

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.

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

- 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.

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

Annual Financial Statements

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

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

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

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

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.

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

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
Total Assets	\$186,850,593	\$189,411,588
Current Liabilities	\$3,353,579	\$3,106,129
Long-Term Liabilities	\$2,648,422	\$3,735,136
Total Liabilities	\$6,002,001	\$6,841,265
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	\$180,848,592	\$182,570,323

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.

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

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
Revenues		
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
Total Revenue	\$87,147,035	\$81,216,444
Expenses		
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
Total Expenses	\$88,868,766	\$84,853,343
Change in Net Position	(\$1,721,831)	(\$3,636,899)

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.

St. Louis Housing Authority
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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
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)
Ending Balance	\$80,890,333

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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
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)
Total	\$80,890,333	\$82,683,901

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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
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
Total		\$3,720,000	-	\$ 865,000	\$2,855,000

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.

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

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.

St. Louis Housing Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
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
ASSETS		
CURRENT ASSETS		
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>
NONCURRENT ASSETS		
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>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
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>
NONCURRENT LIABILITIES		
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>
NET POSITION		
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)

	2024	2023
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>\$ 2,786,910</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 5th anniversary date at a rate of 5% for the sixth – ninth year of the note, 10% for the eleventh – fourteenth year of the note, and 15% for the fifteenth – sixteenth year of the note until fully forgiven.

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

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

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

Loan forgiveness amortization on homeownership notes receivable for the year ended September 30, 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
ASSETS			
CURRENT ASSETS			
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
NONCURRENT ASSETS			
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
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
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>
NONCURRENT LIABILITIES			
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>
NET POSITION			
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	Total Cash	\$ 15,743,421	\$ 2,613,539	\$ -	\$ -	\$ 496,597	\$ 285,813	\$ 319,307	\$ 775,759	\$ 349,073	\$ 1,115,693
121	Accounts receivable - PHA projects	\$ -									
122	Accounts rec - HUD other projects	\$ 113,649	\$ 2,325	\$ -	\$ -	\$ 532	\$ 504	\$ 398	\$ 1,206	\$ 472	\$ 899
124	Account receivable - other government	\$ -									
125	Account receivable - miscellaneous	\$ 81,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,832	\$ -	\$ -
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	Total receivables, net of allow for doubtful accounts	\$ 652,077	\$ 40,898	\$ -	\$ -	\$ 85,743	\$ 14,790	\$ 19,922	\$ 95,184	\$ 6,478	\$ 34,132
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	Total Current Assets	\$ 18,431,856	\$ 3,019,608	\$ -	\$ -	\$ 658,911	\$ 357,892	\$ 392,568	\$ 1,021,629	\$ 420,434	\$ 1,319,151
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	Total capital assets, net of accumulated deprec	\$ 71,546,339	\$ 11,725,859	\$ 1,234,440	\$ 157,235	\$ 7,565,758	\$ 3,503,399	\$ 500,482	\$ 3,896,308	\$ 354,747	\$ 18,266,726
171-020	Notes, Loans, mortg rec - Non-current Partners	\$ 74,068,063									
171	Notes, Loans, & mortgages rec – N/C Partners	\$ 74,068,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Total Cash	\$ 316,524	\$ 831,381	\$ 167,409	\$ 732,573	\$ 287,816	\$ 309,256	\$ 197,874	\$ 199,679	\$ 926,112	\$ 173,123
121	Accounts receivable - PHA projects										
122	Accounts rec - HUD other projects	\$ 147	\$ 366	\$ 136	\$ 372	\$ 196	\$ 297	\$ 308	\$ 310	\$ 498	\$ 239
124	Account receivable - other government										
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
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	Total receivables, net of allow for doubtful accounts	\$ 4,061	\$ 366	\$ 136	\$ 372	\$ 196	\$ 297	\$ 308	\$ 310	\$ 35,498	\$ 239
131	Investments - unrestricted	\$ -			\$ -	\$ -					
132	Investments - restricted		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Investments - Restricted- pymt of curr liability										
142	Prepaid expenses and other assets	\$ 18,385									
150	Total Current Assets	\$ 338,971	\$ 831,747	\$ 167,545	\$ 732,945	\$ 288,012	\$ 309,553	\$ 198,182	\$ 199,989	\$ 961,610	\$ 173,362
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	Total capital assets, net of accumulated deprec	\$ 1,195,515	\$ -	\$ 73,634	\$ 128,583	\$ -	\$ -	\$ 865,677	\$ -	\$ -	\$ 190,000
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	Notes, Loans, & mortgages rec – N/C 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
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Total Cash	\$ 15,480	\$ 61,175	\$ 178,926	\$ 695,420	\$ 214,428	\$ 753,925	\$ 41,025	\$ (24,262)
121	Accounts receivable - PHA projects								
122	Accounts rec - HUD other projects	\$ 473	\$ 270	\$ 300	\$ 183	\$ -	\$ -	\$ -	\$ 98,393
124	Account receivable - other government								
125	Account receivable - miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,126	\$ -	\$ -
126	Accounts receivable - tenants								
126.1	Allowance for doubtful accounts - tenants								
126.2	Allowance for doubtful accounts - other						\$ -		
127	Notes, Loans, & Mortgages Receivable - Current								
128	Fraud recovery								
128.1	Allowance for doubtful accounts - fraud								
129	Accrued interest receivable	\$ -	\$ -	\$ -			\$ -		
120	Total receivables, net of allow for doubtful accounts	\$ 473	\$ 270	\$ 300	\$ 183	\$ -	\$ 43,126	\$ -	\$ 98,393
131	Investments - unrestricted						\$ -		
132	Investments - restricted	\$ -	\$ -	\$ -	\$ -	\$ -			
135	Investments - Restricted- pymt of curr liability								
142	Prepaid expenses and other assets						\$ 9,083		
150	Total Current Assets	\$ 15,953	\$ 61,445	\$ 179,226	\$ 695,603	\$ 214,428	\$ 806,133	\$ 41,025	\$ 74,131
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	Total capital assets, net of accumulated deprec	\$ -	\$ -	\$ -	\$ 863,748	\$ -	\$ 4,951,546	\$ -	\$ -
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	Notes, Loans, & mortgages rec – N/C Partners	\$ 7,262,952	\$ 5,799,057	\$ 4,895,708	\$ 2,250,358	\$ 3,847,500	\$ 5,608,174	\$ 5,120,345	\$ -
174	Other assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Total Tenant Revenue	\$2,206,794	\$77,021	\$77,021	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$21,305,584	\$3,122,598	\$2,082,760	\$1,039,838	\$0	\$0	\$0	\$0
70610	Capital grants	\$4,161,581	\$1,325,528		\$1,325,528	\$0		\$0	\$0
70700	Total Fee Revenue	\$0	\$0			\$0			\$0
70800	Other government grants	\$0	\$0			\$0			\$0
71100	Investment income - unrestricted	\$158,338	\$0	\$0		\$0			\$0
71200	Mortgage interest income	\$0	\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale	\$0	\$0			\$0			\$0
71400	Fraud recovery	\$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	Investment income - restricted	\$191,944	\$0	\$0		\$0			\$0
70000	Total Revenue	\$28,417,265	\$4,619,488	\$2,254,122	\$2,365,367	\$0	\$0	\$0	\$0
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	Total Operating-Administrative	\$4,930,231	\$1,037,021	\$489,813	\$547,209	\$0	\$0	\$0	\$0
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	Total Tenant Services	\$177,605	\$29,953	\$29,953	\$0	\$0	\$0	\$0	\$0
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	Total Utilities	\$4,516,796	\$503,357	\$503,357	\$0	\$0	\$0	\$0	\$0
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	Ordinary Maintenance and Operations	\$3,379,570	\$659,831	\$442,998	\$216,833	\$0	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary	\$303,370	\$30,512	\$30,512		\$0			\$0
94000	Total Maintenance	\$5,369,274	\$882,634	\$665,802	\$216,833	\$0	\$0	\$0	\$0
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	Total Protective Services	\$1,657,851	\$151,982	\$131,200	\$20,782	\$0	\$0	\$0	\$0
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	Total Insurance Premiums	\$1,145,941	\$183,431	\$183,431	\$0	\$0	\$0	\$0	\$0
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	Total Other General Expenses	\$7,138,807	\$57,279	\$57,279	\$0	\$0	\$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
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	Total Interest Expense and Amortization Cost	\$159,061	\$599	\$599	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$25,095,567	\$2,846,256	\$2,061,433	\$784,823	\$0	\$0	\$0	\$0
97000	Excess Revenue Over Operating Expenses	\$3,321,699	\$1,773,232	\$192,689	\$1,580,543	\$0	\$0	\$0	\$0
97100	Extraordinary maintenance	\$148,704	\$90,701	\$90,701	\$0	\$0			\$0
97200	Casualty losses- Non-capitalized	\$17,636	\$0	\$0		\$0			\$0
97300	Housing assistance payments	\$0	\$0			\$0			\$0
97350	HAP Portability-in	\$0	\$0			\$0			\$0
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	Total Expenses	\$29,990,182	\$4,296,751	\$3,511,928	\$784,823	\$0	\$0	\$0	\$0
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	Total other financing sources (uses)	\$0	-\$500,000	-\$244,985	-\$255,015	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	-\$1,572,916	-\$177,262	-\$1,502,790	\$1,325,528	\$0	\$0	\$0	\$0
11020	Required Annual Debt Principal Payments	\$870,250							
11030	Beginning equity	\$160,965,702	\$14,765,836	\$14,765,836		\$1,234,440	\$1,234,440		\$157,235
11040-070	Equity Transfers -CFP trf in (4910) (10093)	\$4,161,581	\$1,325,528	\$1,325,528		\$0			\$0
11040-080	Equity Transfers -CFP trf out (4911)	-\$4,161,581	-\$1,325,528		-\$1,325,528	\$0			\$0
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$1,325,528	-\$1,325,528	\$0	\$0	\$0	\$0
11190	Unit Months Available	30077	2,268	2,268		-	-		-
11210	Unit Months Leased	26286	1,628	1,628		-	-		-

