship or immigration status If adding a new family member to the unit causes overcrowding according to the HQS, SLHA will issue the family a new voucher and the family must try to find an acceptable unit as soon as possible. If an acceptable unit is available for rental by the family, SLHA must terminate the existing HAP contract in accordance with its terms.</p>	<p>As part of the annual reexamination process, families are required to provide updated information to SLHA regarding the family's income, expenses and composition. Families will be asked to provide all required information (as described in the reexamination notice) to SLHA by the deadline stated in the reexamination notice.</p> <p>In accordance with HUD recommended practices (Notice PIH 2012-28], SLHA will also ask whether any member of the household is subject to a lifetime sex offender registration program in any state. SLHA will verify this information using the Dru Sjodin National Sex Offender Database and/or other official federal, state, and local resources and document this information in the same manner as at admission.</p> <p>If the family does not provide the required documents or information within the required time frame (plus any extensions), the family will be sent a notice of termination. The information provided by the family generally must be verified in accordance with SLHA policies. Unless the family reports a change or the agency has reason to believe a change has occurred in information previously reported by the family, certain types of information that are verified at admission typically do not need to be re-verified on an annual basis. These include:</p> <ul style="list-style-type: none"> <li>● Legal identity</li> <li>● Age</li> <li>● Social Security numbers</li> <li>● A person's disability status</li> <li>● Citizenship or immigration status</li> </ul>	24-2

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		<p>If adding a new family member to the unit causes overcrowding according to the HQS, SLHA will issue the family a new voucher and the family must try to find an acceptable unit as soon as possible. If an acceptable unit is available for rental by the family, SLHA must terminate the existing HAP contract in accordance with its terms.</p>	
<p><b>Chapter 24</b> <b>Reexaminations</b></p> <p><b>24.2. Annual Reexaminations</b></p> <p><b>24.4.2 Processing the Interim Reexamination</b></p> <p><b>24.4.2.1 Method of Reporting</b></p>	<p>The family may notify SLHA of changes either orally or in writing. If the family provides oral notice, SLHA may also require the family to submit the changes in writing. Generally, the family will not be required to attend an interview for an interim reexamination. However, if SLHA determines that an interview is warranted, the family may be required to attend. Based on the type of change reported, SLHA will determine the documentation the family will be required to submit. The family must submit any required information or documents within 10 business days of receiving a request from SLHA. This time may be extended for good cause with SLHA approval. SLHA will accept required documentation by mail, fax or in person.</p>	<p>The family may notify SLHA of changes either orally or in writing. If the family provides oral notice, SLHA may also require the family to submit the changes in writing. Based on the type of change reported, SLHA will determine the documentation the family will be required to submit and request that documentation in writing. The family must submit any requested information or documents within ten (10) business days of receiving a written request from SLHA. The 10-day period may be extended for good cause with SLHA approval. SLHA will accept required documentation by mail, fax, email, or in person.</p>	24-6
<p><b>Chapter 25 Moves with Continued Assistance</b></p> <p><b>25.1 Overview</b></p>	<p>There are few restrictions on where families may live or move with HCV assistance. SLHA has established some limitations or restrictions on moves. This chapter defines the procedures for moves and the policies for restriction and limitations on moves.</p>	<p>This Chapter states when a family may move to a new unit with continued HCV assistance.</p>	25-1

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<p><b>Chapter 25 Moves with Continued Assistance</b></p> <p><b>25.2 Allowable Moves</b></p>	<p><b>25.2 Allowable Moves</b></p> <p>A family may move to a new unit with continued assistance if:</p> <ul style="list-style-type: none"> <li>• The family has a right to terminate the lease on notice to the owner (for the owner's breach or otherwise) and has given a notice of termination to the owner in accordance with the lease <ul style="list-style-type: none"> <li>◦ If the family terminates the lease on notice to the owner, the family must give SLHA a copy of the notice at the same time</li> </ul> </li> <li>• The lease for the family's unit has rescinded by mutual agreement of the owner and the family <ul style="list-style-type: none"> <li>◦ If the family and the owner mutually agree to terminate the lease for the family's unit, the family must give SLHA a copy of the rescission</li> </ul> </li> <li>• The owner has given the family a notice to vacate, has commenced an action to evict the family, or has obtained a court judgment or other process allowing the owner to evict the family <ul style="list-style-type: none"> <li>◦ The family must give SLHA a copy of any owner eviction notice.</li> </ul> </li> <li>• The family or a member of the family is or has been the victim of domestic violence, dating violence, sexual assault or stalking and the move is needed to protect the health or safety of the family or family member <ul style="list-style-type: none"> <li>◦ This condition applies even when the family has moved out of its unit in violation of the lease, with or without prior notification to SLHA, if the family or family member who is the victim reasonably believed that he or she was imminently threatened by harm from further violence if he or she remained in the unit</li> <li>◦ If a family requests permission to move with continued assistance based on a claim that the move is necessary to protect the health or</li> </ul> </li> </ul>	<p><b>25.2 When Family May Move [24 CFR 982.354]</b></p> <p>A family may move to a new unit with continued HCV assistance if:</p> <ul style="list-style-type: none"> <li>• The assisted lease for the old unit has terminated. This includes but is not limited to instances in which: <ul style="list-style-type: none"> <li>◦ SLHA terminates the HAP Contract due to the owner's breach;</li> <li>◦ the family and the owner terminate the lease by mutual agreement;</li> </ul> </li> <li>• The owner has given the family a notice to vacate, or has commenced an action to evict the family, or has obtained a court judgment or order allowing the owner to evict the family;</li> <li>• The family has a right to terminate the lease and has given notice to the owner of their intent to terminate the lease;</li> <li>• The family or a member of the family, is or has been a victim of domestic violence, dating violence, sexual assault, or stalking and the move is needed to protect the health or safety of the family or family member;</li> <li>• Any family member has been the victim of a sexual assault that occurred on the premises during the 90-calendar-day period preceding the family's request to move.</li> <li>• SLHA determines that the family's current unit does not meet the HQS space standards because of an increase in family size or a change in family composition <ul style="list-style-type: none"> <li>• In such cases, SLHA will issue the family a new voucher and the family must try to find an acceptable unit as soon as possible</li> <li>• If an acceptable unit is available for the family, SLHA will terminate the HAP contract for the family's old unit in accordance with the HAP contract terms</li> </ul> </li> </ul>	<p>25-1</p>
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	<p>safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault or stalking, SLHA will request documentation</p> <ul style="list-style-type: none"> <li>○ SLHA reserves the right to waive the documentation requirement if it determines that a statement or other corroborating evidence from the family or family member will suffice; SLHA will document the waiver in the family's file</li> <li>● SLHA has terminated the HAP contract for the family's unit for the owner's breach</li> <li>● SLHA determines that the family's current unit does not meet the HQS space standards because of an increase in family size or a change in family composition <ul style="list-style-type: none"> <li>○ In such cases, SLHA will issue the family a new voucher and the family must try to find an acceptable unit as soon as possible</li> <li>○ If an acceptable unit is available for the family, SLHA will terminate the HAP contract for the family's old unit in accordance with the HAP contract terms and will notify both the family and the owner of the termination</li> <li>○ The HAP contract terminates at the end of the calendar month that follows the calendar month in which SLHA gives notice to the owner</li> </ul> </li> </ul>	<p>and will notify both the family and the owner of the termination</p> <ul style="list-style-type: none"> <li>● The HAP contract terminates at the end of the calendar month that follows the calendar month in which SLHA gives notice to the owner</li> </ul>	
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.1 Overview</b></p>		<p>HUD requires SLHA to terminate a family's assistance for certain actions and inactions of the family and when the family no longer requires assistance due to increases in family income. HUD permits SLHA to terminate assistance for other actions or inactions of the family. In addition, a family may decide to withdraw from the program and terminate their HCV assistance at any time by notifying SLHA. This Chapter discusses each of these means for terminating a family's housing assistance.</p>	

