

AGENDA

Committee of the Whole AGENDA FOR FEBRUARY 13, 2023 AT 5:30 PM



Lansing City Hall, Tony Benavides Lansing City Council Chambers
124 W. Michigan Avenue, 10th Floor

To provide input or ask questions on any item that is listed on the agenda,
members of the public may contact the City Council at city.council@lansingmi.gov or (517) 483-4177 prior to the meeting.

Council Member Wood, Chairperson
Council Member Garza, Vice Chairperson

- 1. Call to Order**
- 2. Roll Call**
- 3. Minutes**
 - A. January 23, 2023
 - B. February 6, 2023
- 4. Public Comment on Agenda Items (Up to 3 Minutes)**
- 5. Presentations:**
 - C. Lansing Housing Commission -Annual Reports
 - D. Dept. Neighborhoods, Arts & Citizen Engagement Updates
 - E. ARPA Grant Awards Updates from Administration
- 6. Discussion/Action:**
 - F. RESOLUTION - Support of American Airlines Extension Authorizing Nonstop Daily Service from Lansing to Ronald Reagan Washington National Airport
 - G. RESOLUTION - Setting a Public Hearing; Community Development Block Grant (CDBG) Amendment to Fiscal Year 2020 Annual Action Plan and Fiscal Year 2021 Annual Action Plan
- 7. Other**
- 8. Adjourn**

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MINUTES

Committee of the Whole

Monday, January 23, 2023 @ 5:00 p.m.
Tony Benavides Lansing City Council Chambers

CALL TO ORDER

Council President Wood called the meeting to order at 5:00 p.m.

PRESENT

Council Member Carol Wood
Council Member Jeremy Garza
Councilmember Adam Hussain
Councilmember Peter Spadafore
Councilmember Patricia Spitzley - excused
Councilmember Brian T. Jackson
Councilmember Jeffrey Brown
Councilmember Ryan Kost

OTHERS PRESENT

Sherrie Boak, Council Office Manager
Jane DiSessa, Deputy Mayor
Jim Smiertka, City Attorney
Lisa Hagen-Lawrence, OCA
John Dewane, Ingham County Prosecutor
Desiree Kirkland, Finance Director
Shelbi Frayer, Chief Strategy Officer
Tyler Baker, Maner Costerisan
Bill Tucker, Maner Costerisan
Loretta Stanaway

Minutes

MOTION BY COUNCIL MEMBER GARZA TO APPROVE THE MINUTES FROM JANUARY 9, 2023, AS PRESENTED. MOTION CARRIED 7-0.

Public Comment

Ms. Stanaway acknowledged the new Ingham County Prosecutor.

Presentations

Ingham County Prosecutor – John Dewane

The Committee paused for the arrival of Mr. Dewane. At the time Mr. Dewane was not present and therefore the meeting moved onto the next agenda item.

Council Member Brown stepped away from the meeting at 5:03 p.m. and returned at 5:04 p.m.

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Auditor Presentation – Maner Costerisan

Council Member Spadafore stepped away from the meeting at 5:05 p.m. and returned at 5:06 p.m.

Mr. Tucker and Mr. Baker began with the presentation in the packet, referenced the CAFR from June 30, 2022, the letter that addressed the estimates in the financial statements, and an internal control letter. The opinions include 9 including each major fund, components, unmodified or clean opinions. A clean opinion means everything is in compliance with accounting principles. Mr. Tucker referenced the statement of net position in the presentation and explained the process of all the funds for GASB.

Mr. Baker went through the rest of the presentation beginning on a copy of page 113, budget revenue and expenditures. Mr. Baker then highlighted 5-year trends. Subsequent to 6/30/2022 there were two draws on the revolving loan, and they pointed that out in the report. It was noted in the prior year there were 7 findings, and in this report and current year there are only 3 findings. The findings include material journal entries, revisions to trial balance and the City has made improvements in entries. This was a continuation of a finding. For the second finding, regarding payroll process, the City has procedures in place to make sure hours and rate are correct. Most of the data entry is mainly manual, and no inappropriate postings was notice, but it is systemic issue. The last is a compliance finding.