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	Total Tenant Revenue	\$0	\$0	\$257,374	\$257,374	\$0	\$262,979	\$262,979	\$0
70600	HUD PHA operating grants	\$0	\$0	\$986,690	\$520,967	\$465,723	\$777,629	\$486,487	\$291,142
70610	Capital grants		\$0	\$0		\$0	\$0		\$0
70700	Total Fee Revenue			\$0			\$0		
70800	Other government grants			\$0			\$0		
71100	Investment income - unrestricted			\$34	\$34		\$124	\$124	
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0			\$0		
71400	Fraud recovery			\$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	Investment income - restricted			\$0	\$0		\$0		
70000	Total Revenue	\$0	\$0	\$1,274,431	\$808,708	\$465,723	\$1,049,858	\$758,716	\$291,142
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	Total Operating-Administrative	\$0	\$0	\$208,402	\$208,402	\$0	\$224,327	\$224,327	\$0
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	Total Tenant Services	\$0	\$0	\$12,714	\$12,714	\$0	\$10,213	\$10,213	\$0
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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$0	\$0	\$1,204,048	\$1,204,048	\$0	\$946,034	\$946,034	\$0
97000	Excess Revenue Over Operating Expenses	\$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	Housing assistance payments			\$0			\$0		
97350	HAP Portability-in			\$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	Total Expenses	\$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	Total other financing sources (uses)	\$0	\$0	\$327,000	\$792,723	-\$465,723	\$26,378	\$317,520	-\$291,142
10000	Excess (Deficiency) of Revenue Over (Under)	\$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	Equity Transfers -CFP trf in (4910) (10093)			\$0	\$0		\$0	\$0	
11040-080	Equity Transfers -CFP trf out (4911)			\$0		\$0	\$0		\$0
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	-		1,512	1,512		1,296	1,296	
11210	Unit Months Leased	-		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	Total Tenant Revenue	\$240,094	\$240,094	\$0	\$623,807	\$623,807	\$0	\$223,517	\$223,517
70600	HUD PHA operating grants	\$954,566	\$399,587	\$554,979	\$2,362,470	\$1,105,298	\$1,257,172	\$809,688	\$469,350
70610	Capital grants	\$60,116		\$60,116	\$952,962		\$952,962	\$0	
70700	Total Fee Revenue	\$0			\$0			\$0	
70800	Other government grants	\$0			\$0			\$0	
71100	Investment income - unrestricted	\$48	\$48		\$111	\$111		\$27	\$27
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	Fraud recovery	\$4,410	\$4,410		\$528	\$528		\$972	\$972
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	Investment income - restricted	\$0			\$0			\$0	
70000	Total Revenue	\$1,264,933	\$649,839	\$615,095	\$4,026,105	\$1,815,971	\$2,210,133	\$1,043,577	\$703,240
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	Total Operating-Administrative	\$277,306	\$181,427	\$95,879	\$505,402	\$398,598	\$106,804	\$265,349	\$211,038
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	Total Tenant Services	\$9,551	\$9,551	\$0	\$48,460	\$13,231	\$35,229	\$4,275	\$4,275
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	Total Utilities	\$185,005	\$185,005	\$0	\$392,208	\$392,208	\$0	\$228,951	\$228,951
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	Ordinary Maintenance and Operations	\$242,483	\$242,483	\$0	\$593,176	\$593,176	\$0	\$120,261	\$120,261
94500	Employee benefit contribution - ordinary	\$23,134	\$23,134		\$59,704	\$59,704		\$32,213	\$32,213
94000	Total Maintenance	\$422,082	\$422,082	\$0	\$937,226	\$937,226	\$0	\$273,661	\$273,661
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	Total Protective Services	\$108,162	\$108,162	\$0	\$455,701	\$455,701	\$0	\$88,833	\$88,833
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	Total Insurance Premiums	\$64,585	\$64,585	\$0	\$181,155	\$181,155	\$0	\$49,513	\$49,513
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	Total Other General Expenses	\$18,226	\$18,226	\$0	\$114,636	\$114,636	\$0	\$14,963	\$14,963