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<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.2 Family No Longer Requires Assistance [24 CFR 982.455 and 24 CFR 982.552(a)(3)]</b></p>	<p>As a family's income increases, the amount of SLHA subsidy decreases. If SLHA provides no HCV assistance for 180 consecutive calendar days, the family's assistance terminates automatically.</p>	<p>As a family's income increases, the amount of the housing assistance payment (HAP) decreases. As stated in Chapter 27 of this Admin Plan, if SLHA does not pay any HAP for 180 consecutive calendar days, the HAP Contract will automatically terminate. Therefore, if a family's housing assistance is \$0 for 180 consecutive calendar days, the family's assistance will terminate upon termination of the HAP Contract.</p> <p>If a family receiving zero housing assistance has a change in circumstances (e.g. income or family composition) that would result in a HAP payment to the owner, the family must notify SLHA of the change and request an interim reexamination before the expiration of the 180-day period.</p>	<p>29-1</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.4 Mandatory Termination of Assistance</b></p> <p><b>29.4.1 Eviction</b></p>	<p><b>29.4.1 Eviction</b></p> <p>SLHA will terminate assistance whenever a family is evicted from a unit assisted under the HCV program for a serious or repeated violation of the lease. As discussed further in this chapter, incidents of actual or threatened domestic violence, dating violence, sexual assault or stalking may not be construed as serious or repeated violations of the lease by the victim or threatened victim of such violence or stalking.</p> <p>A family is evicted if the family moves after a legal eviction order or judgment has been issued, whether or not physical enforcement of the order was necessary. If a family moves after the owner has given the family an eviction notice for serious or repeated lease violations, but before a legal eviction order has been issued, termination of assistance is not mandatory. In such cases, SLHA will determine whether the family has committed serious or repeated violations of the lease based on available evidence and may terminate assistance or take any of the alternative measures. Upon consideration of such alternatives and factors, SLHA may choose not to terminate assistance.</p>	<p><b>29.4.1 Eviction [24 CFR 982.552(b)(2)]</b></p> <p>SLHA will terminate assistance whenever a family is evicted from a unit assisted under the HCV program for a serious violation of the lease. As discussed further in this chapter, incidents of actual or threatened domestic violence, dating violence, sexual assault or stalking may not be construed as serious violations of the lease by the victim or threatened victim of such violence or stalking.</p> <p>The entry of a judgment for possession (whether by default, consent, or trial) does not constitute an "eviction" for purposes of 24 CFR 982.552(b)(2). An "eviction" occurs only after a court issues a Writ of Execution, ordering the Sheriff to place the owner back in possession of the assisted unit.</p> <p>A family is considered evicted if the family moves after a court issues a Writ of Execution, ordering the Sheriff to place the owner back in possession of the assisted unit, whether or not physical enforcement of the order was necessary. However, termination of</p>	<p>29-1</p>

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	<p>Serious and repeated lease violations will include, but not be limited to, nonpayment of rent, disturbance of neighbors, destruction of property, or living or housekeeping habits that cause damage to the unit or premises and criminal activity.</p>	<p>assistance is not mandatory, if a family moves after the owner has given the family an eviction notice for serious lease violations, but before a writ of execution has been issued. In such cases, SLHA may still determine whether the family has committed serious violations of the lease based on available evidence and may still terminate assistance for any such violations or take any of the alternative measures. Upon consideration of such alternatives and factors, SLHA may choose not to terminate assistance.</p> <p>Serious lease violations will include, but not be limited to, nonpayment of rent, criminal activity, disturbance of neighbors, destruction of property, or living or housekeeping habits that cause damage to the unit or premises.</p>	
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.4 Mandatory Termination of Assistance</b></p> <p><b>29.4.2 Failure to Provide Consent</b></p>	<p><b>29.4.2 Failure to Provide Consent</b></p>	<p><b>29.4.2 Failure to Provide Consent [24 CFR 982.552(b)(3)]</b></p>	<p>29-1</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.4 Mandatory Termination of Assistance</b></p> <p><b>29.4.8 Registered Sex Offenders</b></p>	<p><b>29.4.8 Registered Sex Offenders</b></p> <p>SLHA will terminate assistance if any member of the household is subject to a lifetime registration requirement under a state sex offender registration program.</p>	<p><b>29.4.8 Lifetime Registered Sex Offenders [Notice PIH 2012-28]</b></p> <p>SLHA will terminate assistance if any member of the household is subject to a lifetime registration requirement under a lifetime sex offender registration program in any state.</p> <p>If SLHA discovers that a member of an assisted household was subject to a lifetime registration requirement at admission and was erroneously admitted after June 25, 2001, SLHA must</p>	<p>29-2</p>

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		immediately terminate assistance for the household member. In this situation, SLHA will offer the family the opportunity to remove the ineligible family member from the household. If the family is unwilling to remove that individual from the household, SLHA must terminate assistance for the household.	
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.5. Termination of Assistance for Drug or Alcohol Abuse and Criminal Activity</b></p> <p><b>29.5.1 Use of Illegal Drugs and Alcohol Abuse</b></p>	<p>SLHA will terminate a family's assistance if any household member is currently engaged in any illegal use of a drug or has a pattern of illegal drug use that interferes with the health, safety or right to peaceful enjoyment of the premises by other residents. SLHA will also terminate assistance if any household member's abuse or pattern of abuse of alcohol threatens the health, safety or right to peaceful enjoyment of the premises by other residents.</p> <p>Currently engaged in is defined as any use of illegal drugs during the previous six months. SLHA will consider all credible evidence, including, but not limited to, convictions, evictions of household members related to the use of illegal drugs or abuse of alcohol, police reports, indictments, criminal informations or personal testimony.</p>	<p>SLHA may terminate a family's assistance if any household member is currently engaged in any illegal use of a drug or has a pattern of illegal drug use that interferes with the health, safety or right to peaceful enjoyment of the premises by other residents. SLHA may also terminate assistance if any household member's abuse or pattern of abuse of alcohol threatens the health, safety or right to peaceful enjoyment of the premises by other residents.</p> <p>Currently engaged in is defined as any use of illegal drugs during the previous six months. SLHA may consider all credible evidence, including, but not limited to, convictions, evictions of household members related to the use of illegal drugs or abuse of alcohol, police reports, indictments, criminal information or personal testimony.</p> <p>In making its decision whether to terminate assistance, SLHA may consider alternatives and specific circumstances and may choose not to terminate assistance.</p>	29-3



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<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.5. Termination of Assistance for Drug or Alcohol Abuse and Criminal Activity</b></p> <p><b>29.5.2 Drug-Related Criminal Activity [24 CFR 5.100]</b></p>	<p>SLHA will terminate a family's assistance if any household member has violated the family's obligation not to engage in any drug-related or violent criminal activity during participation in the HCV program. Drug-related criminal activity is defined as the illegal manufacture, sale, distribution, or use of a drug or the possession of a drug with intent to manufacture, sell, distribute or use the drug. Violent criminal activity means any criminal activity that has as one of its elements the use, attempted use or threatened use of physical force substantial enough to cause, or be reasonably likely to cause, serious bodily injury or property damage.</p>	<p>SLHA may terminate a family's assistance if any household member has violated the family's obligation not to engage in any drug-related or violent criminal activity during participation in the HCV program. Drug-related criminal activity is defined as the illegal manufacture, sale, distribution, or use of a drug or the possession of a drug with intent to manufacture, sell, distribute, or use the drug. Violent criminal activity means any criminal activity that has as one of its elements the use, attempted use or threatened use of physical force substantial enough to cause, or be reasonably likely to cause, serious bodily injury or property damage.</p> <p>In making its decision whether to terminate assistance, SLHA may consider alternatives and specific circumstances and may choose not to terminate assistance.</p>	<p>29-3</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.5. Termination of Assistance for Drug or Alcohol Abuse and Criminal Activity</b></p> <p><b>29.5.4 Use of Criminal Record</b></p>		<p>If SLHA proposes to terminate assistance for criminal activity as shown by a criminal record, SLHA must notify the household of the proposed termination and provide both the subject of the criminal record and the family with a copy of the criminal record. SLHA must give the family an opportunity to dispute the accuracy and relevance of that record in accordance with 24 CFR 982.555.</p>	<p>29-3</p>

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<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.6 Other Authorized Reasons for Termination of Assistance [24 CFR 982.552(c)]</b></p>	<ul style="list-style-type: none"> <li>• A welfare-to-work (WTW) family fails, willfully and persistently, to fulfill its obligations under the welfare-to-work voucher program</li> </ul>	<p>[REMOVED]</p>	<p>29-4</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.6 Other Authorized Reasons for Termination of Assistance [24 CFR 982.552(c)]</b></p> <p><b>29.6.3 Missed Appointments and Deadlines</b></p>	<p>The family will be given two appointments to provide the required information before being issued a notice of termination for breach of this family obligation. After issuance of the termination notice, if the family provides the required information before the termination effective date, the notice will be rescinded.</p>	<p>[REMOVED]</p>	<p>29-4</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.7 Approach to Termination of Assistance</b></p>	<p><b>29.7.1 Method of Termination</b></p> <p>The way in which SLHA terminates assistance depends upon individual circumstances. HUD permits SLHA to terminate assistance by:</p> <ul style="list-style-type: none"> <li>• Terminating housing assistance payments under a current HAP contract</li> <li>• Refusing to approve a request for tenancy or to enter into a new HAP contract</li> <li>• Refusing to process a request for or to provide assistance under portability procedures</li> </ul>	<p><b>29.7.1 Method of Termination [24 CFR 982.552(a)(3)]</b></p> <p>SLHA may terminate a family's assistance in the following ways:</p> <ul style="list-style-type: none"> <li>• Terminating housing assistance payments under a current HAP contract</li> <li>• Refusing to enter into a HAP contract or approve a lease</li> <li>• Refusing to process a request for or to provide assistance under portability procedures</li> </ul>	<p>29-5</p>

