

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

FINANCIAL DATA SCHEDULE

**BECKER COUNTY ECONOMIC
DEVELOPMENT AUTHORITY
DETROIT LAKES, MINNESOTA**

YEAR ENDED DECEMBER 31, 2014

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 150 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 approximately 700 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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**BECKER COUNTY ECONOMIC
DEVELOPMENT AUTHORITY
DETROIT LAKES, MINNESOTA**

Year Ended December 31, 2014



Financial Data Schedule

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

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**BECKER COUNTY
ECONOMIC DEVELOPMENT AUTHORITY
DETROIT LAKES, MINNESOTA**

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REBECCA OTTO
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL DATA SCHEDULE

Board of Commissioners
Becker County Economic Development Authority

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Becker County Economic Development Authority, a component unit of Becker County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We have issued our report thereon dated April 29, 2015, 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 Becker County Economic Development Authority's basic financial statements. The accompanying Financial Data Schedule is presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development (HUD) and is not a required part of the basic financial statements.

Such information 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. 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.

This report is intended solely for the information and use of management and Board members of the Becker County Economic Development Authority and HUD and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

April 29, 2015

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FINANCIAL DATA SCHEDULE

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BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
111 Cash - Unrestricted	\$55,706	\$2,728			\$832,690
112 Cash - Restricted - Modernization and Development	\$267,500				
113 Cash - Other Restricted	\$0	\$2,475		\$221,824	\$118,113
114 Cash - Tenant Security Deposits	\$8,884				\$4,600
115 Cash - Restricted for Payment of Current Liabilities	\$0				
100 Total Cash	\$332,090	\$5,203	\$0	\$221,824	\$955,403
121 Accounts Receivable - PHA Projects	\$0				
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government	\$0				\$49,348
125 Accounts Receivable - Miscellaneous					\$18,748
126 Accounts Receivable - Tenants	\$412				\$396
126.1 Allowance for Doubtful Accounts -Tenants	\$0				\$0
126.2 Allowance for Doubtful Accounts - Other	\$0				\$0
127 Notes, Loans, & Mortgages Receivable - Current	\$0			\$37,104	\$27,379
128 Fraud Recovery	\$0				
128.1 Allowance for Doubtful Accounts - Fraud	\$0				
129 Accrued Interest Receivable	\$0				
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$412	\$0	\$0	\$37,104	\$95,871
131 Investments - Unrestricted	\$0				
132 Investments - Restricted	\$0				
135 Investments - Restricted for Payment of Current Liability	\$0				
142 Prepaid Expenses and Other Assets	\$0				
143 Inventories	\$0				

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
143.1 Allowance for Obsolete Inventories	\$0				
144 Inter Program Due From	\$0		\$13,586	\$1,098	\$137,615
145 Assets Held for Sale	\$0				\$123,806
150 Total Current Assets	\$332,502	\$5,203	\$13,586	\$260,026	\$1,312,695
161 Land	\$153,000				\$173,354
162 Buildings	\$2,501,186				\$2,312,836
163 Furniture, Equipment & Machinery - Dwellings	\$29,456				\$79,978
164 Furniture, Equipment & Machinery - Administration	\$14,479				\$32,001
165 Leasehold Improvements	\$0				
166 Accumulated Depreciation	-\$1,005,574				-\$532,490
167 Construction in Progress	\$0				
168 Infrastructure	\$0				
160 Total Capital Assets, Net of Accumulated Depreciation	\$1,692,547	\$0	\$0	\$0	\$2,065,679
171 Notes, Loans and Mortgages Receivable - Non-Current				\$903,756	\$335,109
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current	\$0				
174 Other Assets					
176 Investments in Joint Ventures					\$2,700
180 Total Non-Current Assets	\$1,692,547	\$0	\$0	\$903,756	\$2,403,488
200 Deferred Outflow of Resources	\$0				
290 Total Assets and Deferred Outflow of Resources	\$2,025,049	\$5,203	\$13,586	\$1,163,782	\$3,716,183