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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$1,084,917	\$989,038	\$95,879	\$2,634,788	\$2,492,755	\$142,033	\$925,545	\$871,235
97000	Excess Revenue Over Operating Expenses	\$180,016	-\$339,200	\$519,216	\$1,391,317	-\$676,784	\$2,068,101	\$118,032	-\$167,995
97100	Extraordinary maintenance	\$0	\$0		\$0	\$0	\$0	\$0	\$0
97200	Casualty losses- Non-capitalized	\$0			\$17,636	\$17,636		\$0	
97300	Housing assistance payments	\$0			\$0			\$0	
97350	HAP Portability-in	\$0			\$0			\$0	
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	Total Expenses	\$1,103,930	\$1,008,051	\$95,879	\$2,811,408	\$2,669,375	\$142,033	\$1,017,312	\$963,002
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	Total other financing sources (uses)	\$92,000	\$551,100	-\$459,100	\$195,622	\$1,310,761	-\$1,115,139	\$0	\$286,027
10000	Excess (Deficiency) of Revenue Over (Under)	\$253,003	\$192,887	\$60,116	\$1,410,319	\$457,357	\$952,962	\$26,265	\$26,265
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	Equity Transfers -CFP trf in (4910) (10093)	\$60,116	\$60,116		\$952,962	\$952,962		\$0	
11040-080	Equity Transfers -CFP trf out (4911)	-\$60,116		-\$60,116	-\$952,962		-\$952,962	\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$60,116	-\$60,116	\$0	\$952,962	-\$952,962	\$0	\$0
11190	Unit Months Available	1,188	1,188		3,305	3,305		1,429	1,429
11210	Unit Months Leased	1,018	1,018		2,726	2,726		1,314	1,314

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	Total Tenant Revenue	\$0	\$105,358	\$105,358	\$0	\$72,939	\$72,939	\$0	\$216,310
70600	HUD PHA operating grants	\$340,338	\$1,402,912	\$825,050	\$577,862	\$1,100,506	\$624,564	\$475,942	\$1,333,229
70610	Capital grants	\$0	\$0		\$0	\$533,213		\$533,213	\$863,855
70700	Total Fee Revenue		\$0			\$0			\$0
70800	Other government grants		\$0			\$0			\$0
71100	Investment income - unrestricted		\$0	\$0		\$0	\$0		\$0
71200	Mortgage interest income		\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0
71400	Fraud recovery		\$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	Investment income - restricted		\$0	\$0		\$0	\$0		\$0
70000	Total Revenue	\$340,338	\$1,549,063	\$971,202	\$577,862	\$1,726,536	\$717,380	\$1,009,155	\$2,468,211
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	Total Operating-Administrative	\$54,311	\$316,073	\$299,273	\$16,800	\$215,524	\$170,968	\$44,556	\$333,810
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	Total Tenant Services	\$0	\$15,697	\$15,697	\$0	\$9,067	\$9,067	\$0	\$11,120
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	Total Interest Expense and Amortization Cost	\$0	\$79	\$79	\$0	\$94,001	\$0	\$94,001	\$899
96900	Total Operating Expenses	\$54,311	\$1,378,799	\$1,279,495	\$99,304	\$1,039,264	\$896,180	\$143,085	\$1,288,322
97000	Excess Revenue Over Operating Expenses	\$286,027	\$170,265	-\$308,293	\$478,558	\$687,272	-\$178,799	\$866,071	\$1,179,889
97100	Extraordinary maintenance		\$0			\$0			\$0
97200	Casualty losses- Non-capitalized		\$0	\$0		\$0			\$0
97300	Housing assistance payments		\$0			\$0			\$0
97350	HAP Portability-in		\$0			\$0			\$0
97400	Depreciation expense		\$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	Total Expenses	\$54,311	\$2,434,486	\$2,335,182	\$99,304	\$1,353,271	\$1,210,186	\$143,085	\$1,677,881
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	Total other financing sources (uses)	-\$286,027	-\$141,000	\$337,558	-\$478,558	\$0	\$332,858	-\$332,858	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$1,026,422	-\$1,026,423	\$0	\$373,265	-\$159,948	\$533,213	\$790,330
11020	Required Annual Debt Principal Payments					\$533,213		\$533,213	
11030	Beginning equity		\$20,453,194	\$20,453,194		\$3,176,838	\$3,176,838		\$6,073,312
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0	\$0		\$533,213	\$533,213		\$863,855
11040-080	Equity Transfers -CFP trf out (4911)	\$0	\$0		\$0	-\$533,213		-\$533,213	-\$863,855
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$533,213	-\$533,213	\$0
11190	Unit Months Available		1,772	1,772		841	841		1,410
11210	Unit Months Leased		1,602	1,602		707	707		1,234