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<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.7 Approach to Termination of Assistance</b></p> <p><b>29.7.2 Criteria for Deciding to Terminate Assistance</b></p>	<p>SLHA may consider all relevant circumstances when determining whether a family's assistance should be terminated. SLHA will consider the following factors when making its decision to terminate assistance:</p> <ul style="list-style-type: none"> <li>• The seriousness of the case</li> <li>• The effects that termination of assistance may have on other members of the family who were not involved in the action or failure</li> <li>• The extent of participation or culpability of individual family members, including whether the culpable family member is a minor or a person with disabilities or a victim of domestic violence, dating violence, sexual assault or stalking</li> <li>• In the case of drug or alcohol abuse, whether the culpable household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully</li> <li>• SLHA will require the participant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program or evidence of otherwise having been rehabilitated successfully</li> </ul>	<p>Except in situations where termination of assistance is mandatory, SLHA may consider all relevant circumstances in determining whether to terminate assistance, including:</p> <ul style="list-style-type: none"> <li>• the seriousness of the case</li> <li>• the extent of participation or culpability of individual family members</li> <li>• mitigating circumstances related to the disability of a family member</li> <li>• the effects of termination of assistance on other family members who were not involved in the action or failure</li> <li>• in cases of illegal use of drugs or alcohol abuse by a household member who is no longer engaged in such behavior, whether that household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully. For this purpose, SLHA may require the participant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program or evidence of otherwise having been rehabilitated successfully.</li> </ul>	<p>29-5</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.7 Approach to Termination of Assistance</b></p> <p><b>29.7.3 Reasonable Accommodation</b></p>	<p>If the family includes a person with disabilities, SLHA's decision to terminate the family's assistance is subject to consideration of reasonable accommodation. If a family indicates that the behavior of a family member with a disability is the reason for a proposed termination of assistance, SLHA will determine whether the behavior is related to the disability. If so, upon the family's request, SLHA will determine whether alternative measures are appropriate as a reasonable accommodation. SLHA will only consider accommodations that can reasonably be expected to address the behavior that is the basis of the proposed termination of assistance. See Chapter 2 for a discussion of reasonable accommodation.</p>	<p>If the family includes a person with disabilities, SLHA's decision to terminate the family's assistance is subject to consideration of a request for reasonable accommodation made by the family in accordance with Section 504 of the Rehabilitation Act of 1973 and SLHA's Section 504 Reasonable Accommodation Policy and Procedure.</p>	<p>29-5</p>

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<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.7 Approach to Termination of Assistance</b></p> <p><b>29.7.4 Terminations Related to Domestic Violence, Dating Violence, Sexual Assault, or Stalking</b></p>	<p><b>29.7.4 Terminations Related to Domestic Violence, Dating Violence, Sexual Assault, or Stalking</b></p>	<p><b>29.7.4 Violence Against Women Act</b></p> <p>The Violence Against Women Act (VAWA) explicitly prohibits housing providers from considering incidents of, or criminal activity directly related to, domestic violence, dating violence, sexual assault, or stalking as reasons for terminating the assistance of a victim of such abuse.</p>	<p>29-6</p>
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.7 Approach to Termination of Assistance</b></p> <p><b>29.7.4 Terminations Related to Domestic Violence, Dating Violence, Sexual Assault, or Stalking</b></p>	<p><b>29.7.4.1 Violence Against Women Act (VAWA) Protections against Termination</b> VAWA provides specific protections against termination of HCV assistance for victims of domestic violence, dating violence, sexual assault or stalking. Those protections are as follows: <input type="checkbox"/> SLHA may not terminate assistance to a family that moves out of an assisted unit in violation of the lease, with or without prior notification to SLHA, if the move occurred to protect the health or safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault or stalking and who reasonably believed he or she was imminently threatened by harm and would suffer further violence if he or she remained in the unit <input type="checkbox"/> An incident or incidents of actual or threatened domestic violence, dating violence, sexual assault or stalking may not be construed either as a serious or repeated lease violation by the victim or as good cause to terminate the assistance of the victim <input type="checkbox"/></p>	<p><b>29.7.4.1 Protections against Termination [24 CFR 982.354(b)(4), 24 CFR 5.2005(c), 24 CFR 5.2009(a)].</b></p> <p>VAWA provides the following protections against termination of HCV assistance for victims of domestic violence, dating violence, sexual assault, or stalking.</p> <ol style="list-style-type: none"> <li>1. SLHA will not terminate assistance to a family that moves out of an assisted unit in violation of the lease, with or without prior notice, if the move occurred to protect the health or safety of a family member who is or has been the victim of a sexual assault that occurred on the premises during the 90-calendar day period</li> </ol>	<p>29-6</p>

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	<p>Criminal activity directly related to domestic violence, dating violence, sexual assault or stalking may not be construed as cause for terminating the assistance of a family if a member of the household, a guest, or another person under the family's control is the one engaging in the criminal activity and a family member is the actual or threatened victim of the domestic violence, dating violence, sexual assault or stalking □ SLHA may terminate assistance to any lawful occupant who engages in criminal acts of physical violence against family members or others without terminating assistance to, or otherwise penalizing, the victim of the violence</p>	<p>preceding the family's move. [24 CFR 982.354(b)(4)]</p> <ol style="list-style-type: none"> <li>2. SLHA will not terminate assistance to a family that moves out of an assisted unit in violation of the lease, with or without prior notice, if the move occurred to protect the health or safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault, or stalking and who reasonably believed they were threatened with imminent harm from further violence if they remained in the unit [24 CFR 982.354(b)(4)].</li> <li>3. An incident of actual or threatened domestic violence, dating violence, sexual assault, or stalking will not be considered a serious or repeated violation of a lease. [24 CFR 5.2005(c)(1)].</li> <li>4. An incident of actual or threatened domestic violence, dating violence, sexual assault, or stalking will not be considered good cause for terminating housing assistance, tenancy, or occupancy rights. [24 CFR 5.2005(c)(2)].</li> <li>5. SLHA may terminate assistance to any lawful occupant who engages in criminal acts of physical violence against family members or others without terminating assistance to, or otherwise penalizing, the victim of the violence as described in SLHA's Emergency Transfer Plan at Appendix _____. [24 CFR 5.2009(a)].</li> </ol>	
<p><b>Chapter 29 Termination of Assistance</b></p> <p><b>29.7 Approach to Termination of Assistance</b></p>	<p><b>29.7.4.2 Limitations on VAWA Protections</b></p>	<p><b>29.7.4.2 Limitations on VAWA Protections [24 CFR 5.2005(d) and (e)]</b></p>	

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<b>29.7.4 Terminations Related to Domestic Violence, Dating Violence, Sexual Assault, or Stalking</b>			
<b>Chapter 29 Termination of Assistance</b>  <b>29.9 Termination Notice</b>	<p>If a family's assistance is to be terminated, SLHA will give the family and the owner written notice that specifies:</p> <ul style="list-style-type: none"> <li>• The reasons for which assistance has been terminated</li> <li>• The effective date of the termination</li> <li>• The family's right to an informal hearing as described in Chapter 30</li> </ul> <p>When termination is initiated by SLHA, the notice to terminate will be sent to the family and the owner at least 30 calendar days prior to the effective date of the termination. However, if a family vacates the unit without informing SLHA, 30 days' notice will not be given. In these cases, the notice to terminate will be sent at the time SLHA learns the family has vacated the unit. When a family requests to be terminated from the program, they must do so in writing to SLHA. SLHA will then send a confirmation notice to the family and the owner within 10 business days of the family's request, but no later than the termination effective date (as requested by the family).</p>	<p>If a family's assistance is proposed for termination, SLHA will give the family written notice, sent via First Class U.S. Mail, that specifies:</p> <ul style="list-style-type: none"> <li>• The reason(s) why SLHA has proposed to terminate the family's assistance and how that action or failure to act by the family constitutes a violation of program rules</li> <li>• A summary of the facts upon which SLHA's determination was based</li> <li>• A list of all documents, as defined by 24 CFR 982.5559(e)(2)(iii), relied on by SLHA</li> <li>• The effective date of the proposed termination</li> <li>• The family's right to an informal hearing including direction on how the family may request a hearing</li> <li>• The family's right to be represented by an attorney or other designated representative</li> <li>• The family's right to review before the hearing, all of SLHA's documents relevant to the grounds for termination, and the right to exclude from the hearing any documents the family requested to review that were not provided to the family prior to the hearing</li> <li>• The family's right to present evidence and testimony and the right to confront and cross examine SLHA's witnesses</li> </ul> <p>When termination is initiated by SLHA, the notice of intent to terminate will be sent to the family at least thirty (30) calendar days prior to the effective date of the termination. However, if a family vacates the unit without informing SLHA, 30 days' notice will not be given. In these cases, the notice to terminate</p>	29-7