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
311 Bank Overdraft	\$0				
312 Accounts Payable <= 90 Days	\$113				\$2,365
313 Accounts Payable >90 Days Past Due	\$0				
321 Accrued Wage/Payroll Taxes Payable	\$0				
322 Accrued Compensated Absences - Current Portion	\$0				
324 Accrued Contingency Liability	\$0				
325 Accrued Interest Payable	\$0				
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects	\$0				
333 Accounts Payable - Other Government	\$0				\$11,901
341 Tenant Security Deposits	\$8,884				\$4,600
342 Unearned Revenue	\$640				\$408
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings	\$0				
345 Other Current Liabilities	\$0			\$10,699	\$2,348
346 Accrued Liabilities - Other	\$5,407				\$9,137
347 Inter Program - Due To	\$0				\$152,299
348 Loan Liability - Current					
310 Total Current Liabilities	\$15,044	\$0	\$0	\$10,699	\$183,058
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$800,000				\$1,617,300
352 Long-term Debt, Net of Current - Operating Borrowings	\$0				
353 Non-current Liabilities - Other	\$0				
354 Accrued Compensated Absences - Non Current	\$0				
355 Loan Liability - Non Current					
356 FASB 5 Liabilities	\$0				

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
357 Accrued Pension and OPEB Liabilities					
350 Total Non-Current Liabilities	\$800,000	\$0	\$0	\$0	\$1,617,300
300 Total Liabilities	\$815,044	\$0	\$0	\$10,699	\$1,800,358
400 Deferred Inflow of Resources	\$0				
508.4 Net Investment in Capital Assets	\$892,547				\$448,379
511.4 Restricted Net Position	\$267,500	\$2,475		\$1,153,083	\$326,378
512.4 Unrestricted Net Position	\$49,958	\$2,728	\$13,586	\$0	\$1,141,068
513 Total Equity - Net Assets / Position	\$1,210,005	\$5,203	\$13,586	\$1,153,083	\$1,915,825
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$2,025,049	\$5,203	\$13,586	\$1,163,782	\$3,716,183