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	Total Tenant Revenue	\$216,310	\$0	\$98,378	\$98,378	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$671,689	\$661,540	\$1,459,279	\$1,019,190	\$440,089	\$518,209	\$518,209	\$0
70610	Capital grants		\$863,855	\$88,871		\$88,871	\$0		\$0
70700	Total Fee Revenue			\$0			\$0		
70800	Other government grants			\$0			\$0		
71100	Investment income - unrestricted	\$0		\$0	\$0		\$0		
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0	\$0		\$0		
71400	Fraud recovery	\$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	Investment income - restricted			\$0			\$426	\$426	
70000	Total Revenue	\$942,816	\$1,525,395	\$1,665,182	\$1,136,222	\$528,960	\$518,635	\$518,635	\$0
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	Total Operating-Administrative	\$207,022	\$126,788	\$245,406	\$240,528	\$4,878	\$63,211	\$63,211	\$0
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	Total Tenant Services	\$11,120	\$0	\$15,306	\$15,306	\$0	\$0	\$0	\$0
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	Total Interest Expense and Amortization Cost	\$899	\$0	\$950	\$950	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$1,161,533	\$126,788	\$1,361,460	\$1,351,454	\$10,006	\$672,382	\$672,382	\$0
97000	Excess Revenue Over Operating Expenses	-\$218,718	\$1,398,607	\$303,722	-\$215,232	\$518,954	-\$153,747	-\$153,747	\$0
97100	Extraordinary maintenance			\$0			\$0		
97200	Casualty losses- Non-capitalized			\$0	\$0		\$0		
97300	Housing assistance payments			\$0			\$0		
97350	HAP Portability-in			\$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	Total Expenses	\$1,551,093	\$126,788	\$1,498,954	\$1,488,948	\$10,006	\$672,382	\$672,382	\$0
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	Total other financing sources (uses)	\$534,752	-\$534,752	\$0	\$430,083	-\$430,083	\$62,000	\$62,000	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	-\$73,525	\$863,855	\$166,227	\$77,357	\$88,870	-\$91,747	-\$91,747	\$0
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	Equity Transfers -CFP trf in (4910) (10093)	\$863,855		\$88,871	\$88,871		\$0		
11040-080	Equity Transfers -CFP trf out (4911)		-\$863,855	-\$88,871		-\$88,871	\$0		
11040	Prior period adjustments, equity transfers, and	\$863,855	-\$863,855	\$0	\$88,871	-\$88,871	\$0	\$0	\$0
11190	Unit Months Available	1,410		1,094	1,094		966	966	
11210	Unit Months Leased	1,234		894	894		808	808	

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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$320,375	\$320,375	\$0	\$369,386	\$369,386	\$0	\$153,447	\$138,928
70610	Capital grants	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue	\$0			\$0			\$0	
70800	Other government grants	\$0			\$0			\$0	
71100	Investment income - unrestricted	\$0			\$0			\$0	
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	Fraud recovery	\$0			\$0			\$0	
71500	Other revenue	\$0	\$0		\$0	\$0		\$0	
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	Investment income - restricted	\$19,068	\$19,068		\$0	\$0		\$31	\$31
70000	Total Revenue	\$339,443	\$339,443	\$0	\$369,386	\$369,386	\$0	\$153,478	\$138,959
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	\$40,536	\$40,536		\$43,836	\$43,836		\$16,969	\$16,969
91900	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91000	Total Operating-Administrative	\$41,431	\$41,431	\$0	\$44,799	\$44,799	\$0	\$20,606	\$18,226
92100	Tenant services - salaries	\$0			\$0			\$0	
92200	Relocation Costs	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$0			\$0			\$0	
92400	Tenant services - other	\$0			\$0			\$0	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$528,880	\$528,880	\$0	\$543,174	\$543,174	\$0	\$228,445	\$223,975
97000	Excess Revenue Over Operating Expenses	-\$189,437	-\$189,437	\$0	-\$173,787	-\$173,787	\$0	-\$74,967	-\$85,016
97100	Extraordinary maintenance	\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0	
97300	Housing assistance payments	\$0			\$0			\$0	
97350	HAP Portability-in	\$0			\$0			\$0	
97400	Depreciation expense	\$0			\$0			\$0	
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	Total Expenses	\$528,880	\$528,880	\$0	\$543,174	\$543,174	\$0	\$228,445	\$223,975
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	Total other financing sources (uses)	\$18,000	\$18,000	\$0	\$0	\$0	\$0	-\$8,000	\$2,049
10000	Excess (Deficiency) of Revenue Over (Under)	-\$171,437	-\$171,437	\$0	-\$173,787	-\$173,787	\$0	-\$82,967	-\$82,967
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	Equity Transfers -CFP trf in (4910) (10093)	\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	737	737		763	763		432	432
11210	Unit Months Leased	632	632		667	667		414	414

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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$14,519	\$162,269	\$148,785	\$13,484	\$190,608	\$175,747	\$14,861	\$288,666
70610	Capital grants		\$0		\$0	\$0		\$0	\$0
70700	Total Fee Revenue		\$0			\$0			\$0
70800	Other government grants		\$0			\$0			\$0
71100	Investment income - unrestricted		\$0			\$0			\$0
71200	Mortgage interest income		\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0
71400	Fraud recovery		\$0			\$0			\$0
71500	Other revenue		\$0			\$0			\$3,585
71600	Gain or loss on sale of capital assets		\$0			\$0			\$0
72000	Investment income - restricted		\$0			\$19	\$19		\$1,658
70000	Total Revenue	\$14,519	\$162,269	\$148,785	\$13,484	\$190,628	\$175,766	\$14,861	\$293,909
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	Total Operating-Administrative	\$2,380	\$14,317	\$14,317	\$0	\$23,037	\$23,037	\$0	\$39,266
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	Total Tenant Services	\$0	\$750	\$750	\$0	\$0	\$0	\$0	\$4,785
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	Total Utilities	\$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	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	\$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	Total Protective Services	\$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	Total Insurance Premiums	\$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	Total Other General Expenses	\$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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$4,470	\$171,621	\$169,299	\$2,322	\$243,820	\$241,266	\$2,554	\$625,208
97000	Excess Revenue Over Operating Expenses	\$10,049	-\$9,352	-\$20,514	\$11,162	-\$53,193	-\$65,500	\$12,307	-\$331,299
97100	Extraordinary maintenance		\$0			\$0			\$0
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0
97300	Housing assistance payments		\$0			\$0			\$0
97350	HAP Portability-in		\$0			\$0			\$0
97400	Depreciation expense		\$0			\$0			\$0
97500	Fraud losses		\$0			\$0			\$0
97800	Dwelling units rent expense		\$0			\$0			\$0
90000	Total Expenses	\$4,470	\$171,621	\$169,299	\$2,322	\$243,820	\$241,266	\$2,554	\$625,208
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	Total other financing sources (uses)	-\$10,049	\$0	\$11,162	-\$11,162	-\$5,000	\$7,307	-\$12,307	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$9,352	-\$9,352	\$0	-\$58,193	-\$58,193	\$0	-\$331,299
11020	Required Annual Debt Principal Payments								
11030	Beginning equity		\$662,023	\$662,023		\$2,315,267	\$2,315,267		\$4,964,554
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		480	480		528	528		734
11210	Unit Months Leased		451	451		451	451		710