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		<p>will be sent at the time SLHA learns the family has vacated the unit.</p> <p><b>Notice of Proposed Termination Sent to the Owner:</b> SLHA will send a separate notice of proposed termination to the Owner. The notice of the proposed termination of the family's assistance sent to the Owner will state only the family's assistance has been proposed for termination and the proposed effective date of the termination. The notice will not include any details of the alleged grounds for the proposed termination.</p>	
<b>Chapter 30 Informal Hearings</b>	<p><b>30.2 Decisions Subject to Informal Hearing</b></p> <p>Circumstances for which SLHA will give a participant family an opportunity for an informal hearing are as follows:</p> <ul style="list-style-type: none"> <li>• A determination of the family's annual or adjusted income and the use of such income to compute the housing assistance payment</li> <li>• A determination of the appropriate utility allowance (if any) for tenant-paid utilities from SLHA's utility allowance schedule</li> <li>• A determination of the family's unit size under SLHA's subsidy standards</li> <li>• A determination to terminate assistance for a participant family because of the family's actions or failure to act</li> <li>• A determination to terminate assistance because the participant has been absent from the assisted unit for longer than the maximum period permitted under SLHA policy and HUD rules</li> </ul> <p>Circumstances for which an informal hearing is not required are as follows:</p> <ul style="list-style-type: none"> <li>• Discretionary administrative determinations by SLHA</li> <li>• General policy issues or class grievances</li> <li>• Establishment of SLHA's schedule of utility allowances for families in the program</li> </ul>	<p><b>30.2 Decisions Subject to Informal Hearing [24 CFR 982.555(a)(1) and (b)]</b></p> <p>SLHA must give the family an opportunity for an informal hearing to consider whether the following decisions by the SLHA are in accordance with the law, HUD regulations and SLHA's policies:</p> <ul style="list-style-type: none"> <li>• A determination of the family's annual or adjusted income and the use of such income to compute the housing assistance payment</li> <li>• A determination of the appropriate utility allowance (if any) for tenant-paid utilities from SLHA's utility allowance schedule</li> <li>• A determination of the family's unit size under SLHA's subsidy standards</li> <li>• A determination to terminate assistance for a participant family because of the family's action(s) or failure to act</li> <li>• A determination to terminate assistance because the participant family has been absent from the assisted unit for longer than the maximum period permitted under SLHA's policy and HUD rules</li> </ul> <p>SLHA is not required to provide the opportunity for an informal hearing for any of the following:</p> <ul style="list-style-type: none"> <li>• Discretionary administrative determinations by the SLHA</li> </ul>	30-1

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	<ul style="list-style-type: none"> <li>• SLHA's determination not to approve an extension or suspension of a voucher term</li> <li>• SLHA's determination not to approve a unit or tenancy</li> <li>• SLHA's determination that a unit selected by the participant is not in compliance with the HQS</li> <li>• SLHA's determination that the unit is not in accordance with HQS because of family size</li> <li>• A determination by SLHA to exercise or not to exercise any right or remedy against an owner under a HAP contract</li> </ul>	<ul style="list-style-type: none"> <li>• General policy issues or class grievances</li> <li>• Establishment of SLHA's schedule of utility allowances for families in the program</li> <li>• SLHA's determination not to approve an extension of the voucher term</li> <li>• SLHA's determination not to approve a unit or tenancy</li> <li>• SLHA's determination that an assisted unit is not in compliance with the HQS. (However, SLHA must provide the opportunity for an informal hearing for a decision to terminate assistance for a breach of the HQS caused by the family.)</li> <li>• SLHA's determination that the unit is not in accordance with HQS because of family size</li> <li>• A determination by SLHA to exercise or not to exercise any right or remedy against an owner under a HAP contract</li> </ul>	
<b>Chapter 30 Informal Hearings</b>  <b>30.3 Informal Hearing Procedures</b>  <b>30.3.1 Notice to the Family [24 CFR 982.555(c)]</b>	<p>For decisions related to the termination of the family's assistance or the denial of a family's request for an exception to SLHA's subsidy standards, the notice will contain a brief statement of the reasons for the decision, a statement that if the family does not agree with the decision, they may request an informal hearing on the decision and a statement of the deadline for the family to request an informal hearing.</p>	[REMOVED]	30-2
<b>Chapter 30 Informal Hearings</b>  <b>30.3 Informal Hearing Procedures</b>	<p><b>30.3.2 Scheduling an Informal Hearing [24 CFR 982.555(d)]</b></p> <p>A request for an informal hearing must be made in writing and delivered to SLHA either in person or by first class mail, by the close of the business day, no later than 10 business days from the date of SLHA's decision or notice that gives rise to the right for the informal hearing. SLHA will schedule and send written notice of the informal hearing to the family within 10 business days of the family's request. The family may request to reschedule a hearing for good cause or, if it is needed, as a reasonable accommodation for a</p>	<p><b>30.3.2 Requesting an Informal Hearing</b></p> <p>If a family requests an informal hearing, and an informal hearing is required, SLHA will proceed with the hearing in a reasonably expeditious manner in accordance with 24 CFR 982.555(d).</p> <p>A family requesting an informal hearing must submit a written request to SLHA within fourteen</p>	30-2



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	<p>person with disabilities. Good cause is defined as an unavoidable conflict, which seriously affects the health, safety or welfare of the family. Requests to reschedule a hearing must be made orally or in writing prior to the hearing date. At its discretion, SLHA may request documentation of the good cause prior to rescheduling the hearing.</p>	<p>(14) calendar days of SLHA's notice of proposed termination or other adverse action.</p>	
<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p> <p><b>30.3.3 Scheduling an Informal Hearing</b></p>		<p>SLHA will send written notice of the informal hearing date and time via First Class U.S. Mail to the family within fourteen (14) calendar days of the family's request for informal hearing. The family may request to reschedule the informal hearing for good cause or, if it is needed, as a reasonable accommodation for a person with disabilities. Requests to reschedule a hearing must be made prior to the hearing. At its discretion, SLHA may request documentation of the good cause prior to rescheduling the hearing. If the family requests an informal hearing and fails to appear, SLHA will send the family a letter via First Class U.S. Mail, notifying the family of the missed informal hearing and giving the family fourteen (14) calendar days in which to contact SLHA to reschedule the informal hearing. If the family fails to reschedule the informal hearing or if the family misses a second informal hearing, the informal hearing officer may affirm the decision to terminate assistance, unless the family provides proof of extenuating circumstances to the informal hearing officer. Extenuating circumstances are circumstances beyond the tenant's control. SLHA may request documentation of the extenuating circumstances.</p>	

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<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p> <p><b>30.3.4 Production of Documents to the Family</b></p>		<p>If a family requests an informal hearing because SLHA has proposed to terminate the family's assistance, a copy of all documents relied on by SLHA, including those documents identified in the notice of termination, if applicable, will be sent to the family via First Class U.S. Mail along with the notice of the informal hearing date and time. A complete copy of all documents sent to the family will be maintained in the family's file, including all enclosures referenced in any notice or correspondence. If such documents are not in the family's file upon examination by the family or their representative, then the informal hearing officer will presume that the documents were not sent to the family, unless the family confirms that it did receive the document(s).</p>	
<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p>	<p><b>30.3.3 Pre-Hearing Right to Discovery [24 CFR 982.555(e)]</b></p> <p>Participants and SLHA are permitted pre-hearing discovery rights. The family will be given the opportunity to examine any SLHA documents that are directly relevant to the hearing. The family will be allowed to copy any such documents at their own expense. If SLHA does not make the document available for examination on request of the family, SLHA may not rely on the document at the hearing. The family must request discovery of SLHA documents no later than 12:00 p.m. on the business day prior to the scheduled hearing date.</p> <p>SLHA will be given the opportunity to examine any documents from the family that are directly relevant. The family must make the documents available prior to the hearing. SLHA will be allowed to copy any such documents at their own expense. If the family does not make the</p>	<p><b>30.3.5 Pre-Hearing Right to Discovery [24 CFR 982.555(e)]</b></p> <p>In addition to the documents sent with the hearing notice, the family has a right to review, before the hearing, all of SLHA's documents that are relevant to the hearing. Therefore, SLHA will also provide the family access to their entire file upon request, as well as all other documents that are directly relevant to the informal hearing. The term "documents" includes records and regulations. The family is allowed to copy any such documents at their own expense. If SLHA does not make the documents available to the family upon request, SLHA cannot rely on the document at the hearing. The family's request to review their file should be</p>	<p>30-2</p>