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$891,124		\$891,124
112 Cash - Restricted - Modernization and Development	\$267,500		\$267,500
113 Cash - Other Restricted	\$342,412		\$342,412
114 Cash - Tenant Security Deposits	\$13,484		\$13,484
115 Cash - Restricted for Payment of Current Liabilities	\$0		\$0
100 Total Cash	\$1,514,520	\$0	\$1,514,520
121 Accounts Receivable - PHA Projects	\$0		\$0
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government	\$49,348		\$49,348
125 Accounts Receivable - Miscellaneous	\$18,748		\$18,748
126 Accounts Receivable - Tenants	\$808		\$808
126.1 Allowance for Doubtful Accounts -Tenants	\$0		\$0
126.2 Allowance for Doubtful Accounts - Other	\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current	\$64,483		\$64,483
128 Fraud Recovery	\$0		\$0
128.1 Allowance for Doubtful Accounts - Fraud	\$0		\$0
129 Accrued Interest Receivable	\$0		\$0
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$133,387	\$0	\$133,387
131 Investments - Unrestricted	\$0		\$0
132 Investments - Restricted	\$0		\$0
135 Investments - Restricted for Payment of Current Liability	\$0		\$0
142 Prepaid Expenses and Other Assets	\$0		\$0
143 Inventories	\$0		\$0
143.1 Allowance for Obsolete Inventories	\$0		\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
144 Inter Program Due From	\$152,299	-\$152,299	\$0
145 Assets Held for Sale	\$123,806		\$123,806
150 Total Current Assets	\$1,924,012	-\$152,299	\$1,771,713
161 Land	\$326,354		\$326,354
162 Buildings	\$4,814,022		\$4,814,022
163 Furniture, Equipment & Machinery - Dwellings	\$109,434		\$109,434
164 Furniture, Equipment & Machinery - Administration	\$46,480		\$46,480
165 Leasehold Improvements	\$0		\$0
166 Accumulated Depreciation	-\$1,538,064		-\$1,538,064
167 Construction in Progress	\$0		\$0
168 Infrastructure	\$0		\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$3,758,226	\$0	\$3,758,226
171 Notes, Loans and Mortgages Receivable - Non-Current	\$1,238,865		\$1,238,865
172 Notes, Loans, & Mortgages Receivable - Non Current - Past			
173 Grants Receivable - Non Current	\$0		\$0
174 Other Assets			
176 Investments in Joint Ventures	\$2,700		\$2,700
180 Total Non-Current Assets	\$4,999,791	\$0	\$4,999,791
200 Deferred Outflow of Resources	\$0		\$0
290 Total Assets and Deferred Outflow of Resources	\$6,923,803	-\$152,299	\$6,771,504
311 Bank Overdraft	\$0		\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
312 Accounts Payable <= 90 Days	\$2,478		\$2,478
313 Accounts Payable >90 Days Past Due	\$0		\$0
321 Accrued Wage/Payroll Taxes Payable	\$0		\$0
322 Accrued Compensated Absences - Current Portion	\$0		\$0
324 Accrued Contingency Liability	\$0		\$0
325 Accrued Interest Payable	\$0		\$0
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects	\$0		\$0
333 Accounts Payable - Other Government	\$11,901		\$11,901
341 Tenant Security Deposits	\$13,484		\$13,484
342 Unearned Revenue	\$1,048		\$1,048
343 Current Portion of Long-term Debt - Capital			
344 Current Portion of Long-term Debt - Operating Borrowings	\$0		\$0
345 Other Current Liabilities	\$13,047		\$13,047
346 Accrued Liabilities - Other	\$14,544		\$14,544
347 Inter Program - Due To	\$152,299	-\$152,299	\$0
348 Loan Liability - Current			
310 Total Current Liabilities	\$208,801	-\$152,299	\$56,502
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$2,417,300		\$2,417,300
352 Long-term Debt, Net of Current - Operating Borrowings	\$0		\$0
353 Non-current Liabilities - Other	\$0		\$0
354 Accrued Compensated Absences - Non Current	\$0		\$0
355 Loan Liability - Non Current			
356 FASB 5 Liabilities	\$0		\$0
357 Accrued Pension and OPEB Liabilities			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
350 Total Non-Current Liabilities	\$2,417,300	\$0	\$2,417,300
300 Total Liabilities	\$2,626,101	-\$152,299	\$2,473,802
400 Deferred Inflow of Resources	\$0		\$0
508.4 Net Investment in Capital Assets	\$1,340,926		\$1,340,926
511.4 Restricted Net Position	\$1,749,436		\$1,749,436
512.4 Unrestricted Net Position	\$1,207,340		\$1,207,340
513 Total Equity - Net Assets / Position	\$4,297,702	\$0	\$4,297,702
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$6,923,803	-\$152,299	\$6,771,504

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
70300 Net Tenant Rental Revenue	\$74,049				\$146,631
70400 Tenant Revenue - Other	\$7,687				\$14,546
70500 Total Tenant Revenue	\$81,736	\$0	\$0	\$0	\$161,177
70600 HUD PHA Operating Grants	\$113,377	\$208,134			
70610 Capital Grants	\$0				
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	\$0				
71100 Investment Income - Unrestricted	\$910				\$2,552
71200 Mortgage Interest Income	\$0				
71300 Proceeds from Disposition of Assets Held for Sale	\$0				
71310 Cost of Sale of Assets	\$0				
71400 Fraud Recovery	\$0	\$225			
71500 Other Revenue	\$0	\$3,368	\$12,438		\$222,392
71600 Gain or Loss on Sale of Capital Assets	\$0				
72000 Investment Income - Restricted	\$0			\$842	\$847
70000 Total Revenue	\$196,023	\$211,727	\$12,438	\$842	\$386,968
91100 Administrative Salaries	\$28,578	\$13,480			\$108,946