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	Total Tenant Revenue	\$0	\$0	\$29,017	\$29,017	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$267,735	\$20,931	\$192,114	\$136,415	\$55,699	\$332,630	\$307,319	\$25,311
70610	Capital grants		\$0	\$0		\$0	\$0		\$0
70700	Total Fee Revenue			\$0			\$0		
70800	Other government grants			\$0			\$0		
71100	Investment income - unrestricted			\$0	\$0		\$0		
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0			\$0		
71400	Fraud recovery			\$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	Investment income - restricted	\$1,658		\$0			\$33,227	\$33,227	
70000	Total Revenue	\$272,978	\$20,931	\$223,669	\$167,969	\$55,699	\$365,857	\$340,546	\$25,311
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	Total Operating-Administrative	\$39,266	\$0	\$37,936	\$37,936	\$0	\$20,691	\$20,691	\$0
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	Total Tenant Services	\$4,785	\$0	\$1,931	\$1,931	\$0	\$3,110	\$3,110	\$0
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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$621,609	\$3,599	\$179,943	\$178,550	\$1,393	\$484,028	\$479,675	\$4,354
97000	Excess Revenue Over Operating Expenses	-\$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	Housing assistance payments			\$0			\$0		
97350	HAP Portability-in			\$0			\$0		
97400	Depreciation expense			\$211,479	\$211,479		\$0		
97500	Fraud losses			\$0			\$0		
97800	Dwelling units rent expense			\$0			\$0		
90000	Total Expenses	\$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	Total other financing sources (uses)	\$17,332	-\$17,332	\$0	\$54,306	-\$54,306	-\$5,000	\$15,957	-\$20,957
10000	Excess (Deficiency) of Revenue Over (Under)	-\$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	Equity Transfers -CFP trf in (4910) (10093)			\$0	\$0		\$0		
11040-080	Equity Transfers -CFP trf out (4911)			\$0		\$0	\$0		
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	734		276	276		897	897	
11210	Unit Months Leased	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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$125,588	\$118,173	\$7,415	\$314,678	\$314,678	\$0	\$287,265	\$275,126
70610	Capital grants	\$0		\$0	\$0		\$0	\$0	
70700	Total Fee Revenue	\$0			\$0			\$0	
70800	Other government grants	\$0			\$0			\$0	
71100	Investment income - unrestricted	\$0			\$0			\$0	
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	Fraud recovery	\$0			\$0			\$0	
71500	Other revenue	\$0			\$0	\$0		\$0	\$0
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	Investment income - restricted	\$4,983	\$4,983		\$33,336	\$33,336		\$6,573	\$6,573
70000	Total Revenue	\$130,571	\$123,156	\$7,415	\$348,014	\$348,014	\$0	\$293,838	\$281,699
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	Total Operating-Administrative	\$6,135	\$6,135	\$0	\$21,342	\$21,342	\$0	\$20,110	\$20,110
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	Total Tenant Services	\$0	\$0	\$0	\$675	\$675	\$0	\$0	\$0
93100	Water	\$0			\$0			\$0	
93200	Electricity	\$0			\$0			\$0	
93300	Gas	\$0			\$0			\$0	
93600	Sewer	\$0			\$0			\$0	
93800	Other utilities expense	\$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	Total Utilities	\$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	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	\$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	Total Protective Services	\$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	Total Insurance Premiums	\$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	Total Other General Expenses	\$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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$184,464	\$183,187	\$1,277	\$600,661	\$600,661	\$0	\$342,671	\$340,582
97000	Excess Revenue Over Operating Expenses	-\$53,892	-\$60,030	\$6,138	-\$252,648	-\$252,648	\$0	-\$48,833	-\$58,883
97100	Extraordinary maintenance	\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0	
97300	Housing assistance payments	\$0			\$0			\$0	
97350	HAP Portability-in	\$0			\$0			\$0	
97400	Depreciation expense	\$0			\$0			\$0	
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	Total Expenses	\$184,464	\$183,187	\$1,277	\$600,661	\$600,661	\$0	\$342,671	\$340,582
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	Total other financing sources (uses)	\$0	\$6,138	-\$6,138	\$0	\$0	\$0	-\$20,000	-\$9,951
10000	Excess (Deficiency) of Revenue Over (Under)	-\$53,892	-\$53,892	\$0	-\$252,648	-\$252,648	\$0	-\$68,833	-\$68,833
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	Equity Transfers -CFP trf in (4910) (10093)	\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	264	264		960	960		425	425
11210	Unit Months Leased	242	242		927	927		392	392

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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$12,139	\$263,090	\$247,572	\$15,518	\$317,874	\$301,011	\$16,863	\$261,942
70610	Capital grants	\$0	\$0		\$0	\$0		\$0	\$0
70700	Total Fee Revenue		\$0			\$0			\$0
70800	Other government grants		\$0			\$0			\$0
71100	Investment income - unrestricted	\$0	\$0	\$0		\$0			\$0
71200	Mortgage interest income		\$0			\$0			\$0
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0
71400	Fraud recovery		\$0			\$0			\$0
71500	Other revenue		\$0	\$0		\$0	\$0		\$0
71600	Gain or loss on sale of capital assets		\$0	\$0		\$0			\$0
72000	Investment income - restricted		\$13,838	\$13,838		\$11,868	\$11,868		\$5,139
70000	Total Revenue	\$12,139	\$276,928	\$261,410	\$15,518	\$329,742	\$312,879	\$16,863	\$267,081
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	Total Operating-Administrative	\$0	\$26,458	\$26,458	\$0	\$34,183	\$34,183	\$0	\$31,350
92100	Tenant services - salaries		\$0			\$0			\$0
92200	Relocation Costs		\$0			\$0			\$0
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0
92400	Tenant services - other		\$0			\$0	\$0		\$0
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$2,090	\$416,379	\$413,708	\$2,670	\$574,398	\$571,496	\$2,902	\$489,435
97000	Excess Revenue Over Operating Expenses	\$10,049	-\$139,451	-\$152,299	\$12,848	-\$244,656	-\$258,617	\$13,961	-\$222,354
97100	Extraordinary maintenance		\$0			\$0			\$0
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0
97300	Housing assistance payments		\$0			\$0			\$0
97350	HAP Portability-in		\$0			\$0			\$0
97400	Depreciation expense		\$0			\$0			\$0
97500	Fraud losses		\$0			\$0			\$0
97800	Dwelling units rent expense		\$0			\$0			\$0
90000	Total Expenses	\$2,090	\$416,379	\$413,708	\$2,670	\$574,398	\$571,496	\$2,902	\$489,435
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	Total other financing sources (uses)	-\$10,049	\$0	\$12,848	-\$12,848	\$0	\$13,961	-\$13,961	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$139,451	-\$139,451	\$0	-\$244,656	-\$244,656	\$0	-\$222,354
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	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0			\$0
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0			\$0
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		408	408		597	597		429
11210	Unit Months Leased		284	284		579	579		305