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	document available for examination on request of SLHA, the family may not rely on the document at the hearing.	submitted no later than 12:00 p.m. two business days prior to the scheduled hearing.  SLHA may request the opportunity to examine any of the family's documents that are directly relevant to the informal hearing. If SLHA makes such a request, the family must make the documents available prior to the hearing. SLHA will be allowed to copy any such documents at their own expense. If the family does not make a document available for examination on request of SLHA, the family cannot rely on the document at the informal hearing.	
<b>Chapter 30 Informal Hearings</b>  <b>30.3 Informal Hearing Procedures</b>	<b>30.3.5 Informal Hearing Officer [24 CFR 982.555(e)(4)]</b>  Informal hearings will be conducted by a person or persons approved by SLHA, other than the person who made or approved the decision or a subordinate of the person who made or approved the decision.	<b>30.3.7 Informal Hearing Officer [24 CFR 982.555(e)(4)]</b>  Informal hearings will be conducted by a person or persons approved by SLHA, other than the person who made or approved the decision or a subordinate of the person who made or approved the decision. The informal hearing officer will not have access to the family's file (either paper or electronic). SLHA will send a copy of the notice of informal hearing and all enclosures to the informal hearing officer. If any other documents that SLHA intends to use at the informal hearing are sent by SLHA to the family prior to the informal hearing, a copy of all such documents will also be sent to the informal hearing officer. The informal hearing officer will not receive any other evidence from SLHA outside of the informal hearing. All communications between the informal hearing officer and SLHA regarding the subject matter of the informal hearing will be in writing and copied to the family.	30-3

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<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p>	<p><b>30.3.7 Conduct at Hearings</b></p> <p>The hearing officer is responsible to ensure that hearings are conducted in a professional and business-like manner. Attendees are expected to comply with all hearing procedures established by the hearing officer and guidelines for conduct. Any person demonstrating disruptive, abusive or otherwise inappropriate behavior will be excused from the hearing at the discretion of the hearing officer.</p>	<p><b>30.3.9 Conduct of Hearings</b></p> <p>Attendees are expected to comply with all hearing procedures established by SLHA. Any person demonstrating disruptive, abusive, or otherwise inappropriate behavior will be excused from the hearing at the discretion of the informal hearing officer.</p> <p>At the start of each informal hearing, the informal hearing officer will read a preliminary statement that will include, but is not limited to, the following:</p> <ul style="list-style-type: none"> <li>• An explanation of the hearing format</li> <li>• A statement of the family's right to legal representation</li> <li>• A statement of the family's right to review the evidence that SLHA is relying on to support its decision</li> <li>• A reading of the notice of proposed termination, including a recitation of the list of documents that should have been provided to the family prior to the hearing</li> </ul> <p>At all informal hearings, the informal hearing officer must provide the family a copy of the notice of proposed termination and copies of all documents that should have been provided to the family prior to the hearing and ask the family if they received a copy of the notice and all documents before the hearing. If the family indicates that it did not receive a copy of any document relied on by SLHA prior to the informal hearing, the informal hearing officer will give the family copies of all documents not received and the family will be given the option to reschedule the hearing.</p>	<p>30-3</p>
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<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p>	<p><b>30.3.8 Evidence</b></p> <p>SLHA and the family will be given the opportunity to present evidence and question any witnesses. In general, all evidence is admissible at an informal hearing. Evidence may be considered without regard to admissibility under the rules of evidence applicable to judicial proceedings. Any evidence to be considered by the hearing officer must be presented at the time of the hearing. If either SLHA or the family fails to comply with the discovery requirements described above, the hearing officer will refuse to admit such evidence. Other than the failure of a party to comply with discovery, the hearing officer has the authority to overrule any objections to evidence.</p>	<p><b>30.3.10 Evidence</b></p> <p>SLHA and the family will each be given the opportunity to present evidence and question any witnesses.</p> <p>SLHA has the burden of proof. Therefore, SLHA must present its evidence first.</p> <p>Evidence may be considered without regard to admissibility under the rules of evidence applicable to judicial proceedings. However, hearsay will generally be insufficient, on its own, to support termination. Anonymous hearsay will never be considered by the informal hearing officer. Other than filed copies of pleadings, judgments and orders, information obtained from Missouri Case.net and other online court access sites is not an official court record and will be generally insufficient on its own to support termination.</p> <p>Evidence that is unrelated to the specific grounds set forth in the notice of proposed termination cannot be considered by the informal hearing officer when rendering the informal hearing decision.</p> <p>The informal hearing officer cannot consider any evidence that was not presented at the informal hearing with the exception of evidence submitted by the family in response to the informal hearing officer's request for additional information.</p>	<p>30-3</p>
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<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p> <p><b>30.3.9 Hearing Officer's Decision [24 CFR 982.555(e)(6)]</b></p> <p><b>30.3.9.2 Contents of Hearing Officer's Decision</b></p>	<p>The hearing officer will issue a written decision to the family and SLHA as soon as practicable after the hearing. The report will contain the following information:</p> <ul style="list-style-type: none"> <li>Hearing information: <ul style="list-style-type: none"> <li>Name of the participant</li> <li>Date, time and place of the hearing</li> <li>Name of the hearing officer</li> <li>Name of SLHA representative</li> <li>Name of the family's representative (if any)</li> </ul> </li> <li>Background: A brief, impartial statement of the reason for the hearing</li> <li>Summary of the Evidence: The hearing officer will summarize the testimony of each witness and identify any documents that a witness produced in support of his/her testimony and that are admitted into evidence</li> <li>Findings of Fact: The hearing officer will include all findings of fact based on a preponderance of the evidence</li> <li>Conclusions: The hearing officer will render a conclusion derived from the facts that were found to be true by a preponderance of the evidence <ul style="list-style-type: none"> <li>The conclusion will result in a determination of whether these facts uphold SLHA's decision</li> </ul> </li> <li>Order: The decision will include a statement of whether SLHA's action is upheld or overturned <ul style="list-style-type: none"> <li>If it is overturned, the hearing officer will instruct SLHA to change the action in accordance with the hearing officer's determination</li> <li>In the case of termination of assistance, the hearing officer will instruct SLHA to terminate the family from the HCV program</li> </ul> </li> </ul>	<p>The informal hearing officer will issue a written decision, stating briefly the reasons for the decision. Factual determinations relating to the individual circumstances of the family will be based on a preponderance of the evidence presented at the hearing.</p> <p>The informal hearing officer's written decision will include the following:</p> <p>Hearing information</p> <ul style="list-style-type: none"> <li>Name of the participant/family</li> <li>Date, time and place of the hearing</li> <li>Name of the informal hearing officer</li> <li>Name of SLHA representative present at the informal hearing</li> <li>Name of the family's representative (if any)</li> <li>Name of all other attendees</li> </ul> <p>Background information</p> <ul style="list-style-type: none"> <li>A brief, impartial statement of the reason for the informal hearing, including SLHA's stated reason for the proposed termination.</li> </ul> <p>Summary of the Evidence</p> <ul style="list-style-type: none"> <li>List of all documents and witnesses presented at the informal hearing; and</li> <li>A summary of the relevant testimony of each witness at the informal hearing.</li> </ul> <p>Findings of Fact</p> <ul style="list-style-type: none"> <li>A statement of all findings of fact based on a preponderance of the evidence presented at the informal hearing and/or submitted by the family pursuant to the informal hearing officer's request for additional information, including a description of all evidence relied on by the informal hearing officer, and mitigating factors considered by the informal hearing officer.</li> </ul>	<p>30-3</p>
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		<p>Decision The informal hearing officer will render a decision based on the informal hearing officer's findings of fact.</p> <ul style="list-style-type: none"> <li>• If the proposed termination is overturned, the informal hearing officer will instruct SLHA to continue the family's assistance.</li> <li>• If the proposed termination is affirmed, the informal hearing officer will instruct SLHA to terminate the family's participation in the HCV program. However, SLHA will not terminate the family's assistance until the last day of the month in which the Informal Hearing Decision is sent to the family.</li> </ul> <p>A copy of the entire Informal Hearing Decision will be sent to the family via First Class U.S. Mail immediately upon issuance by the Informal Hearing Officer along with copies of all documents referenced therein.</p>	
<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p>	<p><b>30.3.10 Procedures for Further Hearing</b> The hearing officer may ask the family for additional information and/or might adjourn the hearing in order to reconvene at a later date before reaching a decision. If the family misses an appointment or deadline ordered by the hearing officer, the action of SLHA will take effect and another hearing will not be granted.</p>	<p><b>30.3.11 Submission of Additional Evidence by the Family</b> The informal hearing officer may ask the family to provide additional relevant information before reaching a decision. The informal hearing officer will, in writing, provide the family with the date by which the additional relevant information must be provided. A copy must be made and placed in the family's file. If the family does not provide the requested additional information, the informal hearing officer will issue a decision based on the evidence presented at the informal hearing and will not consider the family's failure to provide further information in rendering the decision.</p>	30-4