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
91200 Auditing Fees	\$2,200	\$1,700			\$10,159
91300 Management Fee					
91310 Book-keeping Fee	\$0				
91400 Advertising and Marketing	\$0				
91500 Employee Benefit contributions - Administrative	\$11,507	\$5,345			\$24,848
91600 Office Expenses	\$1,811	\$2,751			\$33,988
91700 Legal Expense	\$0				
91800 Travel	\$519	\$225			\$2,553
91810 Allocated Overhead	\$0				
91900 Other	\$0			\$3,331	\$16,707
91000 Total Operating - Administrative	\$44,615	\$23,501	\$0	\$3,331	\$197,201
92000 Asset Management Fee	\$0				
92100 Tenant Services - Salaries	\$0				
92200 Relocation Costs	\$0				
92300 Employee Benefit Contributions - Tenant Services	\$0				
92400 Tenant Services - Other	\$0				
92500 Total Tenant Services	\$0	\$0	\$0	\$0	\$0
93100 Water	\$4,240				\$2,382
93200 Electricity	\$1,911				\$26,271
93300 Gas	\$1,186				\$3,762
93400 Fuel	\$0				
93500 Labor	\$0				
93600 Sewer	\$6,075				\$4,889
93700 Employee Benefit Contributions - Utilities	\$0				

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
93800 Other Utilities Expense	\$3,322				
93000 Total Utilities	\$16,734	\$0	\$0	\$0	\$37,304
94100 Ordinary Maintenance and Operations - Labor	\$0				
94200 Ordinary Maintenance and Operations - Materials and	\$0				
94300 Ordinary Maintenance and Operations Contracts	\$89,735				\$54,071
94500 Employee Benefit Contributions - Ordinary Maintenance	\$0				
94000 Total Maintenance	\$89,735	\$0	\$0	\$0	\$54,071
95100 Protective Services - Labor	\$0				
95200 Protective Services - Other Contract Costs	\$0				
95300 Protective Services - Other	\$0				
95500 Employee Benefit Contributions - Protective Services	\$0				
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance	\$22,517				\$16,392
96120 Liability Insurance	\$0				
96130 Workmen's Compensation	\$0				
96140 All Other Insurance	\$0				
96100 Total insurance Premiums	\$22,517	\$0	\$0	\$0	\$16,392
96200 Other General Expenses	\$628	\$3,022			\$873
96210 Compensated Absences	\$0				
96300 Payments in Lieu of Taxes	\$5,407				\$9,311
96400 Bad debt - Tenant Rents	\$4,570				
96500 Bad debt - Mortgages	\$0				

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
96600 Bad debt - Other	\$0				\$12,777
96800 Severance Expense	\$0				
96000 Total Other General Expenses	\$10,605	\$3,022	\$0	\$0	\$22,961
96710 Interest of Mortgage (or Bonds) Payable	\$0				
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs	\$0				
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$184,206	\$26,523	\$0	\$3,331	\$327,929
97000 Excess of Operating Revenue over Operating Expenses	\$11,817	\$185,204	\$12,438	-\$2,489	\$59,039
97100 Extraordinary Maintenance	\$42,676				\$33,521
97200 Casualty Losses - Non-capitalized	\$600				\$761
97300 Housing Assistance Payments	\$0	\$208,829			
97350 HAP Portability-In	\$0	\$2,962			
97400 Depreciation Expense	\$52,546				\$67,597
97500 Fraud Losses	\$0				
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense	\$0				
90000 Total Expenses	\$280,028	\$238,314	\$0	\$3,331	\$429,808
10010 Operating Transfer In	\$34,195				
10020 Operating transfer Out	-\$34,195				

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit	\$0				
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss	\$0				
10080 Special Items (Net Gain/Loss)	\$0				
10091 Inter Project Excess Cash Transfer In	\$0				
10092 Inter Project Excess Cash Transfer Out	\$0				
10093 Transfers between Program and Project - In	\$0				
10094 Transfers between Project and Program - Out	\$0				
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$84,005	-\$26,587	\$12,438	-\$2,489	-\$42,840
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$1,294,010	\$31,790	\$1,148	\$1,155,572	\$1,958,665
11040 Prior Period Adjustments, Equity Transfers and Correction					
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		\$2,728			
11180 Housing Assistance Payments Equity		\$2,475			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Project Total	14.871 Housing Choice Vouchers	14.228 Community Development Block Grants/State's Program	14.239 HOME Investment Partnerships Program	1 Business Activities
11190 Unit Months Available	300	888			228
11210 Number of Unit Months Leased	289	707			212
11270 Excess Cash	\$34,608				
11610 Land Purchases	\$0				
11620 Building Purchases	\$0				
11630 Furniture & Equipment - Dwelling Purchases	\$0				
11640 Furniture & Equipment - Administrative Purchases	\$0				
11650 Leasehold Improvements Purchases	\$0				
11660 Infrastructure Purchases	\$0				
13510 CFFP Debt Service Payments	\$0				
13901 Replacement Housing Factor Funds	\$0				