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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$247,080	\$14,862	\$710,060	\$453,260	\$256,800	\$246,023	\$220,712	\$25,311
70610	Capital grants		\$0	\$0		\$0	\$0		\$0
70700	Total Fee Revenue			\$0			\$0		
70800	Other government grants			\$0			\$0		
71100	Investment income - unrestricted	\$0		\$157,993	\$157,993		\$0		
71200	Mortgage interest income			\$0			\$0		
71300	Proceeds from disposition of assets held for sale			\$0			\$0		
71400	Fraud recovery			\$0			\$0		
71500	Other revenue	\$0		\$34	\$34		\$0	\$0	
71600	Gain or loss on sale of capital assets			\$0			\$0		
72000	Investment income - restricted	\$5,139		\$31,561	\$31,561		\$323	\$323	
70000	Total Revenue	\$252,219	\$14,862	\$899,647	\$642,847	\$256,800	\$246,346	\$221,035	\$25,311
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	Total Operating-Administrative	\$31,350	\$0	\$30,984	\$30,984	\$0	\$20,550	\$20,550	\$0
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	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$486,881	\$2,554	\$666,977	\$410,177	\$256,800	\$457,483	\$453,129	\$4,354
97000	Excess Revenue Over Operating Expenses	-\$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	Housing assistance payments			\$0			\$0		
97350	HAP Portability-in			\$0			\$0		
97400	Depreciation expense			\$0			\$0		
97500	Fraud losses			\$0			\$0		
97800	Dwelling units rent expense			\$0			\$0		
90000	Total Expenses	\$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	Total other financing sources (uses)	\$12,308	-\$12,308	\$0	\$0	\$0	-\$12,000	\$8,957	-\$20,957
10000	Excess (Deficiency) of Revenue Over (Under)	-\$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	Equity Transfers -CFP trf in (4910) (10093)			\$0			\$0		
11040-080	Equity Transfers -CFP trf out (4911)			\$0			\$0		
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	429		1,431	1,431		900	900	
11210	Unit Months Leased	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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$431,689	\$431,689	\$0	\$301,064	\$301,064	\$0	\$218,947	\$218,947
70610	Capital grants	\$0	\$0	\$0	\$0		\$0	\$0	\$0
			\$0						
70700	Total Fee Revenue	\$0			\$0			\$0	
70800	Other government grants	\$0			\$0			\$0	
71100	Investment income - unrestricted	\$0			\$0			\$0	
71200	Mortgage interest income	\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale	\$0			\$0			\$0	
71400	Fraud recovery	\$0			\$0			\$0	
71500	Other revenue	\$0			\$0	\$0		\$0	\$0
71600	Gain or loss on sale of capital assets	\$0			\$0			\$0	
72000	Investment income - restricted	\$299	\$299		\$794	\$794		\$11,660	\$11,660
70000	Total Revenue	\$431,988	\$431,988	\$0	\$301,858	\$301,858	\$0	\$230,607	\$230,607
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	Total Operating-Administrative	\$40,409	\$40,409	\$0	\$35,192	\$35,192	\$0	\$23,756	\$23,756
92100	Tenant services - salaries	\$0			\$0			\$0	
92200	Relocation Costs	\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services	\$0			\$0			\$0	
92400	Tenant services - other	\$0			\$0	\$0		\$0	\$0
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96900	Total Operating Expenses	\$682,910	\$682,910	\$0	\$503,554	\$503,554	\$0	\$519,270	\$519,270
97000	Excess Revenue Over Operating Expenses	-\$250,922	-\$250,922	\$0	-\$201,696	-\$201,696	\$0	-\$288,663	-\$288,663
97100	Extraordinary maintenance	\$0			\$0			\$0	
97200	Casualty losses- Non-capitalized	\$0			\$0			\$0	
97300	Housing assistance payments	\$0			\$0			\$0	
97350	HAP Portability-in	\$0			\$0			\$0	
97400	Depreciation expense	\$0			\$0			\$0	
97500	Fraud losses	\$0			\$0			\$0	
97800	Dwelling units rent expense	\$0			\$0			\$0	
90000	Total Expenses	\$682,910	\$682,910	\$0	\$503,554	\$503,554	\$0	\$519,270	\$519,270
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	Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	-\$250,922	-\$250,922	\$0	-\$201,696	-\$201,696	\$0	-\$288,663	-\$288,663
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	Equity Transfers -CFP trf in (4910) (10093)	\$0			\$0			\$0	
11040-080	Equity Transfers -CFP trf out (4911)	\$0			\$0			\$0	
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available	840	840		703	703		545	545
11210	Unit Months Leased	767	767		648	648		451	451

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	Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$0	\$134,559	\$134,559	\$0	\$101,085	\$101,085	\$0	\$692,005	\$0
70610	Capital grants		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70700	Total Fee Revenue		\$0			\$0			\$0	
70800	Other government grants		\$0			\$0			\$0	
71100	Investment income - unrestricted		\$0			\$0			\$0	
71200	Mortgage interest income		\$0			\$0			\$0	
71300	Proceeds from disposition of assets held for sale		\$0			\$0			\$0	
71400	Fraud recovery		\$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	Investment income - restricted		\$17,123	\$17,123		\$17	\$17		\$0	
70000	Total Revenue	\$0	\$151,682	\$151,682	\$0	\$101,102	\$101,102	\$0	\$703,094	\$11,089
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	Total Operating-Administrative	\$0	\$18,891	\$18,891	\$0	\$400	\$400	\$0	\$685,396	-\$1,718
92100	Tenant services - salaries		\$0			\$0			\$0	
92200	Relocation Costs		\$0			\$0			\$0	
92300	Employee benefit contributions - tenant services		\$0			\$0			\$0	
92400	Tenant services - other		\$0			\$0	\$0		\$0	
92500	Total Tenant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100	Water		\$0			\$0			\$0	
93200	Electricity		\$0			\$0			\$0	
93300	Gas		\$0			\$0			\$0	
93600	Sewer		\$0			\$0			\$0	
93800	Other utilities expense		\$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	Total Utilities	\$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	Ordinary Maintenance and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464	\$0
94500	Employee benefit contribution - ordinary		\$0			\$0			\$0	
94000	Total Maintenance	\$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	Total Protective Services	\$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	Total Insurance Premiums	\$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	Total Other General Expenses	\$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	Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89	\$89
96900	Total Operating Expenses	\$0	\$310,288	\$310,288	\$0	\$202,838	\$202,838	\$0	\$693,702	\$1,697
97000	Excess Revenue Over Operating Expenses	\$0	-\$158,606	-\$158,606	\$0	-\$101,736	-\$101,736	\$0	\$9,392	\$9,392
97100	Extraordinary maintenance		\$0			\$0			\$0	\$0
97200	Casualty losses- Non-capitalized		\$0			\$0			\$0	
97300	Housing assistance payments		\$0			\$0			\$0	
97350	HAP Portability-in		\$0			\$0			\$0	
97400	Depreciation expense		\$0			\$0			\$205,577	\$205,577
97500	Fraud losses		\$0			\$0			\$0	
97800	Dwelling units rent expense		\$0			\$0			\$0	
90000	Total Expenses	\$0	\$310,288	\$310,288	\$0	\$202,838	\$202,838	\$0	\$899,279	\$207,275
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	Total other financing sources (uses)	\$0	-\$30,000	-\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	-\$188,606	-\$188,606	\$0	-\$101,736	-\$101,736	\$0	-\$196,185	-\$196,186
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	Equity Transfers -CFP trf in (4910) (10093)		\$0			\$0	\$0		\$0	
11040-080	Equity Transfers -CFP trf out (4911)		\$0			\$0		\$0	\$0	\$0
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11190	Unit Months Available		419	419		228	228		-	-
11210	Unit Months Leased		389	389		214	214		-	-

