

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

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

Financial Data Schedule

Year Ended December 31, 2019

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.

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@osa.state.mn.us
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor’s web site: www.auditor.state.mn.us.

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

Year Ended December 31, 2019



Financial Data Schedule

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

This page was left blank intentionally.

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

TABLE OF CONTENTS

Independent Auditor's Report on the Financial Data Schedule

Financial Data Schedule

Entity Wide Balance Sheet Summary

Entity Wide Revenue and Expense Summary

This page was left blank intentionally.



JULIE BLAHA
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

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, 2019, 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 17, 2020, 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) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Financial Data Schedule is the responsibility of management and 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

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 17, 2020

This page was left blank intentionally.

FINANCIAL DATA SCHEDULE

This page was left blank intentionally.

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
111 Cash - Unrestricted		\$2,901,777	\$10,948		
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		\$105,227	\$270,627		
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$0	\$3,007,004	\$281,575	\$0	\$0
121 Accounts Receivable - PHA Projects		\$1,011,418			
122 Accounts Receivable - HUD Other Projects		\$1,662			\$25,037
124 Accounts Receivable - Other Government				\$96,468	
125 Accounts Receivable - Miscellaneous					
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		\$11,215			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$1,024,295	\$0	\$96,468	\$25,037
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: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$4,031,299	\$281,575	\$96,468	\$25,037
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		\$1,215,608		\$13,059	\$73,040
290 Total Assets and Deferred Outflow of Resources	\$480,000	\$5,246,907	\$281,575	\$109,527	\$98,077

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
311 Bank Overdraft					
312 Accounts Payable <= 90 Days		\$42,953		\$920	\$7,617
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion					
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue					
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other					
347 Inter Program - Due To				\$95,548	\$17,420
348 Loan Liability - Current					
310 Total Current Liabilities	\$0	\$42,953	\$0	\$96,468	\$25,037
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other		\$43,263			
354 Accrued Compensated Absences - Non Current					
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: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
357 Accrued Pension and OPEB Liabilities		\$796,261		\$8,554	\$47,843
350 Total Non-Current Liabilities	\$0	\$839,524	\$0	\$8,554	\$47,843
300 Total Liabilities	\$0	\$882,477	\$0	\$105,022	\$72,880
400 Deferred Inflow of Resources		\$2,700,410		\$29,009	\$162,255
508.4 Net Investment in Capital Assets	\$480,000				
511.4 Restricted Net Position		\$61,964	\$270,627		
512.4 Unrestricted Net Position	\$0	\$1,602,056	\$10,948	-\$24,504	-\$137,058
513 Total Equity - Net Assets / Position	\$480,000	\$1,664,020	\$281,575	-\$24,504	-\$137,058
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$480,000	\$5,246,907	\$281,575	\$109,527	\$98,077

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	Subtotal	Total
111 Cash - Unrestricted	\$2,429,790	\$5,342,515	\$5,342,515
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted		\$375,854	\$375,854
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$2,429,790	\$5,718,369	\$5,718,369
121 Accounts Receivable - PHA Projects		\$1,011,418	\$1,011,418
122 Accounts Receivable - HUD Other Projects	\$0	\$26,699	\$26,699
124 Accounts Receivable - Other Government	\$231,461	\$327,929	\$327,929
125 Accounts Receivable - Miscellaneous	\$5,462	\$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
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery			
128.1 Allowance for Doubtful Accounts - Fraud			
129 Accrued Interest Receivable	\$2,618	\$13,833	\$13,833
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$239,541	\$1,385,341	\$1,385,341
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: 12/31/2019

	2 State/Local	Subtotal	Total
144 Inter Program Due From	\$112,968	\$112,968	\$112,968
145 Assets Held for Sale			
150 Total Current Assets	\$2,782,299	\$7,216,678	\$7,216,678
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	\$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	\$480,000	\$480,000
200 Deferred Outflow of Resources	\$676,687	\$1,978,394	\$1,978,394
290 Total Assets and Deferred Outflow of Resources	\$3,458,986	\$9,675,072	\$9,675,072
311 Bank Overdraft			

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	Subtotal	Total
312 Accounts Payable <= 90 Days	\$30,878	\$82,368	\$82,368
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable	\$189,813	\$189,813	\$189,813
322 Accrued Compensated Absences - Current Portion	\$160,511	\$160,511	\$160,511
324 Accrued Contingency Liability			
325 Accrued Interest Payable			
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Unearned Revenue			
343 Current Portion of Long-term Debt - Capital			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities			
346 Accrued Liabilities - Other			
347 Inter Program - Due To		\$112,968	\$112,968
348 Loan Liability - Current			
310 Total Current Liabilities	\$381,202	\$545,660	\$545,660
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other		\$43,263	\$43,263
354 Accrued Compensated Absences - Non Current	\$107,007	\$107,007	\$107,007
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			
357 Accrued Pension and OPEB Liabilities	\$443,251	\$1,295,909	\$1,295,909

