

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**

Agreed-Upon Procedures and Financial Data Schedule

Year Ended December 31, 2021

## **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.osa.state.mn.us

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

Year Ended December 31, 2021



**Office of the State Auditor**

Agreed-Upon Procedures and 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, 2021, 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 27, 2022, 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. The 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 27, 2022

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR

**AGREED-UPON PROCEDURES**



**INDEPENDENT ACCOUNTANT’S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
ON THE FINANCIAL DATA SCHEDULE**

Members of the Council  
Metropolitan Council of the Twin Cities Area  
Saint Paul, Minnesota

We have performed the procedure described in the second paragraph, which was agreed to by the Metropolitan Council and required by the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the Office of Management and Budget (OMB) Uniform Guidance reporting package for the year ended December 31, 2021. The Metropolitan Council has agreed to and acknowledged that the procedures performed are appropriate to meet this intended purpose. The Metropolitan Council is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Based on the requirements as established in the Uniform Financial Reporting Standards (UFRS) For Public Housing Authorities, we compared the electronic submission of the items listed in the “UFRS Rule Information” column with the corresponding printed documents listed in the “Hard Copy Documents” column. The results of the performance of our agreed-upon procedures indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

<u>Procedure</u>	<u>UFRS Rule Information</u>	<u>Hard Copy Documents</u>	<u>Agrees</u>	<u>Does Not Agree</u>
1	Balance Sheet and Revenue and Expense	Financial Data Schedule, all Assistance Listings, if applicable	X	
2	Footnotes	Footnotes to audited basic financial statement	X	

<u>Procedure</u>	<u>UFRS Rule Information</u>	<u>Hard Copy Documents</u>	<u>Agrees</u>	<u>Does Not Agree</u>
3	Type of Opinion on Financial Data Schedule	Auditor's supplemental report on Financial Data Schedule	X	
4	Audit findings narrative	Schedule of Findings and Questioned Costs	X	
5	General information	OMB Data Collection Form	X	
6	Financial statement report information	Schedule of Findings and Questioned Costs and OMB Data Collection Form	X	
7	Federal program report information	Schedule of Findings and Questioned Costs and OMB Data Collection Form	X	
8	Type of Compliance Requirement	OMB Data Collection Form	X	
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements	X	

We were engaged to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), for the Metropolitan Council as of and for the year ended December 31, 2021, and have issued our report thereon dated June 27, 2022. The information in the “Hard Copy Documents” column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Metropolitan Council’s Financial Data Schedule (FDS) dated June 27, 2022, was expressed in relation to the basic financial statements of the Metropolitan Council taken as a whole.



We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the hard copy documents. Accordingly, we do not express such an opinion or conclusion beyond the opinions resulting from our audit described in the preceding paragraph and provided in our reports dated June 27, 2022. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

A copy of the reporting package required by OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from the Metropolitan Council. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

We are required to be independent of the Metropolitan Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Metropolitan Council and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR

June 27, 2022

**FINANCIAL DATA SCHEDULE**

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
111 Cash - Unrestricted		\$3,634,670	\$109,285	\$4,652,614	
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted			\$155,782	\$5,298	
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$0	\$3,634,670	\$265,067	\$4,657,912	\$0
121 Accounts Receivable - PHA Projects				\$1,497,158	
122 Accounts Receivable - HUD Other Projects				\$285,615	
124 Accounts Receivable - Other Government		\$233,598			
125 Accounts Receivable - Miscellaneous					
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other		\$0		\$0	
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable		\$3,924		\$5,091	
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$237,522	\$0	\$1,787,864	\$0
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: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From		\$255,004			
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$4,127,196	\$265,067	\$6,445,776	\$0
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		\$465,991		\$950,109	
290 Total Assets and Deferred Outflow of Resources	\$480,000	\$4,593,187	\$265,067	\$7,395,885	\$0