Council President Wood asked Ms. Kirkland, she referenced the budget amendment of 6/27/2022, the budget amendment does not match the 2022 CAFR report. Ms. Kirkland confirmed it was an oversight in the Finance department, and something like that will not be done in the future. Council President Wood asked how it reflects in the audit that was done, using the OCA budget being off and not spent. Ms. Kirkland confirmed and that created the audit finding, and there is policy being put in place to watch the numbers to make sure all the numbers that are approved. Council President Wood referenced the budget manual, which states budget amendments are done before any expenditures of the budget are done. Ms. Kirkland confirmed, and they are working on it. Council President Wood noted this is a violation of the Budget Act. Ms. Kirkland acknowledged the error again and assured the Council they are aware and will not happen in the future.

Council Member Jackson asked if the OPEB and Pension is funded, what is that impact on the short term and long-term numbers. Mr. Tucker stated when they look at those numbers, they look to get it to 60% for pension. There is grant funding coming out and the city can look at those in the future. Council Member Jackson asked if the city should be higher, and Mr. Tucker stated OPEB should be at 40% and Pension at 60%. Council Member Jackson noted that income and property taxes are over than the projection and asked why. Ms. Kirkland stated the higher could be reflected from collection. With property taxes, the City is conservative with the rate and that is why it appears the way it does.

Council Member Brown asked Ms. Kirkland about the earlier statement of incorrect numbers in the report and asked what the priority of the Finance department if it is not the budget. Ms. Kirkland stated checks and balances, good accounting system in place, general ledger system is accurate. Currently they are switching from one system to another with better reporting.

Council Member Brown asked the following question for Council Member Spitzley:

To the City Attorney is this: We have submitted a document to the State of Michigan that has an accounting error of approximately \$3.5 million. We have been told by the Finance Director that no amendment to the document is needed. Are there any legal ramifications to have an official document that we know is incorrect submitted to the State? Don't we have to certify that the document is accurate?

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Mr. Smiertka stated the question should be directed to the Finance Director and asked if the statement was correct. Ms. Kirkland state the audit reports what was in the general ledger at the time, and the Finance department did not update it. The State only asked for a process going forward. Mr. Tucker stated that getting information from Finance is how to do their audit, and that information what they use. Mr. Smiertka stated if a document is in error, then if the State said there is no correction, the city needs that State document. Ms. Kirkland stated she will submit a priority to the State to reflect they are addressing the incorrect.

Council President Wood asked Ms. Kirkland if she was aware of the Internal Audit report on Human Resources on August 23, 2021, drafted November 5, 2021, and feed back from HR on December 10, 2021 and after review the final report was sent to Council December 15, 2021 with recommendations for corrective action plan. Ms. Kirkland confirmed she saw that report. Council President Wood asked if any of those recommendations were implemented. Ms. Kirkland stated she would follow up on that.

Council President Wood asked Ms. Kirkland about general expenditures in 2021 where the City had \$119 million in general fund, and in 2022 the City had \$146 million, asking what she attributed the additional \$27 million in expenditure to, what caused such a significant increase. Ms. Kirkland could not provide an answer at this time.

Council President Wood noted that the long term during the quarterly budget report Ms. Kirkland noted the City is adding to the fund balance, but it appears to be decreasing by \$6 million. (page 34 of the audit) Therefore how has the audit impacted the current year (2023) budget projections and will they take that \$6 million from the fund balance this year, and Ms. Kirkland stated they have not decided what to do.

Council President Wood asked if there is an expenditure plan for the \$7.6 million in fringe fund balance on page 162, and Ms. Kirkland was not able to provide an answer at this time.