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	\$220,680		\$220,680
70400 Tenant Revenue - Other	\$22,233		\$22,233
70500 Total Tenant Revenue	\$242,913		\$242,913
70600 HUD PHA Operating Grants	\$321,511		\$321,511
70610 Capital Grants	\$0		\$0
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	\$0		\$0
71100 Investment Income - Unrestricted	\$3,462		\$3,462
71200 Mortgage Interest Income	\$0		\$0
71300 Proceeds from Disposition of Assets Held for Sale	\$0		\$0
71310 Cost of Sale of Assets	\$0		\$0
71400 Fraud Recovery	\$225		\$225
71500 Other Revenue	\$238,198		\$238,198
71600 Gain or Loss on Sale of Capital Assets	\$0		\$0
72000 Investment Income - Restricted	\$1,689		\$1,689
70000 Total Revenue	\$807,998		\$807,998
91100 Administrative Salaries	\$151,004		\$151,004
91200 Auditing Fees	\$14,059		\$14,059

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
91300 Management Fee			
91310 Book-keeping Fee	\$0		\$0
91400 Advertising and Marketing	\$0		\$0
91500 Employee Benefit contributions - Administrative	\$41,700		\$41,700
91600 Office Expenses	\$38,550		\$38,550
91700 Legal Expense	\$0		\$0
91800 Travel	\$3,297		\$3,297
91810 Allocated Overhead	\$0		\$0
91900 Other	\$20,038		\$20,038
91000 Total Operating - Administrative	\$268,648		\$268,648
92000 Asset Management Fee	\$0		\$0
92100 Tenant Services - Salaries	\$0		\$0
92200 Relocation Costs	\$0		\$0
92300 Employee Benefit Contributions - Tenant Services	\$0		\$0
92400 Tenant Services - Other	\$0		\$0
92500 Total Tenant Services	\$0		\$0
93100 Water	\$6,622		\$6,622
93200 Electricity	\$28,182		\$28,182
93300 Gas	\$4,948		\$4,948
93400 Fuel	\$0		\$0
93500 Labor	\$0		\$0
93600 Sewer	\$10,964		\$10,964
93700 Employee Benefit Contributions - Utilities	\$0		\$0
93800 Other Utilities Expense	\$3,322		\$3,322

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
93000 Total Utilities	\$54,038		\$54,038
94100 Ordinary Maintenance and Operations - Labor	\$0		\$0
94200 Ordinary Maintenance and Operations - Materials and	\$0		\$0
94300 Ordinary Maintenance and Operations Contracts	\$143,806		\$143,806
94500 Employee Benefit Contributions - Ordinary Maintenance	\$0		\$0
94000 Total Maintenance	\$143,806		\$143,806
95100 Protective Services - Labor	\$0		\$0
95200 Protective Services - Other Contract Costs	\$0		\$0
95300 Protective Services - Other	\$0		\$0
95500 Employee Benefit Contributions - Protective Services	\$0		\$0
95000 Total Protective Services	\$0		\$0
96110 Property Insurance	\$38,909		\$38,909
96120 Liability Insurance	\$0		\$0
96130 Workmen's Compensation	\$0		\$0
96140 All Other Insurance	\$0		\$0
96100 Total insurance Premiums	\$38,909		\$38,909
96200 Other General Expenses	\$4,523		\$4,523
96210 Compensated Absences	\$0		\$0
96300 Payments in Lieu of Taxes	\$14,718		\$14,718
96400 Bad debt - Tenant Rents	\$4,570		\$4,570
96500 Bad debt - Mortgages	\$0		\$0
96600 Bad debt - Other	\$12,777		\$12,777

