

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

FINANCIAL DATA SCHEDULE

METROPOLITAN COUNCIL
HOUSING AND REDEVELOPMENT AUTHORITY
SAINT PAUL, MINNESOTA

YEAR ENDED DECEMBER 31, 2015

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

Year Ended December 31, 2015



Financial Data Schedule

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

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**METROPOLITAN COUNCIL
HOUSING AND REDEVELOPMENT AUTHORITY
SAINT PAUL, 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

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, 2015, 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 16, 2016, 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 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.

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/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 16, 2016

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FINANCIAL DATA SCHEDULE

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METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
111 Cash - Unrestricted		\$5,893,598		\$7,042	\$1,142,785
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		\$562,359			
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$0	\$6,455,957	\$0	\$7,042	\$1,142,785
121 Accounts Receivable - PHA Projects		\$580,679			
122 Accounts Receivable - HUD Other Projects		\$70,500	\$0	\$18	
124 Accounts Receivable - Other Government			\$187,465		\$279,287
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	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable		\$20,222			\$4,254
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$671,401	\$187,465	\$18	\$283,541
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: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					\$186,111
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$7,127,358	\$187,465	\$7,060	\$1,612,437
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		\$272,443	\$7,575	\$27,597	\$133,827
290 Total Assets and Deferred Outflow of Resources	\$480,000	\$7,399,801	\$195,040	\$34,657	\$1,746,264

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
311 Bank Overdraft					
312 Accounts Payable <= 90 Days		\$31,356	\$920	\$5,305	\$22,690
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					\$142,891
322 Accrued Compensated Absences - Current Portion					\$75,117
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			\$186,111		
348 Loan Liability - Current					
310 Total Current Liabilities	\$0	\$31,356	\$187,031	\$5,305	\$240,698
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other		\$328,067			
354 Accrued Compensated Absences - Non Current					\$50,077
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: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
357 Accrued Pension and OPEB Liabilities		\$842,375	\$23,421	\$85,329	\$413,785
350 Total Non-Current Liabilities	\$0	\$1,170,442	\$23,421	\$85,329	\$463,862
300 Total Liabilities	\$0	\$1,201,798	\$210,452	\$90,634	\$704,560
400 Deferred Inflow of Resources		\$1,063,593	\$29,572	\$107,737	\$522,450
508.4 Net Investment in Capital Assets	\$480,000	\$0	\$0	\$0	
511.4 Restricted Net Position	\$0	\$234,292	\$0	\$0	
512.4 Unrestricted Net Position	\$0	\$4,900,118	-\$44,984	-\$163,714	\$519,254
513 Total Equity - Net Assets / Position	\$480,000	\$5,134,410	-\$44,984	-\$163,714	\$519,254
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$480,000	\$7,399,801	\$195,040	\$34,657	\$1,746,264

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	Subtotal	Total
111 Cash - Unrestricted	\$7,043,425	\$7,043,425
112 Cash - Restricted - Modernization and Development		
113 Cash - Other Restricted	\$562,359	\$562,359
114 Cash - Tenant Security Deposits		
115 Cash - Restricted for Payment of Current Liabilities		
100 Total Cash	\$7,605,784	\$7,605,784
121 Accounts Receivable - PHA Projects	\$580,679	\$580,679
122 Accounts Receivable - HUD Other Projects	\$70,518	\$70,518
124 Accounts Receivable - Other Government	\$466,752	\$466,752
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	\$24,476	\$24,476
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$1,142,425	\$1,142,425
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: 12/31/2015

	Subtotal	Total
144 Inter Program Due From	\$186,111	\$186,111
145 Assets Held for Sale		
150 Total Current Assets	\$8,934,320	\$8,934,320
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	\$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	\$480,000	\$480,000
200 Deferred Outflow of Resources	\$441,442	\$441,442
290 Total Assets and Deferred Outflow of Resources	\$9,855,762	\$9,855,762
311 Bank Overdraft		

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	Subtotal	Total
312 Accounts Payable <= 90 Days	\$60,271	\$60,271
313 Accounts Payable >90 Days Past Due		
321 Accrued Wage/Payroll Taxes Payable	\$142,891	\$142,891
322 Accrued Compensated Absences - Current Portion	\$75,117	\$75,117
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	\$186,111	\$186,111
348 Loan Liability - Current		
310 Total Current Liabilities	\$464,390	\$464,390
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		
352 Long-term Debt, Net of Current - Operating Borrowings		
353 Non-current Liabilities - Other	\$328,067	\$328,067
354 Accrued Compensated Absences - Non Current	\$50,077	\$50,077
355 Loan Liability - Non Current		
356 FASB 5 Liabilities		
357 Accrued Pension and OPEB Liabilities	\$1,364,910	\$1,364,910

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	Subtotal	Total
350 Total Non-Current Liabilities	\$1,743,054	\$1,743,054
300 Total Liabilities	\$2,207,444	\$2,207,444
400 Deferred Inflow of Resources	\$1,723,352	\$1,723,352
508.4 Net Investment in Capital Assets	\$480,000	\$480,000
511.4 Restricted Net Position	\$234,292	\$234,292
512.4 Unrestricted Net Position	\$5,210,674	\$5,210,674
513 Total Equity - Net Assets / Position	\$5,924,966	\$5,924,966
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$9,855,762	\$9,855,762