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<p><b>Chapter 30 Informal Hearings</b></p> <p><b>30.3 Informal Hearing Procedures</b></p>	<p><b>30.3.11 SLHA Notice of Final Decision [24 CFR 982.555(f)]</b> SLHA is not bound by the decision of the hearing officer for matters in which SLHA is not required to provide an opportunity for a hearing, decisions that exceed the authority of the hearing officer, decisions that conflict with or contradict HUD regulations, requirements or are otherwise contrary to federal, state or local laws. If SLHA determines that it is not bound by the hearing officer's decision in accordance with HUD regulations, SLHA will promptly notify the family of the determination and the reason for the determination.</p>	<p><b>30.3.12 Effect of Informal Hearing Decision</b> SLHA is not bound by an informal hearing decision that is:</p> <ul style="list-style-type: none"> <li>(1) Concerning a matter for which SLHA is not required to provide an opportunity for an informal hearing or that otherwise exceeds the authority of the informal hearing officer; or</li> <li>(2) Contrary to HUD regulations or requirements, or otherwise contrary to federal, state, or local law.</li> </ul> <p>If SLHA determines that it is not bound by an informal hearing decision, SLHA will promptly notify the family of the determination, and of the reasons for the determination.</p>	<p>30-4</p>
<p><b>Chapter 36 Mobility Counseling Program</b></p> <p><b>36.1 Overview</b></p>		<p><b>Remove Mobility Chapter</b></p>	
<p><b>Chapter 36 Mainstream Voucher</b></p> <p><b>36.1 Overview</b></p>		<p>36.1 Overview</p> <p>The Emergency Winter Housing Pilot Program (EWHPP) is designed to provide safe and stable housing for unhoused families in St. Louis City during the harsh winter months, with a particular focus on those with members facing disabilities or chronic medical conditions. This pilot program leverages the flexibility offered by HUD's Mainstream Housing Choice Vouchers to provide critical housing assistance to eligible families facing homelessness. The program is a collaborative effort</p>	<p>36-1</p>



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		<p>between the St. Louis Housing Authority (SLHA), the St. Louis City Department of Human Services (DHS), St. Louis Continuum of Care, and other community partners.</p> <p>36.2 Program Goals</p> <p>The EWHPP aims to achieve the following goals:</p> <ul style="list-style-type: none"> <li>• Provide safe and stable housing for unhoused families with members who have disabilities or chronic medical conditions during the winter months.</li> <li>• Improve health outcomes for vulnerable individuals by mitigating the risks associated with homelessness and extreme weather conditions.</li> <li>• Reduce reliance on emergency medical services and institutional care by providing timely housing assistance and supportive services.</li> <li>• Promote long-term well-being and self-sufficiency by connecting families with resources and support networks.</li> </ul> <p>36.3 Target Population</p> <p>The EWHPP prioritizes assisting non-elderly persons with disabilities (aged 18-61) who are:</p> <ul style="list-style-type: none"> <li>• Transitioning out of institutional or segregated settings</li> <li>• At serious risk of institutionalization</li> <li>• Homeless</li> <li>• At risk of becoming homeless</li> </ul> <p>36.4 Eligibility Criteria</p> <p>To be eligible for the EWHPP, households must meet the following criteria:</p> <ul style="list-style-type: none"> <li>• Include at least one member meeting the target population criteria</li> </ul>	
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## Administrative Plan Changes/Additions 2025

		<ul style="list-style-type: none"> <li>• Be referred by DHS</li> <li>• Meet all general HCV program eligibility requirements (income limits, citizenship/eligible immigration status, etc.)</li> </ul> <p>36.5 Program Administration</p> <p>SLHA will administer the EWHPP in accordance with HUD guidance and the following policies:</p> <ul style="list-style-type: none"> <li>• Adopt a preference system for Mainstream Voucher applicants that prioritizes referrals from qualifying partners.</li> <li>• At its discretion, SLHA may utilize a separate waiting list for the program to expedite housing assistance for this vulnerable population.</li> <li>• If a separate waitlist is utilized, SLHA will maintain clear and up-to-date information on its website regarding waiting list status, application procedures, and any preference criteria in effect.</li> </ul> <p>36.6 HUD Guidance</p> <p>The EWHPP is implemented in accordance with the following HUD guidance:</p> <ul style="list-style-type: none"> <li>• PIH Notice 2024-30</li> <li>• PIH Notice 2024-17</li> <li>• PIH Notice 2023-13</li> </ul>	
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# **RESOLUTION No. 3038**

## MEMORANDUM

To: Board of Commissioners

From: Latasha Barnes, Executive Director

Date: May 7, 2025

Subject: Resolution No. 3038  
Authorizing and Approving an Amendment to the St. Louis Housing Authority  
Bylaws: Article II - Section 4 (Secretary)

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This memorandum presents a proposed amendment to Article II, Section 4 (Secretary) of the St. Louis Housing Authority Bylaws for the Board of Commissioners' review and approval.

### I. Proposed Amendment

The current language of the relevant portion of Article II, Section 4, is as follows:

*The following officers, in the following combinations, are authorized signatories of all St. Louis Housing Authority bank accounts:*

*The Secretary or the Director of Finance when countersigned by either, the Chair of the Board, the Vice-Chair of the Board, the Secretary (not to countersign own signature) or the Director of finance (not to countersign own signature).*

The proposed language of the relevant portion of Article II, Section 4, is as follows:

*The following officers, in the following combinations, are authorized signatories of all St. Louis Housing Authority bank accounts:*

*The Secretary, the Deputy Director, or the Director of Finance when countersigned by an authorized signatory. The Secretary and the Deputy Director, or the Secretary and the Director of Finance, or the Deputy Director and the Director of Finance in the event of the unavailability of the Secretary.*

### II. Justification

This proposed amendment will significantly strengthen the St. Louis Housing Authority's financial management framework and align it with best practices. By clarifying the designation of authorized signatories, the amendment achieves a critical segregation of duties between the Board's governance responsibilities and the management's operational execution. This clear separation actively strengthens the system of checks and balances, thereby reducing the potential for conflicts of interest and ensuring more independent financial oversight. Furthermore, assigning signatory authority to management staff promotes operational efficiency

by placing transactional responsibility with those directly involved in daily financial operations. These combined revisions will deliver a more robust and transparent financial management system, which fosters greater accountability throughout the organization.

### **III. Bylaws Requirements**

Article VI - Amendments: Section 1 of the St. Louis Housing Authority Bylaws governs amendments and states:

"These Bylaws may be amended by a majority of all the Commissioners at a meeting called for said purpose. Amendments shall be effective when approved by such authorities as may be required by the Department of Housing and Urban Development. Except by unanimous consent of all of the Commissioners, no proposed amendment to the Bylaws shall be voted upon until the same has been reduced to writing, filed with the Secretary and read at the regular meeting immediately preceding the meeting at which such amendment is voted upon."

This proposed amendment has been reduced to writing and will be presented and read at the regular meeting immediately preceding the meeting at which it is voted upon, in accordance with the Bylaws.

### **IV. Recommendation**

For the foregoing reasons, it is recommended that the Board of Commissioners approve the proposed amendment to Article II - Section 4 of the St. Louis Housing Authority Bylaws.

**AUTHORIZING AND APPROVING AN AMENDMENT TO BYLAWS:  
ARTICLE II - SECTION 4 (SECRETARY)**

**WHEREAS**, the Board of Commissioners of the St. Louis Housing Authority is authorized to amend its Bylaws in accordance with Article VI - Amendments: Section 1 of the St. Louis Housing Authority Bylaws and applicable law, including RSMo. 355.596; and

**WHEREAS**, the Board of Commissioners of the St. Louis Housing Authority deems it necessary and appropriate to amend Article II - Section 4 of the St. Louis Housing Authority Bylaws to:

- Enhance internal financial controls by establishing a clearer and more robust framework for the authorization of bank account transactions;
- Promote a distinct segregation of duties between the Board's governance responsibilities and management's operational responsibilities, thereby strengthening the system of checks and balances;
- Strengthen financial oversight by providing the Board with a more independent perspective on financial activities;
- Improve operational efficiency by streamlining the process for authorizing transactions and ensuring that those with the most direct involvement in day-to-day financial operations are responsible for their execution; and

**WHEREAS**, the proposed amendment has been prepared in writing and presented in accordance with the requirements of Article VI - Amendments: Section 1 of the St. Louis Housing Authority Bylaws.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE ST. LOUIS HOUSING AUTHORITY, that:**

1. The amendment to Article II - Section 4 of the St. Louis Housing Authority Bylaws, as presented in the attached exhibit, is hereby approved.
2. The Secretary is authorized and directed to take all necessary actions to implement this amendment, including seeking any required approval from the Department of Housing and Urban Development, and to ensure that the official Bylaws are updated accordingly.