Council President Wood asked if there was a plan for the \$5.6 million in unrestricted services in fleet and Ms. Kirkland stated she was not ready to respond to that yet.

Council President Wood asked why the library rental line on page 113 so far off and Mr. Tucket stated they use the budget and actual based on the chart of accounts provided. Based on departments, there is a line item within the number of library rental, and estimated due to requirements for state requirements, so it is grouped to the account number which is within that subgroup.

Council Member Wood asked if the City was on track for having the required uniform chart of accounts implemented by June 30, 2023, as required by the State of Michigan Treasury, as mentioned on page 61 in the presentation. Ms. Kirkland stated they are working towards that but that will also require a conversation with the State Treasury. It was noted by Council President Wood that this has been going on for years, and Ms. Kirkland confirmed however they are looking at a new system now and would like to look at options, so they don't have to do it now and then again when they start the new system.

Council President Wood asked what was happening with the ARPA interest, where is it shown in the documents and if the funds were invested, how much was invested and how is it being used. Ms. Kirkland stated it was not moved to the General Fund yet but can be moved

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anytime and made available to the City. At this time Ms. Kirkland could not provide the interest amount.

Council Member Jackson stepped away at 5:42 p.m.

Council President Wood asked what the plan is for the parking system; if they have a financial analysis of the frequent parking holidays and how they have impacted the fund. The impact of the “free Fridays”, and what does the parking fund mean for future financial projections given the net position is currently negative. Will or is the General Fund supporting the parking fund. Ms. Kirkland stated she does not have a plan currently but will get back with Council.

Council Member Garza noted the three (3) findings in the audit and asked which department went over budget and what their corrective action is. Mr. Baker referred to page 129 in the report.

Council Member Brown asked Ms. Kirkland if the audit covers the compliance measures the City takes for Federal and State level when they receive grant funds for services. Ms. Kirkland stated that is covered under the single audit that is being performed right now, and not reflected in the audit in front of them. Mr. Brown stated the single audit is due March 31, 2021 to the Federal Clearing House.

Council Member Jackson returned to the meeting at 5:46 p.m.

Council President Wood concluded the discussion by requesting Ms. Kirkland attend the meeting on February 27, 2023, with answers to the questions, and the auditors do not need to attend.

Council Member Hussain stepped away from the meeting at 5:47 p.m.

Ingham County Prosecutor – John Dewane

Mr. Dewane introduced himself and apologized for being late

Council Member Hussain returned to the meeting at 5:48 p.m.

Mr. Dewane spoke on his experience background. This included his education, legal aid, private practice then in 2001 hired as assistant prosecuting attorney office working in multiple divisions. Mr. Dewane concluded by briefly speaking on his community involvement including teaching trial skills for 6 years and volunteer work.

Upon the request of Council Mr. Dewane spoke on his policy intentions, beginning on this first day in office. The focus was on reducing gun violence in the Lansing community and Ingham County. Several policies implemented included addressing habitual repeat offenders, considering prior conduct, charging individuals with felony firearms, charging convicted felons on firearms, and taking a hard stance on carrying illegal guns in a motor vehicle. Mr. Dewane acknowledge his belief that there needs to be responsible gun owners purchased legally, registered, licensed with criminal background checks. He voiced his concerns with carrying illegal guns that should not be carried and noted the policies he is implementing are not unique or unusual.

Council Member Jackson asked Mr. Dewane if he plans to take into account the people who are ignorant to the law, registered but not in a lock box, but away from occupants. And also, if someone has a felony fire arm, will they charge felony on CCW. Mr. Dewane stated they cannot charge a felony firearm for concealed. With regards to the first question, they will

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charge with discretion and take each case differently. If someone is doing the right thing but no concealed, they will take into consideration. He added he is concerned with multi round clips, stolen guns, no serial number, repeat offenders or on bond getting another gun. Council Member Jackson asked at what point the gun was obtained in an illegal search is a violation of the 4th amendment. Mr. Dewane stated if there is an illegal search, they will not charge for that, but they have the duty to see if a violation was present. His office will always use discretion and common sense.

