



2025 Local and Statewide Affordable Housing Aid (LAHA and SAHA) Reporting Frequently Asked Questions (FAQ)

Reporting Deadline: Monday, December 1, 2025, 11:59 p.m. Central time

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This FAQ addresses reporting-specific questions. For more general information, please refer to the [general FAQ](#).

Minnesota Housing does not provide financial, tax or legal advice. For guidance on such matters, aid recipients should consult their own legal, tax and financial experts.

Box.com

Q1. Do aid recipients need a paid Box.com account to submit reports to Minnesota Housing?

A. No. Aid recipients do not need a paid Box.com account to submit reports. Simply accept the invitation from Minnesota Housing staff to the shared folder for LAHA and/or SAHA reporting. This does not require a paid account.

Q2. Is Box.com secure?

A. Box.com is a Minnesota Housing-approved secure file-sharing system. Further, aid recipients are generally not required to provide data on individuals in connection with LAHA or SAHA reporting. Please consult your organization's data practices compliance official and/or its technology and legal professionals with questions or concerns about data security and classification.

General

Q3. A city, county or Tribal Nation is using Aid Funds to finance projects or programs in partnership with or administered by a Housing and Redevelopment Authority (HRA), Community Development Agency (CDA), Economic Development Agency (EDA), Tribally-Designated Housing Entity (TDHE), another aid recipient or other third party. Can the HRA, CDA, EDA, TDHE, other aid recipient or other third-party access Box.com and submit reports on behalf of the city, county or Tribal Nation?

- A. Only Tribal Nations, cities and counties are aid recipients. Aid recipients are responsible for determining which individuals or organizations are authorized to submit reports on their behalf. Minnesota Housing will not provide access to Box.com to third parties without authorization from the aid recipient. Users identified by the aid recipient as the primary contact and granted “viewer uploader” access to Box.com by Minnesota Housing staff may, however, share access with other users. To change primary and secondary contacts, please complete this [Provide or Update Contact Information for Reporting](#) form. Note: Aid recipients’ primary contact must be directly with the aid recipient organization and not a third party.

Aid recipients are solely responsible for ensuring the information provided to Minnesota Housing, including information provided by an authorized user on its behalf, is timely and accurate. If an aid recipient wishes to revoke an authorized user’s access to Box.com, it should first attempt to do so directly in Box.com. If it is unable to do so, it should send a request to localhousingaid.mhfa@state.mn.us.

Q4. A county/regional HRA, CDA or EDA administers housing programs funded by LAHA or SAHA on behalf of two or more aid recipients (cities or counties). Can it submit one combined report addressing total uses of aid by all cities and counties for which it administers LAHA or SAHA funded programs?

- A. No, one report per aid recipient must be submitted to Minnesota Housing. (As noted above, however, if the aid recipient has authorized third-party staff, such as staff of an HRA, CDA or EDA, to upload its reports, they may do so.)

Q5. Is Minnesota Housing required by the Office of Grants Management to conduct monitoring and financial reconciliation on Locally Funded Housing Expenditures and the use of Aid Funds?

- A. No. Neither Aid Funds nor Locally Funded Housing Expenditures are state grants; therefore, Office of Grants Management policies, including those related to monitoring and financial reconciliation of state grant funds, do not apply.

However, the Department of Revenue, Office of the Legislative Auditor and Office of the State Auditor may have authority to conduct monitoring, financial reconciliation and/or similar reviews of Aid Funds and Locally Funded Housing Expenditures.

Annual Reporting Workbook

Note: The Aid Funds Worksheet and Locally Funded Housing Expenditures (LFHE) are addressed in separate sections later in this FAQ document.

Q6. An aid recipient notices that Minnesota Housing has posted an updated version of the workbook. If the aid recipient submitted its report using an earlier version of the workbook, does it need to redo and resubmit the workbook using the latest version?