# **ST. LOUIS HOUSING AUTHORITY**

## **BYLAWS**

### **Mission**

We, the undersigned Commissioners of the St. Louis Housing Authority, in recognition of the purpose and mission of this Authority according to the Housing Authorities Law of the State of Missouri, Chapter 99.010, Revised Statutes of the State of Missouri, do hereby declare that the purpose and mission of this Authority, in accordance with Chapter 99.030, "Declaration and Purpose of Law", is the providing of safe and sanitary dwelling accommodations for persons of low income, and that this Authority, as a Municipal Corporation, pursuant to Chapter 99.080, is exercising public and essential governmental functions, and in furtherance of its duties, has the power to make and from time to time amend and repeal bylaws, rules and regulations not inconsistent with Sections 99.010 to 99.230 to carry into effect the powers and purposes of this Authority, and accordingly, the following bylaws are hereby adopted:

## **ARTICLE I - THE AUTHORITY**

### **Section 1**

#### **Name of the Authority**

The name of the Authority shall be "St. Louis Housing Authority."

### **Section 2**

#### **Seal of the Authority**

The seal of the Authority shall be in the form of a circle and shall bear the name of the Authority and year of its organization.

### **Section 3**

#### **Office of the Authority**

The office of the Authority shall be located in the City of St. Louis, Missouri, at such place as is designated by the Board of Commissioners of the Authority.

## **ARTICLE II - OFFICERS**

### **Section 1**

#### **Officers**

The Officers of the Authority shall be a Chair, a Vice-Chair, a Secretary and a Treasurer. An officer whose appointment term expires before their elected term of office continues to serve until their successor is appointed.

#### **Chair**

The Chair shall preside at all meetings of the Board of Commissioners of the Authority. The Chair shall conduct all meetings of the Board of Commissioners in accordance with Robert's Rules of Order Newly Revised, (9<sup>th</sup> Edition 1990, Scott, Foresman and Company). At each meeting, the Chair shall submit such recommendations and information as he may consider proper concerning the business affairs and policies of the Authority. The Chair, in consultation with the Executive Director, shall be responsible for developing the agenda for such meetings. The Chair shall be empowered to organize the Commission in a manner deemed effective for the carrying forward of Commission business, i.e., standing, special and/or ad hoc committees, subject to approval by the Commission.

In addition, the Chair shall, as the need manifests itself, secure all funds required to conduct the activities of the Authority. This shall be accomplished through the obtaining of loans and issuance of obligations. In so doing, the Chair is authorized to pledge, as collateral for the borrowing, such of the Authority's assets as may be required.

The Chair shall act for the Commission when it is not in Session, and in cases of emergencies when it is not feasible to convene the entire Commission body.

### **Section 3**

#### **Vice-Chair**

The Vice-Chair shall perform the duties of the Chair in the absence or incapacity of the Chair; and in the case of the resignation or death of the Chair, the Vice-Chair shall perform such duties as are



imposed on the Chair until such time as the Board shall select a new Chair.

In addition, the Vice-Chair is authorized to procure funds in the same manner as the Chair.

#### **Section 4**

#### **Secretary**

The Secretary shall be the Executive Director of the Authority, and as such shall have general supervision over the administration of its business and affairs, subject to the direction of the commissioners.

The Secretary shall keep the records of the Authority, act as Secretary of the meetings of the Authority and record all votes, keep a record of proceedings of the Authority in a journal of proceedings to be maintained for such purpose, and perform all duties incident to the office. The Secretary or their delegate shall execute all contracts and instruments which the Authority is authorized to execute. The Secretary shall keep in safe custody the Seal of the Authority, and shall have the power to affix such Seal to all contracts and instruments, which he executes.

In addition, the Secretary shall have custody of all funds of the Authority, and shall deposit same in the name of the Authority in such bank as the Board of Commissioners may select. All funds of the Authority under the Secretary's care, which are deposited in a designated depository, as well as all securities pledged or deposited with the Federal Reserve Bank to secure the performance of any depository Fiscal Agent, shall be withdrawn, substituted for, or released, only upon the check, draft, note order or written consent of the Authority, signed manually or with machine-impressed facsimile signatures, or upon wire, electronic or telephone transfer with the concurrence of two officers authorized to effect such transfer. The following officers, in the following combinations, are authorized signatories of all St. Louis Housing Authority bank accounts:

The Secretary, the Deputy Executive Director, or the Director of Finance when countersigned by either authorized another party. The Secretary and the Deputy Executive Director, or the Secretary and the Director of Finance, or the Deputy Executive Director and the Director of Finance in the event of the unavailability of the Secretary, the Chair of the Board, the

~~Vice-Chair of the Board, the Secretary (not to countersign own signature)  
or the Director of finance (not to countersign own signature).~~

The following officers, in the following combinations, are authorized to effect wire or telephone transfer of funds from all St. Louis Housing Authority bank accounts:

The Secretary, the Deputy Executive Director or the Director of Finance, when transferring funds from an account controlled by the St. Louis Housing Authority. The Secretary and the Deputy Executive Director, or the Secretary and the Director of Finance, or the Deputy Executive Director and the Director of Finance in the event of the unavailability of the Secretary, when transferring funds from an account controlled by the St. Louis Housing Authority to an account not controlled by the St. Louis Housing Authority.

## **Section 5**

### **Treasurer**

The Treasurer shall render to the Authority such services as are usually incidental to the office, except those which are otherwise delegated. Fiscal statements shall be prepared by the staff, reviewed by the Executive Director and Treasurer, and presented to the Board by the Treasurer, not less than annually.

In the case of resignation, incapacity or death of the Chair or Vice-Chair, the Treasurer shall perform such duties as are imposed on the Chair until such time as the Board shall select a new Chair.

## **Section 6**

### **Additional Duties**

The Officers of the Authority shall perform such other duties and functions as may from time to time be required by the Authority or the Bylaws or the rules and regulations of the Authority.

## **Section 7**

### **Election or Appointment**

The Chair, Vice-Chair and Treasurer shall be elected at the annual meeting of the Authority from

among the Commissioners of the Authority, and shall hold office until the next annual meeting or until their successors are elected and qualified.

The Secretary shall be appointed by the Commissioners. Any person appointed to fill the office of the Secretary, or any vacancy therein, shall have such tenure as the Commissioners fix.

No Commissioner of the Authority shall be eligible to hold the office of Secretary except as a temporary appointee.

## **Section 8**

### **Committees**

The Commission shall have among its structure the necessary standing, special and/or ad hoc committees in order to carry forward the business of the Commission.

## **Section 9**

### **Vacancies**

Should the office of Chair, Vice-Chair or Treasurer become vacant, the Commissioners shall elect a successor from among their number at the next regular meeting, and such election shall be for the unexpired term of said office. Should the office of Secretary become vacant, the Commissioners shall appoint a successor in the manner set forth in Section 7.

## **ARTICLE III - MEETINGS**

### **Section 1**

#### **Annual Meeting**

The Annual Meeting of the Board of Commissioners of the Authority shall be held on the regularly-scheduled meeting date in February as described in Section 2.

### **Section 2**

#### **Regular Meetings**

Regular meetings of the Board of Commissioners of the Authority shall be held on the fourth Thursday of each month at the regular meeting place of the Board, except when a different time and place

are agreed upon by the majority of the Commissioners. Notice of such change and rescheduling of the regular meetings shall be given over the signature of the Secretary, and such notice shall be in writing and must be served upon each Commissioner and the Secretary as hereinafter provided. Notices may be delivered personally to each recipient or may be mailed to the business or home address of each recipient in time for its receipt at least two days prior to the date of such meeting.

### **Section 3**

#### **Special Meetings**

The Chair may, when deemed expedient, call a special meeting of the board for the purpose of transacting any business designated in the call.

The special meeting shall be held at the time and place as designated in the call.

Public notice of a special meeting shall be posted and delivered as set forth in Article III, Section 2 above.

### **Section 4**

#### **Quorum**

The powers of the Authority shall be vested in the Commissioners thereof. A majority of all Commissioners shall constitute a quorum for the purpose of conducting its business and exercising its powers and for all other purposes. A smaller number may recess from time to time until a quorum is obtained. When a quorum is in attendance, action may be taken by the Commission upon a vote of a majority of the Commissioners present.