Council Member Hussain asked what was currently in place under the former Prosecutor will remain in place, such as the obstruction policy, video cameras. Mr. Dewane stated that is still in place and being reviewed to see if it needs to be amended. They will review body cam videos, but some agencies do not have body cameras. Council Member Hussain asked if they would keep the second chance policy allowing them to plead down. Mr. Dewane noted his office will take violent crime seriously,

Council Member Jackson stepped away from the meeting at 5:59 p.m.

Mr. Dewane acknowledged he will look at the second chance policy and they have specialty courts to work with, but again he will be very serious or violent crime.

Council Member Hussain asked for his plans for the policy on not to prosecute traffic stop searches and weapons. Mr. Dewane stated if the person gave consent for the proper search, it will be reviewed.

Council Member Jackson returned to the meeting at 6:00 p.m.

Council Member Garza asked what his policy will be on secondhand felonies when a search is done and they find illegal fire arms. Mr. Dewane noted there were different variables in that policy, and he will review with his deputy. He noted that it comes down to if consent for the search was given, but once again he stated he is strong in taking guns off streets.

Council President Wood asked about his stance on violent crimes and how his office will deal with the victims and victims' family during the process. Mr. Dewane acknowledged he does have staff that deal with victim rights and a victim coordination unit. By law they have the duty to discuss with the victims the status on the negotiation, they consult before a plea is made, and before homicides he will meet with the victims' family before the pre-trial. They discuss the pros and cons with them and listen to how they want to address it, taking it into consideration. Council President Wood asked his thoughts on interceding on early outs from prisons and parole. Mr. Dewane said he is allowed to provide parole review and opinion, but he might consider a reform in the future on that.

Others

Council Member Hussain asked Ms. DiSessa for an update from a request on 1/9/2023 where Council was informed there were 40 applicants not eligible for the Mayor's ARPA funding and his office was going to reach out to all of those that did not get funds and provide them feedback. Ms. DiSessa stated she did not have the exact number of people that they have spoken to so far, but Ms. Whitfield is working on that, adding for the public that if someone did not get funds and they have not heard from them to reach out to Ms. Whitfield and Ms. DiSessa offered to provide contact information to Council. Council Member Hussain then reminded Ms. DiSessa that Council also asked for the scores of the matrix and the applications. Council President Wood confirmed that that information was not provided yet either. She then added that in the past when she was President, she had all outstanding questions added to the next Committee agenda until answers were provided, and she will be

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implementing that process again in 2023 starting with the next agenda. Ms. DiSessa stated she would be providing the answers to their questions shortly. Council Member Hussain noted he has spoken to some applicants that did not get funds and they wanted to know why the matrix/rubic was not included as part of the application so they knew how they would be ranked. Ms. DiSessa acknowledged that the matrix was an afterthought, but that all questions in there were based on the application itself.

Council Member Brown asked if Ms. Whitfield was documenting the follow up questions. Ms. DiSessa explained that when Ms. Whitfield got the applications, she reviewed to make sure it was complete and all questions answered. She would then call applicants to inform them of missing items and then it was up to them to comply. Council Member Brown asked if there was an appeal process and Ms. DiSessa stated there is not an appeals process; they made recommendations for the best applications. Council Member Brown then asked if they have compiled any of the responses, they have gotten from the applicants that did not get the funds. Ms. DiSessa stated that they have attempted to note when they hear concerns. Council Member Brown asked for the log since Council is only hearing back feedback and then asked if they could meet with the applicants that did not get the funds and provide them with information on other opportunities. Council Member Garza asked if all the funds have been allocated, and Ms. DiSessa stated they are meeting with the awardees now to make sure they comply with the contract then they will receive the funds. Council Member Garza asked if they do not comply with the contract will the mayor open up the application process again, and Ms. DiSessa stated she would have to ask the Mayor on how he wants to proceed. Council Member Brown asked if the contract is standard and Ms. DiSessa stated that there is a contract for capital items if they applied for that, and if they applied for services there would be other requirements so that contract would focus on that type.