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
96800 Severance Expense	\$0		\$0
96000 Total Other General Expenses	\$36,588		\$36,588
96710 Interest of Mortgage (or Bonds) Payable	\$0		\$0
96720 Interest on Notes Payable (Short and Long Term)			
96730 Amortization of Bond Issue Costs	\$0		\$0
96700 Total Interest Expense and Amortization Cost	\$0		\$0
96900 Total Operating Expenses	\$541,989		\$541,989
97000 Excess of Operating Revenue over Operating Expenses	\$266,009		\$266,009
97100 Extraordinary Maintenance	\$76,197		\$76,197
97200 Casualty Losses - Non-capitalized	\$1,361		\$1,361
97300 Housing Assistance Payments	\$208,829		\$208,829
97350 HAP Portability-In	\$2,962		\$2,962
97400 Depreciation Expense	\$120,143		\$120,143
97500 Fraud Losses	\$0		\$0
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense	\$0		\$0
90000 Total Expenses	\$951,481		\$951,481
10010 Operating Transfer In	\$34,195		\$34,195
10020 Operating transfer Out	-\$34,195		-\$34,195
10030 Operating Transfers from/to Primary Government			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
10040 Operating Transfers from/to Component Unit	\$0		\$0
10050 Proceeds from Notes, Loans and Bonds			
10060 Proceeds from Property Sales			
10070 Extraordinary Items, Net Gain/Loss	\$0		\$0
10080 Special Items (Net Gain/Loss)	\$0		\$0
10091 Inter Project Excess Cash Transfer In	\$0		\$0
10092 Inter Project Excess Cash Transfer Out	\$0		\$0
10093 Transfers between Program and Project - In	\$0		\$0
10094 Transfers between Project and Program - Out	\$0		\$0
10100 Total Other financing Sources (Uses)	\$0		\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$143,483		-\$143,483
11020 Required Annual Debt Principal Payments	\$0		\$0
11030 Beginning Equity	\$4,441,185		\$4,441,185
11040 Prior Period Adjustments, Equity Transfers and Correction			
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	\$2,728		\$2,728
11180 Housing Assistance Payments Equity	\$2,475		\$2,475
11190 Unit Months Available	1416		1416