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	Total Tenant Revenue	\$0	\$0	\$0	\$0
70600	HUD PHA operating grants	\$692,005	\$62,444		\$62,444
70610	Capital grants	\$0	\$337,037		\$337,037
70700	Total Fee Revenue		\$0		
70800	Other government grants		\$0		
71100	Investment income - unrestricted		\$0		
71200	Mortgage interest income		\$0		
71300	Proceeds from disposition of assets held for sale		\$0		
71400	Fraud recovery		\$0		
71500	Other revenue		\$628	\$628	
71600	Gain or loss on sale of capital assets		\$0		
72000	Investment income - restricted		\$0		
70000	Total Revenue	\$692,005	\$400,109	\$628	\$399,481
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	Total Operating-Administrative	\$687,114	\$1,158	\$1,158	\$0
92100	Tenant services - salaries		\$0		
92200	Relocation Costs	\$0	\$0		
92300	Employee benefit contributions - tenant services		\$0		
92400	Tenant services - other		\$0		
92500	Total Tenant Services	\$0	\$0	\$0	\$0
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	Total Utilities	\$0	\$0	\$0	\$0
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	Ordinary Maintenance and Operations	\$464	\$0	\$0	\$0
94500	Employee benefit contribution - ordinary		\$0		
94000	Total Maintenance	\$464	\$0	\$0	\$0
95100	Protective services - labor		\$0		
95200	Protective services - other contract costs		\$0		
95300	Protective services - other		\$0		
95500	Employee benefit contributions - protective		\$0		
95000	Total Protective Services	\$0	\$0	\$0	\$0
96110	Property Insurance		\$0		
96120	Liability Insurance	\$0	\$0		
96130	Workmen's Compensation		\$0		
96140	All other Insurance	\$2,307	\$0		
96100	Total Insurance Premiums	\$2,307	\$0	\$0	\$0
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	Total Other General Expenses	\$2,119	\$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
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	Total Interest Expense and Amortization Cost	\$0	\$62,444	\$0	\$62,444
96900	Total Operating Expenses	\$692,005	\$63,602	\$1,158	\$62,444
97000	Excess Revenue Over Operating Expenses	\$0	\$336,507	-\$530	\$337,037
97100	Extraordinary maintenance		\$0		
97200	Casualty losses- Non-capitalized		\$0		
97300	Housing assistance payments		\$0		
97350	HAP Portability-in		\$0		
97400	Depreciation expense		\$0		
97500	Fraud losses		\$0		
97800	Dwelling units rent expense		\$0		
90000	Total Expenses	\$692,005	\$63,602	\$1,158	\$62,444
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	Total other financing sources (uses)	\$0	\$0	\$0	\$0
10000	Excess (Deficiency) of Revenue Over (Under)	\$0	\$336,507	-\$530	\$337,037
11020	Required Annual Debt Principal Payments		\$337,037		\$337,037
11030	Beginning equity		\$3,677,702	\$3,677,702	\$0
11040-070	Equity Transfers -CFP trf in (4910) (10093)		\$337,037	\$337,037	
11040-080	Equity Transfers -CFP trf out (4911)		-\$337,037		-\$337,037
11040	Prior period adjustments, equity transfers, and	\$0	\$0	\$337,037	-\$337,037
11190	Unit Months Available		-	-	
11210	Unit Months Leased		-	-	

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	\$ -	\$ -					\$ -	\$ -	\$ -

			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
70400	Tenant revenue - other	\$ 11,929									
70500	Total Tenant Revenue	\$ 359,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	HUD PHA operating grants	\$ 57,810,671	\$ -	\$ -	\$ 279,846	\$ -	\$ -	\$ -	\$ 1,423,072	\$ 229,037	\$ 55,878,716
70610	Capital grants	\$ -		\$ -							
70700	Total Fee Revenue	\$ -									
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	Total Revenue	\$ 59,527,512	\$ 293,637	\$ 45,981	\$ 279,846	\$ 238,690	\$ 125,030	\$ -	\$ 1,423,072	\$ 229,037	\$ 55,886,202
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

			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
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	Total Operating-Administrative	\$ 5,343,446	\$ 256,550	\$ -	\$ 277,369	\$ 15,257	\$ 3,086	\$ -	\$ 42,729	\$ 17,386	\$ 4,505,614
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	Total Tenant Services	\$ 366,168	\$ 43,636	\$ -	\$ 2,476	\$ -	\$ 3,709	\$ -	\$ 23,385	\$ -	\$ 286,171
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	Total Utilities	\$ 285,408	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,971
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	Ordinary Maintenance and Operations Contracts	\$ 238,705	\$ 49,883	\$ 2,955					\$ -	\$ -	\$ 82,201

			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
94500	Employee benefit contribution - ordinary maintenance	\$ 56,504									
94000	Total Maintenance	\$ 429,466	\$ 49,989	\$ 2,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,849
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	Total Protective Services	\$ 146,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,010
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	Total Insurance Premiums	\$ 178,983	\$ 1,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,376
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	Total Other General Expenses	\$ 54,716	\$ 9,900	\$ 11,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,839
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	Total Interest Expense and Amortization Cost	\$ 152,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207
96900	Total Operating Expenses	\$ 6,957,212	\$ 361,658	\$ 13,969	\$ 279,846	\$ 15,257	\$ 6,795	\$ -	\$ 66,114	\$ 17,386	\$ 5,101,037
		\$ -									
97000	Excess Revenue Over Operating Expenses	\$ 52,570,300	\$ (68,021)	\$ 32,012	\$ -	\$ 223,433	\$ 118,235		\$ 1,356,958	\$ 211,651	\$ 50,785,165
97100	Extraordinary maintenance	\$ 28,835	\$ -								