Ms. DiSessa then responded to an email that Council Member Hussain had provided to her before the meeting on Public Services. She stated that Council Member Spitzley at the last meeting asked that someone go to Cooper Street per the public comment on 1/9/2023.

Council Member Jackson stepped away from the meeting at 6:23 p.m.

Ms. DiSessa confirmed Public Service did visit Cooper and at the time there were more leaves than gravel in the gutter pans, and the area will be swept in early spring.

Council Member Jackson returned to the meeting at 6:24 p.m.

Ms. DiSessa stated the department is changing all future contracts to address this type of work, but in the contract on record for this specific project there were no performance standards specific to this and therefore the company is fine. The contractor was made aware the city is not pleased and we are waiting on their response. Again, the department will work with OCA for future contract. Regarding the potholes on Sheldon, they have been filled, but it is not a long term fix for road. After looking into Lansing Connect for the area, there are no violations. Regarding the comment at the 1/9/2023 of the "bump" in the recent new asphalt on near Miller that is under review. Regarding the chip and seal, and gravel in the roads on Cooper, Council President Wood asked if that contractor would be allowed to bid again in the future on City projects, and Ms. DiSessa stated she would have to speak to the Public Service Director and OCA to see what is allowed, noting again that the issue that keeps getting mentioned was not a standard in contract for that project, so they had no violation. Council Member Garza asked about Route 19, which is an area in the city that Public Service has labeled Route 19, has a large amounts of stones. Ms. DiSessa stated she would speak to the Public Service Director on the sweeping schedule again and why spring. Council Member

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Garza asked if the contract was local or even from the State of Michigan and Ms. DiSessa stated she did not know that but would get that information.

Discussion/Action

No topics.

Adjourn

The meeting adjourned at 6:31 p.m.

Respectfully Submitted by,

Sherrie Boak, Recording Secretary,

Lansing City Council

Approved by the Committee

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MINUTES

Committee of the Whole
Monday, February 6, 2023 @ 5:30 p.m.
City Council Conference Room

CALL TO ORDER

Council President Wood called the meeting to order at 5:30 p.m.

PRESENT

Council Member Carol Wood
Council Member Jeremy Garza
Councilmember Adam Hussain
Councilmember Peter Spadafore
Councilmember Patricia Spitzley
Councilmember Brian T. Jackson
Councilmember Jeffrey Brown
Councilmember Ryan Kost

OTHERS PRESENT

Sherrie Boak, Council Office Manager
Jim Smiertka, City Attorney
Renee Richmond, Council Administrative Assistant
Lisa Hagen-Lawrence, OCA
Greg Venker, OCA
Matt Staples, OCA
Armany Williams, OCA
Elizabeth O'Leary, HR
Courtney Roberts, HR
Jane DeSessa, Deputy Mayor

Public Comment

No public present.

Council Member Brown stepped away from the meeting at 5:31 p.m.

Presentations

Human Resources Training Presentation on Workplace Harassment & Workplace Violence
Ms. O'Leary did brief introductions and provided a handout of a presentation.

Council Member Brown returned to the meeting at 5:32 p.m.

The presentation began with the policy on sexual harassment and non-discrimination. Ms. O'Leary outlined the process of an investigation.

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Council President Wood asked what Council should do if an employee came to them with a complaint. Mr. Smiertka stated they should go directly to HR. Council Member Brown asked if Council goes to HR or the employee goes to HR. Mr. Smiertka stated they should go to Council leadership then send them to HR.

Ms. O'Leary proceeded with presentation which moved onto workplace violence and reporting of it. Council Member Garza asked what happens if the employee goes to the director and the director does not report it. Ms. O'Leary stated HR needs to be notified and an investigation needs to occur.