### **Section 5**

#### **Order of Business**

At regular meetings of the Board of Commissioners, in general, the following shall be the Order of Business:

1. Call to Order/Roll Call

2. Comments from Residents on pending agenda items
3. Consent Agenda (i.e. minutes, etc...)
4. Items for Individual Consideration
5. Chair's Report
6. Secretary/Executive Directors Report
7. Residents' Concerns
8. Commissioners' Concerns
9. Public Concerns
10. Adjournment
11. Executive Session (if necessary)

## **Section 6**

### **Manner of Voting**

- a) Voting on all questions coming before the Board of Commissioners shall be by voice vote and the yeas and nays shall be entered upon the minutes of such meeting, unless a roll call is specifically requested by a Commissioner. In the case of elections, the vote may be by ballot.
- b) In the event that a quorum does not exist at a regularly scheduled meeting or special meeting, at the discretion of the Chair, a telephone vote can be taken where each Commissioner is polled by the Secretary. Additionally, a telephone vote can be taken, at the discretion of the Chair, when an emergency situation arises such that an issue needs immediate Board of Commissioners' action prior to the time of a regularly scheduled meeting or before a special Board of Commissioners meeting can be called. Such an emergency shall be justified in writing by the Executive Director. Notice shall be posted designating, in writing, the date and time the telephone vote shall be taken and the issue or issues on which to be voted.

Unless otherwise provided in the Articles of Incorporation of the corporation, members of the Board of Commissioners, or any of committee designated by the Board of Commissioners, may

participate in a meeting of the Board or committee by means of conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other, and participation in the meeting in this manner shall constitute presence in person at the meeting.

## **Section 7**

### **Rules of Order for Conducting Business**

All meetings shall be conducted in accordance with Robert's Rules of Order.

## **ARTICLE IV - PERSONNEL**

### **Section 1**

#### **Personnel**

The personnel of the Authority shall be governed by a set of personnel policies established and approved by the Board of Commissioners, and administered by the Executive Director through a set of personnel procedures developed by the office and by the terms and conditions of Federal regulations.

## **ARTICLE V - FIDELITY BONDS**

### **Section 1**

#### **Fidelity Bonds**

All officers and employees of the Authority who have been or shall be authorized to sign orders or checks for the payment of money from the accounts or funds of the Authority, and all officers or employees who have been or shall be authorized to countersign orders or checks, so sign, shall at the expense of the Authority, give bond for the faithful performance of their respective duties, in such amounts as are required by the Authority.

## **ARTICLE VI - AMENDMENTS**

### **Section 1**

#### **Amendments to Bylaws**

These Bylaws may be amended by a majority of all the Commissioners at a meeting called for said

purpose. Amendments shall be effective when approved by such authorities as may be required by the Department of Housing and Urban Development.

Except by unanimous consent of all of the Commissioners, no proposed amendment to the Bylaws shall be voted upon until the same has been reduced to writing, filed with the Secretary and read at the regular meeting immediately preceding the meeting at which such amendment is voted upon.

Revised 11/16/00

# **EXECUTIVE DIRECTOR REPORT**



# MEMORANDUM

To: Board of Commissioners

From: Latasha Barnes, Executive Director

Date: May 15, 2025

Subject: Executive Director Report

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This report details SLHA's ongoing efforts to strategically plan for the future, effectively manage key programs, and advance community transformation projects. For more detailed information, please refer to the accompanying Monthly Activity Reports.

### **Planning for the Future: FY 2025 Agency Plan**

The draft FY 2025 Agency Plan is currently available for online review during its 45-day comment period. SLHA is actively seeking valuable input from the Board, SLHA families, and community stakeholders. The draft plan will be presented to the City-Wide TAB on May 21, 2025 for their review and feedback. Further participation is encouraged through a virtual town hall meeting on May 28, 2025, and an in-person public hearing at SLHA at 3 p.m. on June 16, 2025. All public comments will be carefully considered in the finalization of the plan.

### **Ensuring Financial Stability and Compliance**

Our commitment to sound financial management is underscored by the successful completion of the FY 2024 Audit (covering the year ending September 30, 2024, and its blended component unit for December 31, 2023). The audit affirmed SLHA's adherence to federal program requirements in all material respects, demonstrating responsible stewardship of public funds. The comprehensive 2024 Audit Report is accessible on our website and has been provided to the Board for your review.

### **Empowering Residents Through New Opportunities**

SLHA is making significant strides in empowering residents on their journey towards self-sufficiency. Our recent enrollment campaigns are nearing completion with impressive results: 157 residents are taking steps towards their goals through the ROSS program, and another 96 are actively engaged in our FSS program, bringing their aspirations of upward mobility closer to reality.

The annual Resident Initiatives Jamboree, hosted on April 29, 2025, at St. Louis University's IL Monastero, was a resounding success, connecting 113 residents from across our public housing and HCV programs with vital resources and enriching learning opportunities. This dynamic event fostered connections with 25 community organizations and provided tangible benefits, including 35 health screenings, 34 residents gaining insights into healthy food, 26 engaging in creative

expression through art, and 26 receiving valuable financial literacy skills. Furthermore, 14 residents connected with utility assistance, and 10 took the first step towards ROSS enrollment. The event also fostered community and well-being with 300 meals served.

Building on this momentum, SLHA is thrilled to announce a new partnership with Lincoln University Cooperative Extension Program to launch the Bridge the Gap Summer Institute. This exciting four-week summer program will offer up to 50 SLHA-assisted youth free access to enriching STEM activities, hands-on urban agriculture experiences, character development, and positive social engagement opportunities this July, further investing in the bright futures of young residents.

### **Strong Performance in HCV Programming**

The Housing Choice Voucher (HCV) program continues to operate effectively, achieving a 100% inspection completion rate and voucher utilization rate. Although federal funding limitations have necessitated a temporary pause in drawing new families from the HCV waitlist, SLHA remains committed to serving vulnerable populations through its targeted voucher initiatives:

- **Mainstream Vouchers: Expanding Housing Opportunities for Individuals with Disabilities:** Demonstrating commitment to mitigating the impacts of homelessness, SLHA, in collaboration with the Department of Human Services (DHS) and its extensive homeless provider network, has successfully issued 51 new vouchers through the Emergency Winter Housing Pilot program. The impactful Community Housewarming Collection has garnered significant support, providing essential household goods to help new residents establish their homes. This program has reached its funding capacity for the time being.
- **Tenant Protection Vouchers: Bolstering Resident Stability:** SLHA recently secured HUD approval for 100 new Tenant Protection Vouchers, adding to the 170 already in use, specifically aimed at preventing the displacement of residents at Paul Brown Lofts. These vital vouchers offer crucial rent security for both property owners and residents facing potential subsidy disruptions, ensuring greater occupancy stability within the community.

### **Economic Pressures Impact Public Housing Operations**

SLHA is proactively addressing the impact of the dynamic federal funding and economic landscape on public housing operations. Decreases in Public Housing Operating Subsidy Obligations, combined with rising building and maintenance costs, present ongoing challenges and have affected the vacant unit turn process. This has resulted in a current overall public housing occupancy rate of 89%. While the majority of SLHA sites (23) maintain an occupancy rate of 90% or higher, staff are closely monitoring decreased occupancy at several locations. SLHA is actively working to return vacant units to occupancy, leveraging available Capital funds, insurance proceeds, and City grants to the fullest extent possible.

### **Transforming Communities: Stabilization Efforts Underway**

SLHA is actively advancing significant revitalization initiatives at key properties within its affordable housing portfolio:

- **Clinton-Peabody: Laying the Groundwork for a New Beginning**  
The ambitious RAD/Section 18 Blend conversion at Clinton-Peabody is progressing steadily. With the development team and HUD collaborating closely, the next phase of unit conversion

is underway, and plans for the demolition of the initial 71 units across six buildings are nearing implementation, pending final HUD approval following the environmental review. The redevelopment team recently launched the "Campaign to a New Home," proactively engaging residents in the re-occupancy planning process and providing resources for a smooth transition to their rebuilt homes.

- **Parkview on Track for Transformation through RAD and Modernization**

Significant progress is underway at Parkview Elderly Apartments with the strategic conversion to the Rental Assistance Demonstration (RAD) program, a move that will ensure long-term affordability and facilitate critical property rehabilitation through a stable funding source. The RAD application was submitted to HUD on April 30, 2025, following active engagement with residents through informative meetings. Complementing this foundational work, SLHA is also advancing key modernization projects, including a first-floor renovation and redesign (including new floorings, painting, furniture), access control system upgrade, and elevator replacement. Infrastructure needs are also being addressed with ongoing parking deck inspections and planned shoring.

- **King Louis Square: Charting a Course for RAD Conversion**

The Board's approval of the ground lease terms in March marked a significant milestone in the planned RAD conversion of King Louis Square and King Louis Square II. SLHA staff and the developer are in active collaboration, working through the necessary documentation to finalize the conversion process. Recognizing HUD's strong support for RAD as a means of ensuring stable funding for subsidized housing, this initiative is being carefully managed to benefit both residents and the agency, securing the long-term viability and quality of existing affordable housing resources.