A. No. Any posted version of the 2025 Annual Reporting Workbook is acceptable. Minnesota Housing has released several minor updates since late October responding to users' reports of issues with the form. These are intended to improve users' experiences. Users are encouraged to access the latest version on Minnesota Housing's [Local and Statewide Affordable Housing Aid webpage](#) before starting and check back for a more recent version if they encounter problems. Users who have successfully completed the workbook using an earlier version *do not* need to redo and resubmit.

Q7. Sometimes after hitting "Enter" or "Tab" the cursor doesn't go where I'd like it to. Is there a way to address this?

A. Yes. Hitting Control + Enter leaves the cursor in the same cell after entering data. You can then use arrow keys, or your mouse, to navigate to the next cell where you'd like to enter data. You can also adjust Options in Excel under "File ☰ Options ☰ Advanced".

Q8. Are the "Aid Recipient's Notes" (in Column F of the Aid Funds Worksheet and Column E of the LFHE Worksheet) public and subject to Minnesota Housing's review?

A. All information shared with Minnesota Housing in connection with annual reports, including notes in these sections, is subject to Minnesota Housing's review and presumed to be public.

Q9. An aid recipient believes its project may not fit qualifying project categories 1-7 but may fit category 8, "other project(s), subject to approval by Minnesota Housing." It would like to request Minnesota Housing's approval. How can it do so?

A. Before submitting such a request to Minnesota Housing, aid recipients are strongly encouraged to make every effort, consistent with advice of its legal counsel and/or financial advisor(s), to determine whether the activity fits under one of the prescribed categories (1-7 on the Aid Funds Worksheet). Using prescribed project categories reduces uncertainty and administrative burdens for both aid recipients and Minnesota Housing and best aligns with legislative intent.

If an aid recipient has exhausted its efforts to classify the project under qualifying project categories 1-7 and would like to request approval by Minnesota Housing for the project under category 8, "other project(s), subject to approval by Minnesota Housing," it should include its request in Section 5A of the Aid Funds Worksheet. Its request must include description of the following:

1. The project for which Aid Funds have been or will be expended or committed.
2. Why the project does not fit another qualifying project category.
3. Whether and how the project contributes to the creation and preservation of affordable and/or workforce housing, keeps families and individuals from losing housing, or helps those experiencing homelessness find housing.

Aid Funds Worksheet

Q10. Why aren't commitments from the 2023 and 2024 calendar years (Columns B and C) included in the "total active commitments at end of reporting period" and "total expenditures plus active commitments" totals in Cells E48 and E49?

- A. Commitments made with unspent funds in the 2023 and 2024 calendar years are available to spend in calendar years 2024 and 2025. There is no simple way in the worksheet to identify whether expenditures are of funds committed to a project in a prior calendar year or a different project. Therefore, only commitments noted in the most recent calendar year (2025 in this case) are included in the total of active commitments.

Aid recipients are encouraged to re-enter commitments of unexpended funds made in one calendar year in the next calendar year(s) if the committed funds are not spent and the commitment is still active. They may wish to note which commitments are carried over from one calendar year to the next in the "Aid Recipient Notes" section (Column F).

Locally Funded Housing Expenditures (LFHE) Worksheet

Reminder: Locally Funded Housing Expenditures are not the same as expenditures of Aid Funds. Do not enter Aid Fund expenditures on the LFHE Worksheet.

Q11. Why do aid recipients need to complete both the Aid Funds Worksheet and the LFHE Worksheet? Aren't they reporting the same information?

- A. No. These worksheets are collecting different, statutorily required information. The Aid Funds Worksheet reports the use of LAHA/SAHA funds on qualifying projects as defined Minn. Stat. 477A.36, **subd. 4** or Minn. Stat. 477A.35, **subd. 4**, including aid expenditures and commitments of unspent funds. The LFHE Worksheet identifies local funds spent on certain housing activities. The information provided may be used in determinations as to whether LAHA/SAHA funds were used to supplement, not supplant, existing locally funded housing expenditures. Locally funded housing expenditures are defined at Minn. Stat. 477A.36, **subd. 1(f)** or Minn. Stat. 477A.35, **subd. 2(e)**.