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
311 Bank Overdraft					
312 Accounts Payable <= 90 Days		\$19,614	\$240	\$47,236	
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable		\$189,412			
322 Accrued Compensated Absences - Current Portion		\$277,714			
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		\$0			
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					
348 Loan Liability - Current					
310 Total Current Liabilities	\$0	\$486,740	\$240	\$47,236	\$0
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other				\$5,298	
354 Accrued Compensated Absences - Non Current		\$185,142			
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: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
357 Accrued Pension and OPEB Liabilities		\$23,337		\$47,583	
350 Total Non-Current Liabilities	\$0	\$208,479	\$0	\$52,881	\$0
300 Total Liabilities	\$0	\$695,219	\$240	\$100,117	\$0
400 Deferred Inflow of Resources		\$1,024,815		\$2,089,495	
508.4 Net Investment in Capital Assets	\$480,000				
511.4 Restricted Net Position			\$155,782		
512.4 Unrestricted Net Position	\$0	\$2,873,153	\$109,045	\$5,206,273	\$0
513 Total Equity - Net Assets / Position	\$480,000	\$2,873,153	\$264,827	\$5,206,273	\$0
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$480,000	\$4,593,187	\$265,067	\$7,395,885	\$0

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
111 Cash - Unrestricted		\$530,390	\$8,926,959	\$8,926,959
112 Cash - Restricted - Modernization and Development				
113 Cash - Other Restricted		\$950,914	\$1,111,994	\$1,111,994
114 Cash - Tenant Security Deposits				
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$0	\$1,481,304	\$10,038,953	\$10,038,953
121 Accounts Receivable - PHA Projects			\$1,497,158	\$1,497,158
122 Accounts Receivable - HUD Other Projects	\$0		\$285,615	\$285,615
124 Accounts Receivable - Other Government	\$255,004		\$488,602	\$488,602
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		\$1,372	\$10,387	\$10,387
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$255,004	\$1,372	\$2,281,762	\$2,281,762
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: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
144 Inter Program Due From			\$255,004	\$255,004
145 Assets Held for Sale				
150 Total Current Assets	\$255,004	\$1,482,676	\$12,575,719	\$12,575,719
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	\$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	\$480,000	\$480,000
200 Deferred Outflow of Resources	\$8,456	\$1,249	\$1,425,805	\$1,425,805
290 Total Assets and Deferred Outflow of Resources	\$263,460	\$1,483,925	\$14,481,524	\$14,481,524
311 Bank Overdraft				



METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
312 Accounts Payable <= 90 Days		\$535	\$67,625	\$67,625
313 Accounts Payable >90 Days Past Due				
321 Accrued Wage/Payroll Taxes Payable			\$189,412	\$189,412
322 Accrued Compensated Absences - Current Portion			\$277,714	\$277,714
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			\$0	\$0
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	\$255,004		\$255,004	\$255,004
348 Loan Liability - Current				
310 Total Current Liabilities	\$255,004	\$535	\$789,755	\$789,755
351 Long-term Debt, Net of Current - Capital Projects/Mortgage				
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other			\$5,298	\$5,298
354 Accrued Compensated Absences - Non Current			\$185,142	\$185,142
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				
357 Accrued Pension and OPEB Liabilities	\$423	\$63	\$71,406	\$71,406

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
350 Total Non-Current Liabilities	\$423	\$63	\$261,846	\$261,846
300 Total Liabilities	\$255,427	\$598	\$1,051,601	\$1,051,601
400 Deferred Inflow of Resources	\$18,594	\$2,748	\$3,135,652	\$3,135,652
508.4 Net Investment in Capital Assets			\$480,000	\$480,000
511.4 Restricted Net Position		\$950,914	\$1,106,696	\$1,106,696
512.4 Unrestricted Net Position	-\$10,561	\$529,665	\$8,707,575	\$8,707,575
513 Total Equity - Net Assets / Position	-\$10,561	\$1,480,579	\$10,294,271	\$10,294,271
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$263,460	\$1,483,925	\$14,481,524	\$14,481,524

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants			\$2,494,674	\$72,724,678	\$301,647
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		\$1,573,049			
71100 Investment Income - Unrestricted		-\$5,886		-\$28,293	
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery				\$12,482	
71500 Other Revenue		\$809,510		\$10,045,601	
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$0	\$2,376,673	\$2,494,674	\$82,754,468	\$301,647
91100 Administrative Salaries		\$784,634	\$19,801	\$2,095,697	\$79,833

