

Local and Statewide Affordable Housing Aid (LAHA and SAHA)

2026 Annual Reporting Instructions

The Annual Reporting Workbook

All Aid Recipients must complete and submit the Annual Reporting Workbook to Minnesota Housing by December 1 of each year using the current version posted to Minnesota Housing [Local and Statewide Affordable Housing Aid webpage](#). There are two tabs to complete:

1. The Aid Funds Worksheet, also referred to as the Aid Fund Expenditures and Commitments Worksheet.
2. The Locally Funded Housing Expenditures (LFHE) Worksheet.

How to Complete the Workbook

Step 1: Complete the Aid Funds Worksheet.

1. **Start by selecting the name of the Aid Recipient** from the dropdown at the top of the worksheet.
2. **Review “Section 1: Summary of Aid Certified to Date.”** This section summarizes the amount and type of Aid Funds the Aid Recipient has been certified to receive from the Minnesota Department of Revenue, according to Minnesota Housing’s records. Review for accuracy and email to describe any errors.
3. **Complete “Section 2: Aid Expenditures.”** This section summarizes previously reported expenditures of Aid Funds and requests a report of new expenditures through November 30, 2026, based on the type of Qualifying Project.
 - a. **Review Column B for accuracy.**
 - b. **In Column C, enter any Aid expenditures through November 30, 2026, that were not previously reported.**
 - c. **Review totals in Column D.** Especially, **“Total Expenditures on Qualifying Projects”** and **“Aid Funds Not Yet Expended.”** The unspent amount shows what is still available to commit in Section 3 of the Aid Funds Tab and may be recaptured if not used by the deadlines.

Completion Tip: No cell in Section 2 or 3 is meant to be left blank. It must contain a value, even if the value is zero, for the worksheet to work as intended. If at any point you observe a blank cell or highlighting in Section 2



or Section 3, enter “0” or the appropriate value in the blank/highlighted cell. You can also click the “Clear Highlighting” button, which automatically enters 0 in any blank cell. This ensures that data validation will work correctly and help prevent errors.

Complete “Section 2A: Affordable Housing Development and Financing Expenditure Detail.” This section asks for an itemized list of both previously reported and newly reported expenses in the Affordable Housing Development and Financing category. You will receive a prompt before saving if you are required to complete this section and have not yet done so.

4. **Complete “Section 3: Commitments of Unexpended Aid”** by entering **active** commitments (funds that have not been spent but have been committed to specific qualifying projects) of Aid Funds as of November 30, 2026. **Enter only active commitments of *unspent* funds as of November 30, 2026 in this section. If you entered commitments in your 2025 annual report and those commitments are still active as of November 30, 2026, you should re-enter them here.**

Completion Tip: No cell in Section 2 or 3 is meant to be left blank. It must contain a value, even if the value is zero, for the worksheet to work as intended. If at any point you observe a blank cell or highlighting in Section 2 or Section 3, enter “0” or the appropriate value in the blank/highlighted cell. You can also click the “Clear Highlighting” button, which automatically enters 0 in any blank cell. This ensures that data validation will work correctly and help prevent errors.

5. **Review “Section 4: Aid Potentially Subject to Recapture.”** This section compares the amount of aid certified to date from Section 1 to the commitments and expenditures entered in Sections 2 and 3. It then notes the amounts subject to recapture if not committed and expended by the Commitment Deadline and Expenditure Deadline. Note that this section is greyed out for reporting year 2026 as the deadlines have not yet passed.
6. **Complete “Section 5: Narrative and Certification.”**
 - a. Enter the contact information for the person submitting the form.
 - b. In Section 5A, if in the section header the answer to “Is description required” is “Yes,” review the instructions in Column A and provide a response in Column B.
 - c. In Section 5B, if in the section header the answer to “Is explanation required” is “Yes,” review the instructions in Column A and provide a response in



Column B. *You cannot save your workbook if you have not included an explanation of the location of any unspent Aid Funds.*

d. (Section 5C is included in the workbook only for reference and is not applicable to 2026 annual reports.)

e. Finally, review “Section 5D: Certification.”

7. **Review the completed Aid Funds Worksheet** for accuracy, correct any errors and **proceed to the Locally Funded Housing Expenditures Worksheet**. If any information in this worksheet is incorrect, please email localhousingaid.mhfa@state.mn.us and describe the error.