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	Subtotal	ELIM	Total
11210 Number of Unit Months Leased	1208		1208
11270 Excess Cash	\$34,608		\$34,608
11610 Land Purchases	\$0		\$0
11620 Building Purchases	\$0		\$0
11630 Furniture & Equipment - Dwelling Purchases	\$0		\$0
11640 Furniture & Equipment - Administrative Purchases	\$0		\$0
11650 Leasehold Improvements Purchases	\$0		\$0
11660 Infrastructure Purchases	\$0		\$0
13510 CFFP Debt Service Payments	\$0		\$0
13901 Replacement Housing Factor Funds	\$0		\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Project Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	MN190000001	OTHER PROJ	Total
111 Cash - Unrestricted	\$55,706	\$0	\$55,706
112 Cash - Restricted - Modernization and Development	\$267,500	\$0	\$267,500
113 Cash - Other Restricted		\$0	\$0
114 Cash - Tenant Security Deposits	\$8,884	\$0	\$8,884
115 Cash - Restricted for Payment of Current Liabilities		\$0	\$0
100 Total Cash	\$332,090	\$0	\$332,090
121 Accounts Receivable - PHA Projects		\$0	\$0
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government		\$0	\$0
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants	\$412	\$0	\$412
126.1 Allowance for Doubtful Accounts -Tenants	\$0	\$0	\$0
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current		\$0	\$0
128 Fraud Recovery		\$0	\$0
128.1 Allowance for Doubtful Accounts - Fraud		\$0	\$0
129 Accrued Interest Receivable		\$0	\$0
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$412	\$0	\$412
131 Investments - Unrestricted		\$0	\$0
132 Investments - Restricted		\$0	\$0
135 Investments - Restricted for Payment of Current Liability		\$0	\$0
142 Prepaid Expenses and Other Assets		\$0	\$0
143 Inventories		\$0	\$0
143.1 Allowance for Obsolete Inventories		\$0	\$0
144 Inter Program Due From		\$0	\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Project Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	MN190000001	OTHER PROJ	Total
145 Assets Held for Sale		\$0	\$0
150 Total Current Assets	\$332,502	\$0	\$332,502
161 Land	\$153,000	\$0	\$153,000
162 Buildings	\$2,501,186	\$0	\$2,501,186
163 Furniture, Equipment & Machinery - Dwellings	\$29,456	\$0	\$29,456
164 Furniture, Equipment & Machinery - Administration	\$14,479	\$0	\$14,479
165 Leasehold Improvements		\$0	\$0
166 Accumulated Depreciation	-\$1,005,574	\$0	-\$1,005,574
167 Construction in Progress		\$0	\$0
168 Infrastructure		\$0	\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$1,692,547	\$0	\$1,692,547
171 Notes, Loans and Mortgages Receivable - Non-Current			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past			
173 Grants Receivable - Non Current		\$0	\$0
174 Other Assets			
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$1,692,547	\$0	\$1,692,547
200 Deferred Outflow of Resources		\$0	\$0
290 Total Assets and Deferred Outflow of Resources	\$2,025,049	\$0	\$2,025,049
311 Bank Overdraft		\$0	\$0
312 Accounts Payable <= 90 Days	\$113	\$0	\$113
313 Accounts Payable >90 Days Past Due		\$0	\$0
321 Accrued Wage/Payroll Taxes Payable		\$0	\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Project Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	MN190000001	OTHER PROJ	Total
322 Accrued Compensated Absences - Current Portion		\$0	\$0
324 Accrued Contingency Liability		\$0	\$0
325 Accrued Interest Payable		\$0	\$0
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects		\$0	\$0
333 Accounts Payable - Other Government		\$0	\$0
341 Tenant Security Deposits	\$8,884	\$0	\$8,884
342 Unearned Revenue	\$640		\$640
343 Current Portion of Long-term Debt - Capital			
344 Current Portion of Long-term Debt - Operating Borrowings		\$0	\$0
345 Other Current Liabilities		\$0	\$0
346 Accrued Liabilities - Other	\$5,407	\$0	\$5,407
347 Inter Program - Due To		\$0	\$0
348 Loan Liability - Current			
310 Total Current Liabilities	\$15,044	\$0	\$15,044
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$800,000		\$800,000
352 Long-term Debt, Net of Current - Operating Borrowings		\$0	\$0
353 Non-current Liabilities - Other		\$0	\$0
354 Accrued Compensated Absences - Non Current		\$0	\$0
355 Loan Liability - Non Current			
356 FASB 5 Liabilities		\$0	\$0
357 Accrued Pension and OPEB Liabilities			
350 Total Non-Current Liabilities	\$800,000	\$0	\$800,000
300 Total Liabilities	\$815,044	\$0	\$815,044
400 Deferred Inflow of Resources		\$0	\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Project Balance Sheet Summary

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

	MN190000001	OTHER PROJ	Total
508.4 Net Investment in Capital Assets	\$892,547	\$0	\$892,547
511.4 Restricted Net Position	\$267,500	\$0	\$267,500
512.4 Unrestricted Net Position	\$49,958	\$0	\$49,958
513 Total Equity - Net Assets / Position	\$1,210,005	\$0	\$1,210,005
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$2,025,049	\$0	\$2,025,049

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Single Project Revenue and Expense

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

Project: MN190000001 BECKER COUNTY LRP

	Low Rent	Capital Fund	Total Project
70300 Net Tenant Rental Revenue	\$74,049		\$74,049
70400 Tenant Revenue - Other	\$7,687		\$7,687
70500 Total Tenant Revenue	\$81,736	\$0	\$81,736
70600 HUD PHA Operating Grants	\$79,182	\$34,195	\$113,377
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	\$910		\$910
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery			
71500 Other Revenue			
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$161,828	\$34,195	\$196,023
91100 Administrative Salaries	\$28,578		\$28,578
91200 Auditing Fees	\$2,200		\$2,200
91300 Management Fee			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Single Project Revenue and Expense