Q12. Do aid recipients need to complete the LFHE Worksheet?

- A. Yes, aid recipients must complete the LFHE Worksheet. This worksheet is intended to assist aid recipients in meeting the statutory requirement to document their Locally Funded Housing Expenditures in the two prior fiscal years and may demonstrate in part whether LAHA/SAHA funds were used to supplement, not supplant, Locally Funded Housing Expenditures.

Q13. Are housing expenditures funded by [Local Homeless Prevention Aid, grant funds, or some other source] a Locally Funded Housing Expenditure?

- A. Minnesota Housing cannot provide legal or financial advice. Aid recipients should determine, consistent with advice from their legal counsel, whether a particular expenditure is a Locally Funded Housing Expenditure as defined in statute.

Q14. The LFHE Worksheet prompts the aid recipient to provide explanation to Minnesota Housing and on its website if only one of its Locally Funded Housing Expenditures is reduced from one year to the next, even if its total annual Locally Funded Housing Expenditures stay flat or even increase. Is this correct?

- A. Yes. Statute requires the aid recipient to explain the reason for reduction if any one of its Locally Funded Housing Expenditures is reduced and to post this explanation publicly on its website.

Q15. An aid recipient has determined that its Locally Funded Housing Expenditures during the prior two fiscal years are zero. Is zero an acceptable response?

- A. Yes. An aid recipient with zero Locally Funded Housing Expenditures should leave zeroes in Section 1 and enter a note in Section 2 stating its total Locally Funded Housing Expenditures over the prior two fiscal years are zero.

Depositing LAHA and SAHA in a Local Housing Trust Fund

Q16. When is it acceptable and when is it not acceptable to deposit or transfer Aid Funds in/to a Local Housing Trust Fund? Can an aid recipient immediately deposit Aid Funds in a Local Housing Trust Fund and hold them there before they're spent on a qualifying project?

- A. Yes, it is acceptable - assuming the aid recipient complies with relevant procedures, laws and rules regarding management of public funds – for aid recipients to hold funds temporarily in a local housing trust fund before they are spent on a qualifying project. In certain circumstances as further explained below, the holding of funds in or transfer of funds to a local housing trust fund *is* the expenditure of funds on a qualifying project.

However, funds are not considered “spent” from the moment they are placed in a local housing trust fund.

Minnesota Housing will only consider funds that are transferred to or held in a local housing trust fund as “spent” on a qualifying project if: 1) the funds are being held in a local housing trust fund within the 12 months prior to the Expenditure Deadline; 2) the Aid Funds were committed to a different type of qualifying project (not simply to the local housing trust fund) by the Commitment Deadline; and 3) the aid recipient demonstrates to Minnesota Housing in the annual report that it is otherwise unable to spend the funds on the qualifying project by the Expenditure Deadline due to factors outside the aid recipient’s control.

Note: Minnesota Housing does not provide financial, tax or legal advice. Aid recipients should consult their own legal, tax and financial advisors to ensure compliance with relevant accounting and financial practices and procedures.

Q17. What is the definition of a local housing trust fund? Is it the same as the statutory definition at [Minn. Stat. 462C.16](#), or is it something more flexible?

A. Minnesota Housing relies on the definition at [Minn. Stat. 462C.16](#), subd. 1(e), which is “a fund established by a local government with one or more dedicated sources of public revenue for housing.” This necessarily *excludes* both regional housing trust funds and funds established by Tribal governments.

Q18. Do aid recipients need to provide Minnesota Housing with documentation of the local housing trust fund’s establishment, such as a local ordinance or resolution?

A. No. Aid recipients are not required to provide documentation of the local housing trust fund’s establishment.