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
91200 Auditing Fees					
91300 Management Fee				\$472,384	
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		-\$1,451,971	\$82,016	\$1,980,597	\$221,814
91000 Total Operating - Administrative	\$0	-\$667,337	\$101,817	\$4,548,678	\$301,647
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: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
93800 Other Utilities Expense		\$138,587			
93000 Total Utilities	\$0	\$138,587	\$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		\$251,139		\$243,021	
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: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$251,139	\$0	\$243,021	\$0
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	-\$277,611	\$101,817	\$4,791,699	\$301,647
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$2,654,284	\$2,392,857	\$77,962,769	\$0
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments		\$1,498,607	\$2,128,030	\$68,863,671	
97350 HAP Portability-In				\$9,516,722	
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	\$1,220,996	\$2,229,847	\$83,172,092	\$301,647
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: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
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	\$1,155,677	\$264,827	-\$417,624	\$0
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$480,000	\$1,717,476	\$0	\$5,623,897	\$0
11040 Prior Period Adjustments, Equity Transfers and					
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				\$5,206,273	
11180 Housing Assistance Payments Equity				\$0	

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.218 Community Development Block Grants/Entitlement Grants	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding
11190 Unit Months Available		2390	2107	80130	
11210 Number of Unit Months Leased		2005	2335	78267	
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: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
70300 Net Tenant Rental Revenue				
70400 Tenant Revenue - Other				
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$519,951	\$1,527,939	\$77,568,889	\$77,568,889
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			\$1,573,049	\$1,573,049
71100 Investment Income - Unrestricted	-\$345	-\$1,940	-\$36,464	-\$36,464
71200 Mortgage Interest Income				
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery			\$12,482	\$12,482
71500 Other Revenue	\$19,347		\$10,874,458	\$10,874,458
71600 Gain or Loss on Sale of Capital Assets				
72000 Investment Income - Restricted				
70000 Total Revenue	\$538,953	\$1,525,999	\$89,992,414	\$89,992,414
91100 Administrative Salaries	\$12,082	\$5,634	\$2,997,681	\$2,997,681
91200 Auditing Fees				

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
91300 Management Fee			\$472,384	\$472,384
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	\$16,381	\$2,665	\$851,502	\$851,502
91000 Total Operating - Administrative	\$28,463	\$8,299	\$4,321,567	\$4,321,567
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
93100 Water				
93200 Electricity				
93300 Gas				
93400 Fuel				
93500 Labor				
93600 Sewer				
93700 Employee Benefit Contributions - Utilities				
93800 Other Utilities Expense			\$138,587	\$138,587

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
93000 Total Utilities	\$0	\$0	\$138,587	\$138,587
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
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
96110 Property Insurance				
96120 Liability Insurance				
96130 Workmen's Compensation				
96140 All Other Insurance				
96100 Total insurance Premiums	\$0	\$0	\$0	\$0
96200 Other General Expenses				
96210 Compensated Absences	\$2,040	\$251	\$496,451	\$496,451
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: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
96800 Severance Expense				
96000 Total Other General Expenses	\$2,040	\$251	\$496,451	\$496,451
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
96900 Total Operating Expenses	\$30,503	\$8,550	\$4,956,605	\$4,956,605
97000 Excess of Operating Revenue over Operating Expenses	\$508,450	\$1,517,449	\$85,035,809	\$85,035,809
97100 Extraordinary Maintenance				
97200 Casualty Losses - Non-capitalized				
97300 Housing Assistance Payments	\$486,835	\$31,363	\$73,008,506	\$73,008,506
97350 HAP Portability-In		\$5,507	\$9,522,229	\$9,522,229
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	\$517,338	\$45,420	\$87,487,340	\$87,487,340
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: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	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
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$21,615	\$1,480,579	\$2,505,074	\$2,505,074
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0
11030 Beginning Equity	-\$32,176	\$0	\$7,789,197	\$7,789,197
11040 Prior Period Adjustments, Equity Transfers and				
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			\$5,206,273	\$5,206,273
11180 Housing Assistance Payments Equity			\$0	\$0
11190 Unit Months Available	666	218	85511	85511

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2021

	14.241 Housing Opportunities for Persons with AIDS	14.EHV Emergency Housing Voucher	Subtotal	Total
11210 Number of Unit Months Leased	666	23	83296	83296
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				