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	Subtotal	Total
350 Total Non-Current Liabilities	\$550,258	\$1,446,179	\$1,446,179
300 Total Liabilities	\$931,460	\$1,991,839	\$1,991,839
400 Deferred Inflow of Resources	\$1,503,227	\$4,394,901	\$4,394,901
508.4 Net Investment in Capital Assets		\$480,000	\$480,000
511.4 Restricted Net Position		\$332,591	\$332,591
512.4 Unrestricted Net Position	\$1,024,299	\$2,475,741	\$2,475,741
513 Total Equity - Net Assets / Position	\$1,024,299	\$3,288,332	\$3,288,332
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$3,458,986	\$9,675,072	\$9,675,072

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$66,591,480	\$570,963	\$556,175	\$2,573,091
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					
71100 Investment Income - Unrestricted		-\$226			
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery		\$38,789			
71500 Other Revenue		\$6,321,780			
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$0	\$72,951,823	\$570,963	\$556,175	\$2,573,091
91100 Administrative Salaries		\$3,162,854	\$2,982	\$26,558	\$159,132

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
91200 Auditing Fees					
91300 Management Fee		\$351,827			
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		\$1,654,753	\$14,243	\$16,702	\$73,100
91000 Total Operating - Administrative	\$0	\$5,169,434	\$17,225	\$43,260	\$232,232
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: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
93800 Other Utilities Expense					
93000 Total Utilities	\$0	\$0	\$0	\$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		\$222,659		\$2,443	\$13,566
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: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$222,659	\$0	\$2,443	\$13,566
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	\$5,392,093	\$17,225	\$45,703	\$245,798
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$67,559,730	\$553,738	\$510,472	\$2,327,293
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments		\$61,119,970	\$272,163	\$519,915	\$2,366,283
97350 HAP Portability-In		\$5,998,576			
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	\$72,510,639	\$289,388	\$565,618	\$2,612,081
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: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
10030 Operating Transfers from/to Primary Government				\$18,883	\$75,441
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	\$18,883	\$75,441
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$0	\$441,184	\$281,575	\$9,440	\$36,451
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$480,000	\$1,222,836	\$0	-\$33,944	-\$173,509
11040 Prior Period Adjustments, Equity Transfers and Correction		\$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		\$1,602,056			
11180 Housing Assistance Payments Equity		\$61,964			

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care
11190 Unit Months Available		79496	1068	779	3372
11210 Number of Unit Months Leased		79438	308	779	3292
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: 12/31/2019

	2 State/Local	Subtotal	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$70,291,709	\$70,291,709
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	\$1,442,557	\$1,442,557	\$1,442,557
71100 Investment Income - Unrestricted	\$34,666	\$34,440	\$34,440
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery		\$38,789	\$38,789
71500 Other Revenue	\$26	\$6,321,806	\$6,321,806
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$1,477,249	\$78,129,301	\$78,129,301
91100 Administrative Salaries	\$1,319,567	\$4,671,093	\$4,671,093
91200 Auditing Fees			

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	Subtotal	Total
91300 Management Fee		\$351,827	\$351,827
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	-\$1,034,048	\$724,750	\$724,750
91000 Total Operating - Administrative	\$285,519	\$5,747,670	\$5,747,670
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
93100 Water			
93200 Electricity			
93300 Gas			
93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$144,312	\$144,312	\$144,312

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	Subtotal	Total
93000 Total Utilities	\$144,312	\$144,312	\$144,312
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
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
96110 Property Insurance			
96120 Liability Insurance			
96130 Workmen's Compensation			
96140 All Other Insurance			
96100 Total insurance Premiums	\$0	\$0	\$0
96200 Other General Expenses			
96210 Compensated Absences	\$155,553	\$394,221	\$394,221
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: 12/31/2019

	2 State/Local	Subtotal	Total
96800 Severance Expense			
96000 Total Other General Expenses	\$155,553	\$394,221	\$394,221
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
96900 Total Operating Expenses	\$585,384	\$6,286,203	\$6,286,203
97000 Excess of Operating Revenue over Operating Expenses	\$891,865	\$71,843,098	\$71,843,098
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$1,329,554	\$65,607,885	\$65,607,885
97350 HAP Portability-In		\$5,998,576	\$5,998,576
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	\$1,914,938	\$77,892,664	\$77,892,664
10010 Operating Transfer In			
10020 Operating transfer Out			
10030 Operating Transfers from/to Primary Government	\$1,155,677	\$1,250,001	\$1,250,001

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	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)	\$1,155,677	\$1,250,001	\$1,250,001
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$717,988	\$1,486,638	\$1,486,638
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$306,311	\$1,801,694	\$1,801,694
11040 Prior Period Adjustments, Equity Transfers and Correction		\$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		\$1,602,056	\$1,602,056
11180 Housing Assistance Payments Equity		\$61,964	\$61,964
11190 Unit Months Available	3048	87763	87763

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2019

	2 State/Local	Subtotal	Total
11210 Number of Unit Months Leased	2182	85999	85999
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			