

State of Minnesota



**Office of the State Auditor**

Julie Blaha  
State Auditor

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**Metropolitan Council  
Housing and Redevelopment Authority  
Saint Paul, Minnesota**

Financial Data Schedule

Year Ended December 31, 2020

## **Description of the Office of the State Auditor**

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** – conducts financial and legal compliance audits of local governments;

**Government Information** – collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** – provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

**Pension** – monitors investment, financial, and actuarial reporting for Minnesota’s local public pension funds; and

**Tax Increment Financing** – promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**Metropolitan Council  
Housing and Redevelopment Authority  
Saint Paul, Minnesota**

Year Ended December 31, 2020



**Office of the State Auditor**

Financial Data Schedule

**Audit Practice Division  
Office of the State Auditor  
State of Minnesota**

**METROPOLITAN COUNCIL  
HOUSING AND REDEVELOPMENT AUTHORITY  
SAINT PAUL, MINNESOTA**

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**INDEPENDENT AUDITOR'S REPORT  
ON THE FINANCIAL DATA SCHEDULE**

Metropolitan Council of the Twin Cities Area  
Saint Paul, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Metropolitan Council of the Twin Cities Area, a component unit of the State of Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Metropolitan Council's basic financial statements. We have issued our report thereon dated June 22, 2021, which contained unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Metropolitan Council's basic financial statements. The accompanying Financial Data Schedule as required by the U.S. Department of Housing and Urban Development (HUD) Real Estate Assessment Center (REAC) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Metropolitan Council is responsible for the accuracy and completeness of the Financial Data Schedule, which was derived from and relates 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

June 22, 2021

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR

**FINANCIAL DATA SCHEDULE**

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
111 Cash - Unrestricted			\$2,429,907		\$5,278,384
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					\$1,916,187
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					\$17,984
100 Total Cash	\$0	\$0	\$2,429,907	\$0	\$7,212,555
121 Accounts Receivable - PHA Projects					\$1,109,269
122 Accounts Receivable - HUD Other Projects				\$164,255	
124 Accounts Receivable - Other Government			\$627,756		
125 Accounts Receivable - Miscellaneous			\$5,462		
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other			\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable			\$1,757		\$11,627
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$0	\$634,975	\$164,255	\$1,120,896
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From			\$347,835	\$0	
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$0	\$3,412,717	\$164,255	\$8,333,451
161 Land	\$480,000				
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration					
165 Leasehold Improvements					
166 Accumulated Depreciation					
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$480,000	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$480,000	\$0	\$0	\$0	\$0
200 Deferred Outflow of Resources			\$50,679		\$111,914
290 Total Assets and Deferred Outflow of Resources	\$480,000	\$0	\$3,463,396	\$164,255	\$8,445,365



METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
311 Bank Overdraft					
312 Accounts Payable <= 90 Days			\$4,103		\$63,782
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable			\$151,195		
322 Accrued Compensated Absences - Current Portion			\$210,091		
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs				\$1,552	
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue			\$0		
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					\$17,984
346 Accrued Liabilities - Other					
347 Inter Program - Due To				\$162,703	
348 Loan Liability - Current				\$0	
310 Total Current Liabilities	\$0	\$0	\$365,389	\$164,255	\$81,766
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					\$434
354 Accrued Compensated Absences - Non Current			\$140,061		
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
357 Accrued Pension and OPEB Liabilities			\$378,697		\$836,258
350 Total Non-Current Liabilities	\$0	\$0	\$518,758	\$0	\$836,692
300 Total Liabilities	\$0	\$0	\$884,147	\$164,255	\$918,458
400 Deferred Inflow of Resources			\$861,773		\$1,903,010
508.4 Net Investment in Capital Assets	\$480,000				
511.4 Restricted Net Position					\$1,915,753
512.4 Unrestricted Net Position	\$0	\$0	\$1,717,476	\$0	\$3,708,144
513 Total Equity - Net Assets / Position	\$480,000	\$0	\$1,717,476	\$0	\$5,623,897
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$480,000	\$0	\$3,463,396	\$164,255	\$8,445,365