Step 2: Complete the LFHE Worksheet.

The LFHE Worksheet is a report of the Aid Recipient’s **Locally Funded Housing Expenditures – not Aid expenditures** – in its prior fiscal year. For the report due by December 1, 2026, this means the Aid Recipient’s 2025 fiscal year (or its 2025 and 2024 fiscal years if this is its first annual report).

Locally Funded Housing Expenditures (LFHE), which include all expenditures by the aid recipient, including expenditures by a public corporation or legal entity created by the aid recipient, are:

1. Funded from the Aid Recipient's general fund, a property tax levy of the Aid Recipient or its housing and redevelopment authority, or unrestricted money available to the Aid Recipient, but not including tax increments; and
 - a. expended on one of the following qualifying activities:
 - (i) financial assistance to residents in arrears on rent, mortgage, utilities, or property tax payments;
 - (ii) support services, case management services, and legal services for residents in arrears on rent, mortgage, utilities, or property tax payments;
 - (iii) down payment assistance or homeownership education, counseling, and training;
 - (iv) acquisition, construction, rehabilitation, adaptive reuse, improvement, financing, and infrastructure of residential dwellings;
 - (v) costs of operating emergency shelter, transitional housing, supportive housing, or publicly owned housing, including costs of providing case management services and support services; and
 - (vi) rental assistance.

The expenses reported on the LFHE Worksheet must not be duplicative of any expenses of Aid Funds reported on the Aid Funds Worksheet.



To complete the LFHE Worksheet:

1. **Start by ensuring the name of the Aid Recipient is correct.** If incorrect, select the name of the Aid Recipient from the “Aid Funds Worksheet” tab, double-check the Aid Funds Tab for accuracy, and return to the “LFHE Worksheet.”
2. **Review the auto-populated 2024 fiscal year Locally Funded Housing Expenditures for accuracy.** If any of the information in Column B may be incorrect, please compare it to the Aid Recipient’s 2025 annual report, then email localhousingaid.mhfa@state.mn.us and describe the error.
3. **Enter the Aid Recipient’s Locally Funded Housing Expenditures made in its 2025 fiscal year.** Do not include Aid Funds.
4. **Review and complete “Section 2A: Explanation of Year-to-Year Reduction” if required.**
 - a. If in the section header the answer to “Is explanation required” is “Yes,” review the instructions in Column A and provide a response in Column B.
5. **Review and complete “Section 2B: Confirmation of Zero Locally Funded Housing Expenditures” if required.**
 - a. If in the section header the answer to “Is confirmation required?” is “Yes,” review the instructions in Column A and either enter LFHE in Section 1 or confirm zero LFHE by checking the box in Column B of Section 2B. If confirmation is required, you cannot save the workbook until completing this step.
6. **Review the completed LFHE Worksheet** for accuracy, correct any errors, save and submit the Workbook to Minnesota Housing.

Step 5: Review, save and submit the Annual Reporting Workbook.

1. Review all tabs of the Workbook for accuracy and correct any errors.
2. Save a local copy of the Annual Reporting Workbook in Excel format as “[Name of Aid Recipient]_[Year] Annual Reporting Workbook.”
3. Submit the completed Annual Reporting Workbook to Minnesota Housing.

Supporting Documentation

Except in the case of SAHA recipients funding Market Rate Residential Rental Properties, Minnesota Housing does not require supporting documentation in connection with annual reports.



Please save the Annual Reporting Workbook in Excel format as “[Name of Aid Recipient]_[Year] Annual Reporting Workbook” and upload to the [Box.com](#) folder specified by Minnesota Housing staff.

Minnesota Housing has set up [Box.com](#) folders for all aid recipients. If you reported in 2025, please use the same folder again this year.

Please direct any questions or concerns about these instructions or reporting forms to localhousingaid.mhfa@state.mn.us.

Fourth Quarter Supplemental Reports

Reports are due by statute by December 1 each year, yet Commitment and Expenditure Deadlines fall on December 31. This leaves a gap between when commitments and expenditures must be reported. To address this, Minnesota Housing will provide future instruction on how to submit supplemental reports of Aid Funds committed or expended in the final quarter of each calendar year (Oct. 1 – Dec. 31), starting with the 2027 calendar year.