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$55,437,874	\$435,363	\$2,734,199	
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					\$1,627,471
71100 Investment Income - Unrestricted		\$17,736	-\$45	-\$25	\$12,003
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery		\$46,929			
71500 Other Revenue		\$3,951,454			\$625
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$0	\$59,453,993	\$435,318	\$2,734,174	\$1,640,099
91100 Administrative Salaries		\$2,476,719	\$81,877	\$129,770	\$780,227

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
91200 Auditing Fees					
91300 Management Fee		\$347,590			
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		\$1,746,949			-\$1,159,175
91000 Total Operating - Administrative	\$0	\$4,571,258	\$81,877	\$129,770	-\$378,948
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: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
93800 Other Utilities Expense					\$193,677
93000 Total Utilities	\$0	\$0	\$0	\$0	\$193,677
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		\$154,309	\$5,307	\$16,645	\$106,959
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: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$154,309	\$5,307	\$16,645	\$106,959
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	\$4,725,567	\$87,184	\$146,415	-\$78,312
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$54,728,426	\$348,134	\$2,587,759	\$1,718,411
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments		\$50,482,543	\$409,845	\$2,526,106	\$1,496,616
97350 HAP Portability-In		\$3,525,579			
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	\$58,733,689	\$497,029	\$2,672,521	\$1,418,304
10010 Operating Transfer In			\$35,000	\$17,300	
10020 Operating transfer Out		-\$52,300			

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
10030 Operating Transfers from/to Primary Government		\$141,859			\$216,750
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	\$89,559	\$35,000	\$17,300	\$216,750
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$0	\$809,863	-\$26,711	\$78,953	\$438,545
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$480,000	\$4,324,547	-\$18,273	-\$242,667	\$80,709
11040 Prior Period Adjustments, Equity Transfers and Correction		\$0	\$0	\$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		\$4,900,118			
11180 Housing Assistance Payments Equity		\$234,292			

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.241 Housing Opportunities for Persons with AIDS	14.238 Shelter Plus Care	2 State/Local
11190 Unit Months Available	0	77607	670	4059	3090
11210 Number of Unit Months Leased	0	76877	670	4059	2732
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: 12/31/2015

	Subtotal	Total
70300 Net Tenant Rental Revenue		
70400 Tenant Revenue - Other		
70500 Total Tenant Revenue	\$0	\$0
70600 HUD PHA Operating Grants	\$58,607,436	\$58,607,436
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	\$1,627,471	\$1,627,471
71100 Investment Income - Unrestricted	\$29,669	\$29,669
71200 Mortgage Interest Income		
71300 Proceeds from Disposition of Assets Held for Sale		
71310 Cost of Sale of Assets		
71400 Fraud Recovery	\$46,929	\$46,929
71500 Other Revenue	\$3,952,079	\$3,952,079
71600 Gain or Loss on Sale of Capital Assets		
72000 Investment Income - Restricted		
70000 Total Revenue	\$64,263,584	\$64,263,584
91100 Administrative Salaries	\$3,468,593	\$3,468,593
91200 Auditing Fees		

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	Subtotal	Total
91300 Management Fee	\$347,590	\$347,590
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	\$587,774	\$587,774
91000 Total Operating - Administrative	\$4,403,957	\$4,403,957
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
93100 Water		
93200 Electricity		
93300 Gas		
93400 Fuel		
93500 Labor		
93600 Sewer		
93700 Employee Benefit Contributions - Utilities		
93800 Other Utilities Expense	\$193,677	\$193,677

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	Subtotal	Total
93000 Total Utilities	\$193,677	\$193,677
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
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
96110 Property Insurance		
96120 Liability Insurance		
96130 Workmen's Compensation		
96140 All Other Insurance		
96100 Total insurance Premiums	\$0	\$0
96200 Other General Expenses		
96210 Compensated Absences	\$283,220	\$283,220
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: 12/31/2015

	Subtotal	Total
96800 Severance Expense		
96000 Total Other General Expenses	\$283,220	\$283,220
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
96900 Total Operating Expenses	\$4,880,854	\$4,880,854
97000 Excess of Operating Revenue over Operating Expenses	\$59,382,730	\$59,382,730
97100 Extraordinary Maintenance		
97200 Casualty Losses - Non-capitalized		
97300 Housing Assistance Payments	\$54,915,110	\$54,915,110
97350 HAP Portability-In	\$3,525,579	\$3,525,579
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	\$63,321,543	\$63,321,543
10010 Operating Transfer In	\$52,300	\$52,300
10020 Operating transfer Out	-\$52,300	-\$52,300
10030 Operating Transfers from/to Primary Government	\$358,609	\$358,609

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	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)	\$358,609	\$358,609
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$1,300,650	\$1,300,650
11020 Required Annual Debt Principal Payments	\$0	\$0
11030 Beginning Equity	\$4,624,316	\$4,624,316
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	\$4,900,118	\$4,900,118
11180 Housing Assistance Payments Equity	\$234,292	\$234,292
11190 Unit Months Available	85426	85426

METROPOLITAN COUNCIL (MN163)

St. Paul, MN

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2015

	Subtotal	Total
11210 Number of Unit Months Leased	84338	84338
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		