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
111 Cash - Unrestricted	\$3,847			\$7,712,138	\$7,712,138
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		\$301,647		\$2,217,834	\$2,217,834
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities				\$17,984	\$17,984
100 Total Cash	\$3,847	\$301,647	\$0	\$9,947,956	\$9,947,956
121 Accounts Receivable - PHA Projects				\$1,109,269	\$1,109,269
122 Accounts Receivable - HUD Other Projects	\$3,770			\$168,025	\$168,025
124 Accounts Receivable - Other Government			\$186,051	\$813,807	\$813,807
125 Accounts Receivable - Miscellaneous				\$5,462	\$5,462
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other	\$0		\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable				\$13,384	\$13,384
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$3,770	\$0	\$186,051	\$2,109,947	\$2,109,947
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					
143.1 Allowance for Obsolete Inventories					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
144 Inter Program Due From				\$347,835	\$347,835
145 Assets Held for Sale					
150 Total Current Assets	\$7,617	\$301,647	\$186,051	\$12,405,738	\$12,405,738
161 Land				\$480,000	\$480,000
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration					
165 Leasehold Improvements					
166 Accumulated Depreciation					
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0	\$480,000	\$480,000
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$0	\$0	\$0	\$480,000	\$480,000
200 Deferred Outflow of Resources			\$1,371	\$163,964	\$163,964
290 Total Assets and Deferred Outflow of Resources	\$7,617	\$301,647	\$187,422	\$13,049,702	\$13,049,702
311 Bank Overdraft					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
312 Accounts Payable <= 90 Days	\$7,617		\$920	\$76,422	\$76,422
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable				\$151,195	\$151,195
322 Accrued Compensated Absences - Current Portion				\$210,091	\$210,091
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs				\$1,552	\$1,552
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue		\$301,647		\$301,647	\$301,647
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities				\$17,984	\$17,984
346 Accrued Liabilities - Other					
347 Inter Program - Due To			\$185,132	\$347,835	\$347,835
348 Loan Liability - Current				\$0	\$0
310 Total Current Liabilities	\$7,617	\$301,647	\$186,052	\$1,106,726	\$1,106,726
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other				\$434	\$434
354 Accrued Compensated Absences - Non Current				\$140,061	\$140,061
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	\$0		\$10,241	\$1,225,196	\$1,225,196

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
350 Total Non-Current Liabilities	\$0	\$0	\$10,241	\$1,365,691	\$1,365,691
300 Total Liabilities	\$7,617	\$301,647	\$196,293	\$2,472,417	\$2,472,417
400 Deferred Inflow of Resources			\$23,305	\$2,788,088	\$2,788,088
508.4 Net Investment in Capital Assets				\$480,000	\$480,000
511.4 Restricted Net Position				\$1,915,753	\$1,915,753
512.4 Unrestricted Net Position	\$0	\$0	-\$32,176	\$5,393,444	\$5,393,444
513 Total Equity - Net Assets / Position	\$0	\$0	-\$32,176	\$7,789,197	\$7,789,197
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$7,617	\$301,647	\$187,422	\$13,049,702	\$13,049,702

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$25,057		\$968,694	\$69,092,721
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants			\$1,778,813		
71100 Investment Income - Unrestricted			\$20,256		\$29,271
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					\$19,652
71500 Other Revenue			\$715,991		\$6,737,620
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$0	\$25,057	\$2,515,060	\$968,694	\$75,879,264
91100 Administrative Salaries		\$25,057	\$1,110,879	\$10,622	\$1,750,295

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
91200 Auditing Fees					
91300 Management Fee					\$408,336
91310 Book-keeping Fee					
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative					
91600 Office Expenses					
91700 Legal Expense					
91800 Travel					
91810 Allocated Overhead					
91900 Other			-\$1,263,652	\$60,354	\$1,761,813
91000 Total Operating - Administrative	\$0	\$25,057	-\$152,773	\$70,976	\$3,920,444
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other					
92500 Total Tenant Services	\$0	\$0	\$0	\$0	\$0
93100 Water					
93200 Electricity					
93300 Gas					
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					



METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
93800 Other Utilities Expense			\$141,996		
93000 Total Utilities	\$0	\$0	\$141,996	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor					
94200 Ordinary Maintenance and Operations - Materials and					
94300 Ordinary Maintenance and Operations Contracts					
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	\$0	\$0	\$0	\$0	\$0
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance					
96120 Liability Insurance					
96130 Workmen's Compensation					
96140 All Other Insurance					
96100 Total insurance Premiums	\$0	\$0	\$0	\$0	\$0
96200 Other General Expenses					
96210 Compensated Absences			\$199,560		\$74,302
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$0	\$199,560	\$0	\$74,302
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$0	\$25,057	\$188,783	\$70,976	\$3,994,746
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$0	\$2,326,277	\$897,718	\$71,884,518
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments			\$1,633,100	\$1,276,316	\$61,445,197
97350 HAP Portability-In					\$6,382,421
97400 Depreciation Expense					
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$0	\$25,057	\$1,821,883	\$1,347,292	\$71,822,364
10010 Operating Transfer In					
10020 Operating transfer Out					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$0	\$0	\$693,177	-\$378,598	\$4,056,900
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$480,000	\$0	\$1,024,299	\$281,575	\$1,664,020
11040 Prior Period Adjustments, Equity Transfers and				\$97,023	-\$97,023
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					\$3,708,144
11180 Housing Assistance Payments Equity					\$1,915,753

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.218 Community Development Block Grants/Entitlement Grants	14.MSC Mainstream CARES Act Funding	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers
11190 Unit Months Available			2760	2107	79900
11210 Number of Unit Months Leased			2360	1489	80467
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$801,218	\$7,104,667	\$580,622	\$78,572,979	\$78,572,979
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants				\$1,778,813	\$1,778,813
71100 Investment Income - Unrestricted	\$693			\$50,220	\$50,220
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery				\$19,652	\$19,652
71500 Other Revenue	\$45,713		\$19,728	\$7,519,052	\$7,519,052
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$847,624	\$7,104,667	\$600,350	\$87,940,716	\$87,940,716
91100 Administrative Salaries	-\$47,671	\$1,786,396	\$47,655	\$4,683,233	\$4,683,233
91200 Auditing Fees					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
91300 Management Fee				\$408,336	\$408,336
91310 Book-keeping Fee					
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative					
91600 Office Expenses					
91700 Legal Expense					
91800 Travel					
91810 Allocated Overhead					
91900 Other	\$16,728	\$206,480	\$15,357	\$797,080	\$797,080
91000 Total Operating - Administrative	-\$30,943	\$1,992,876	\$63,012	\$5,888,649	\$5,888,649
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other					
92500 Total Tenant Services	\$0	\$0	\$0	\$0	\$0
93100 Water					
93200 Electricity					
93300 Gas					
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense				\$141,996	\$141,996

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
93000 Total Utilities	\$0	\$0	\$0	\$141,996	\$141,996
94100 Ordinary Maintenance and Operations - Labor					
94200 Ordinary Maintenance and Operations - Materials and					
94300 Ordinary Maintenance and Operations Contracts					
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	\$0	\$0	\$0	\$0	\$0
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance					
96120 Liability Insurance					
96130 Workmen's Compensation					
96140 All Other Insurance					
96100 Total insurance Premiums	\$0	\$0	\$0	\$0	\$0
96200 Other General Expenses					
96210 Compensated Absences	\$7,642	\$189,847	\$2,900	\$474,251	\$474,251
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
96800 Severance Expense					
96000 Total Other General Expenses	\$7,642	\$189,847	\$2,900	\$474,251	\$474,251
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	-\$23,301	\$2,182,723	\$65,912	\$6,504,896	\$6,504,896
97000 Excess of Operating Revenue over Operating Expenses	\$870,925	\$4,921,944	\$534,438	\$81,435,820	\$81,435,820
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments	\$733,867	\$4,921,944	\$542,110	\$70,552,534	\$70,552,534
97350 HAP Portability-In				\$6,382,421	\$6,382,421
97400 Depreciation Expense					
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$710,566	\$7,104,667	\$608,022	\$83,439,851	\$83,439,851
10010 Operating Transfer In					
10020 Operating transfer Out					
10030 Operating Transfers from/to Primary Government					



METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$137,058	\$0	-\$7,672	\$4,500,865	\$4,500,865
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	-\$137,058	\$0	-\$24,504	\$3,288,332	\$3,288,332
11040 Prior Period Adjustments, Equity Transfers and				\$0	\$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity				\$3,708,144	\$3,708,144
11180 Housing Assistance Payments Equity				\$1,915,753	\$1,915,753
11190 Unit Months Available	1306		750	86823	86823

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.238 Shelter Plus Care	14.HCC HCV CARES Act Funding	14.241 Housing Opportunities for Persons with AIDS	Subtotal	Total
11210 Number of Unit Months Leased	817		750	85883	85883
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					