			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
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	Housing assistance payments	\$ 52,267,654							\$ 1,254,967	\$ 214,644	\$ 50,798,043
97350	HAP Portability-in	\$ -							\$ -	\$ -	\$ -
97400	Depreciation expense	\$ 424,456									\$ 59,007
97500	Fraud losses	\$ -									
97800	Dwelling units rent expense	\$ -									
90000	Total Expenses	\$ 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	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses - Debit =income is more	\$ (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	Prior period adjustments, equity transfers, and correction of errors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	Administrative Fee Equity	\$ 5,650,377									\$ 5,650,377
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ -									\$ -
11180-010	Housing Assistance Payment Revenues	\$ 51,000,759									\$ 51,000,759
11180-015	Fraud Recovery Revenue	\$ -									\$ -
11180-020	Other Revenue	\$ -									\$ -
11180-021	Comment for Other Revenue	\$ -									
11180-025	Investment Income	\$ -									\$ -
11180-030	Total HAP Revenues	\$ 51,000,759									\$ 51,000,759
11180-080	Housing Assistance Payments	\$ 50,798,043									\$ 50,798,043
11180-090	Other Expenses	\$ -									\$ -
11180-100	Total Housing Assistance Payments Expenses	\$ 50,798,043									\$ 50,798,043
11180-002	Net Housing Assistance Payments	\$ 202,716									\$ 202,716
11180-003	Housing Assistance Pymnts Equity-Ending Bal	\$ 202,716									\$ 202,716
11180	Housing Assistance Payments Equity	\$ 202,716									\$ 202,716
11190	Unit Months Available	\$ 90,234	0	0	0	0	0	0	1920	894	87420

			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

		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
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	Total Cash	\$ 1,447,696
122	Accounts receivable - HUD other projects	\$ -
124	Account receivable - other government	
125	Account receivable - miscellaneous	\$ 6,604
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	Total receivables, net of allowance for doubtful accounts	\$ 16,466
131	Investments - unrestricted	
132	Investments - restricted	
142	Prepaid expenses and other assets	\$ 22,322
150	Total Current Assets	\$ 1,486,484
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	Total capital assets, net of accumulated depreciation	\$ 8,971,293
171	Notes, Loans, & mortgages receivable – Non-current	\$ -
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	\$ 9,054,994
190	Total Assets	\$ 10,541,478

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

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	Accounts payable - HUD PHA Programs	
332	Accounts payable - PHA Projects	
333	Accounts payable - other government	
341	Tenant security deposits	\$ 28,474
342	Deferred revenue	\$ 260,459
343	Curr portion long-term debt - capital proj/mortg rev bonds	\$ -
344	Current portion of long-term debt - operating borrowings	
345	Other current liabilities	\$ -
346	Accrued liabilities - other	\$ 11,631
347	Inter program - due to	
348	Loan liability - current	
310	Total Current Liabilities	\$ 732,827

351	Capital Projects/ Mortgage Revenue Bonds	\$ 8,383,716
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	Loan liability – Non-current	
357	Accrued Pension and OPEB Liability	
350	Total Non-Current Liabilities	\$ 8,384,371

300	Total Liabilities	\$ 9,117,198
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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	Total Equity/Net Assets	\$1,424,280

600	Total Liabilities and Equity/Net assets	\$10,541,478
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	Income Statement	
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

		6.2
Line Item No.	St. Louis Housing Authority September FY 2024 Audited FDS	Component Units- Blended (Kingsbury 180) December 2023
91800	Travel	
91810	Allocated Overhead	
91900	Other	\$ 3,331
91000	Total Operating-Administrative	\$ 225,454
92100	Tenant services - salaries	
92200	Relocation Costs	
92300	Employee benefit contributions - tenant services	
92400	Tenant services - other	\$ 6,792
92500	Total Tenant Services	\$ 6,792
93100	Water	\$ 21,018
93200	Electricity	\$ 137,923
93300	Gas	\$ 12,587
93600	Sewer	\$ 66,810
93000	Total Utilities	\$ 238,339
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	Ordinary Maintenance and Operations Contracts	\$ 103,666

		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	Total Maintenance	\$ 288,673
95100	Protective services - labor	
95200	Protective services - other contract costs	\$ 108,089
95300	Protective services - other	\$ 283
95500	Employee benefit contributions - protective services	
95000	Total Protective Services	\$ 108,371
96110	Property Insurance	\$ 49,031
96120	Liability Insurance	\$ 13,667
96130	Workmen's Compensation	\$ 3,543
96140	All other Insurance	\$ 1,881
96100	Total Insurance Premiums	\$ 68,122
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	Total Other General Expenses	\$ 6,963
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	Total Interest Expense and Amortization Cost	\$ 152,436
96900	Total Operating Expenses	\$ 1,095,151
97000	Excess Revenue Over Operating Expenses	\$ (89,134)
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	Total Cash	\$ 15,743,422	\$ 15,533,476	\$ -	\$ 31,276,900
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	Total receivables, net of allowance for doubtful accounts	\$ 652,077	\$ 2,149,385	\$ -	\$ 2,801,461
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	Total Current Assets	\$ 18,431,855	\$ 21,663,567	\$ -	\$ 40,095,422
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	Total capital assets, net of accumulated depreciation	\$ 71,546,337	\$ 9,411,777	\$ -	\$ 80,958,114

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

190	Total Assets	\$ 164,046,256	\$ 31,390,720	\$ (8,586,379)	\$ 186,850,597
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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	Accounts payable - HUD PHA Programs	\$ -	\$ -		\$ -
332	Accounts payable - PHA Projects	\$ -	\$ -		\$ -
333	Accounts payable - other government	\$ -	\$ -		\$ -
341	Tenant security deposits	\$ 206,265	\$ 28,474		\$ 234,739
342	Deferred revenue	\$ 84,804	\$ 491,909	\$ -	\$ 576,713
343	Current portion of long-term debt - capital projects/mortg revenue bonds	\$ 956,545	\$ 15,407	\$ -	\$ 971,952
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	Loan liability - current	\$ -	\$ -		\$ -
310	Total Current Liabilities	\$ 2,318,292	\$ 1,154,254	\$ (118,962)	\$ 3,353,584

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	Total Maintenance	\$ 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	Total Protective Services	\$ 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	Total Insurance Premiums	\$ 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	Total Other General Expenses	\$ 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	Total Interest Expense and Amortization Cost	\$ 159,061	\$ 152,643	\$ (152,436)	\$ 159,268
					\$ -
96900	Total Operating Expenses	\$ 25,095,567	\$ 6,957,213	\$ (799,551)	\$ 31,253,229
					\$ -
97000	Excess Revenue Over Operating Expenses	\$ 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.