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

Project: MN190000001 BECKER COUNTY LRPH

	Low Rent	Capital Fund	Total Project
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative	\$11,507		\$11,507
91600 Office Expenses	\$1,811		\$1,811
91700 Legal Expense			
91800 Travel	\$519		\$519
91810 Allocated Overhead			
91900 Other			
91000 Total Operating - Administrative	\$44,615	\$0	\$44,615
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	\$4,240		\$4,240
93200 Electricity	\$1,911		\$1,911
93300 Gas	\$1,186		\$1,186
93400 Fuel			
93500 Labor			
93600 Sewer	\$6,075		\$6,075
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$3,322		\$3,322
93000 Total Utilities	\$16,734	\$0	\$16,734
94100 Ordinary Maintenance and Operations - Labor			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Single Project Revenue and Expense

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

Project: MN190000001 BECKER COUNTY LRPH

	Low Rent	Capital Fund	Total Project
94200 Ordinary Maintenance and Operations - Materials and			
94300 Ordinary Maintenance and Operations Contracts	\$89,735		\$89,735
94500 Employee Benefit Contributions - Ordinary Maintenance			
94000 Total Maintenance	\$89,735	\$0	\$89,735
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	\$22,517		\$22,517
96120 Liability Insurance			
96130 Workmen's Compensation			
96140 All Other Insurance			
96100 Total insurance Premiums	\$22,517	\$0	\$22,517
96200 Other General Expenses	\$628		\$628
96210 Compensated Absences			
96300 Payments in Lieu of Taxes	\$5,407		\$5,407
96400 Bad debt - Tenant Rents	\$4,570		\$4,570
96500 Bad debt - Mortgages			
96600 Bad debt - Other			
96800 Severance Expense			
96000 Total Other General Expenses	\$10,605	\$0	\$10,605
96710 Interest of Mortgage (or Bonds) Payable			
96720 Interest on Notes Payable (Short and Long Term)			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Single Project Revenue and Expense

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

Project: MN190000001 BECKER COUNTY LRPH

	Low Rent	Capital Fund	Total Project
96730 Amortization of Bond Issue Costs			
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0
96900 Total Operating Expenses	\$184,206	\$0	\$184,206
97000 Excess of Operating Revenue over Operating Expenses	-\$22,378	\$34,195	\$11,817
97100 Extraordinary Maintenance	\$42,676		\$42,676
97200 Casualty Losses - Non-capitalized	\$600		\$600
97300 Housing Assistance Payments			
97350 HAP Portability-In			
97400 Depreciation Expense	\$52,546		\$52,546
97500 Fraud Losses			
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$280,028	\$0	\$280,028
10010 Operating Transfer In	\$34,195		\$34,195
10020 Operating transfer Out		-\$34,195	-\$34,195
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			

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Single Project Revenue and Expense

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

Project: MN190000001 BECKER COUNTY LRPH

	Low Rent	Capital Fund	Total Project
10093 Transfers between Program and Project - In			
10094 Transfers between Project and Program - Out			
10100 Total Other financing Sources (Uses)	\$34,195	-\$34,195	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$84,005	\$0	-\$84,005
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$1,294,010	\$0	\$1,294,010
11040 Prior Period Adjustments, Equity Transfers and Correction			
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			
11180 Housing Assistance Payments Equity			
11190 Unit Months Available	300		300
11210 Number of Unit Months Leased	289		289
11270 Excess Cash	\$34,608		\$34,608
11610 Land Purchases	\$0	\$0	\$0
11620 Building Purchases	\$0	\$0	\$0
11630 Furniture & Equipment - Dwelling Purchases	\$0	\$0	\$0
11640 Furniture & Equipment - Administrative Purchases	\$0	\$0	\$0
11650 Leasehold Improvements Purchases	\$0	\$0	\$0
11660 Infrastructure Purchases	\$0	\$0	\$0
13510 CFFP Debt Service Payments	\$0	\$0	\$0

BECKER COUNTY ECONOMIC DEVELOPMENT AUTHORITY (MN190)

DETROIT LAKES, MN

Single Project Revenue and Expense

Submission Type: Audited/Non-A-133

Fiscal Year End: 12/31/2014

Project: MN190000001 BECKER COUNTY LRPH

	Low Rent	Capital Fund	Total Project
13901 Replacement Housing Factor Funds	\$0	\$0	\$0