Ms. O'Leary then spoke on false accusations and retaliation.

Council President Wood asked after new employees come in and are given training, what happens after employees have been here for a few years. Ms. O'Leary noted that she has been involved in training employees, but with COVID in person trainings got put on hold, but they are working on bringing those trainings back.

The HR Department presented a video on harassment.

Ms. O'Leary and Ms. Roberts left the meeting.

Office of the City Attorney Annual Elected Official Training to City Council Members

Mr. Smiertka began the presentation from the OCA with Fiduciary Duties. This included the definition of Fiduciary Duties and outlined what is in the City Ordinances. He then expanded on duty of loyalty, duty of care, and conduct. He concluded with removal for cause, responsibilities of Council and forfeiture of office. Examples given were disclosing information from closed session, using your position.

Council Member Spitzley asked if someone says breach of fiduciary OCA would not defend, and Mr. Smiertka stated it is on a case by case basis.

Ms. Williams spoke to the Council on the Ethics Ordinance as it relates to the City Council members. Outlined in the presentation was prohibitions on what they must not accept, and defined "gifts". Ms. Williams moved onto conflicts of interest and affidavit of disclosure.

Ms. Williams spoke on financial interests and directive on misuse of position or power.

Ms. Hagen-Lawrence went through the presentation on the Open Meetings Act and details on effect on the public body.

Council Member Garza stepped away from the meeting at 6:32 p.m.

Ms. Hagen-Lawrence spoke lastly on emailing, texting, postings, commenting, etc. in violation of the OMA, and then summarized consequences.

Council Member Garza returned to the meeting at 6:34 p.m.

Ms. DeSessa asked the OCA about if Council members, after a meeting or a public forum, can they be seen together. Ms. Hagen-Lawrence stated if they are discussing what is being up before action in front of the full Council, they should be advised not to.

Council President Wood passed the gavel and stepped away from the meeting at 6:36 p.m.

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Ms. Hagen-Lawrence presented on Human Rights framework, role of the policy makers as it relates to Council.

Council Member Brown stepped away from the meeting at 6:38 p.m.

Council President Wood returned to the meeting at 6:39 p.m. and Council Member Garza passed the gavel.

Council Member Hussain stepped away from the meeting at 6:39 p.m.

Ms. Hagen-Lawrence spoke briefly on harassment and hostile workplace.

Mr. Staples spoke on FOIA requests.

Council Member Brown returned to the meeting at 6:41 p.m.

Mr. Staples highlighted what a FOIA defines and what is defined as a public record. The presentation outlined what Council should do when they are in receipt of a FOIA request. It outlined what steps are taken in OCA when they receive a FOIA.

Council Member Hussain returned to the meeting at 6:44 p.m.

Mr. Staples outlined what are common exemptions/redactions and appeals.

Mr. Venker presented on the City Charter as it relates to Officers and Elections.

Council Member Jackson stepped away from the meeting at 6:46 p.m.

The presentation by Mr. Venker spoke on what qualifies to be on the ballot for elections, including residency, eligibility affidavit, and election do's and don'ts. Mr. Venker spoke lastly on campaign finance act.

Council President Wood asked about employees running for office, and Mr. Venker clarified that they can be an employee while running for office, but once elected they can no longer be an employee.

Council President Wood summarized to the Council Members that they should not use city computers and City cell phones to personal issue, and this includes connecting to their personal iCloud. Council Member Spitzley also suggested not using the City cell phone as their personal cell phone, but keep separate.

Ms. DeSessa asked about personal mail in the office. Council President Wood emphasized again that anything that comes here is FOIA. Mr. Smiertka added that would be using City resources.

Ms. Richmond left the meeting.

Other

Council President Wood referenced an email from Ms. Japinga with Capital Area Region Airport looking for a letter from City Council in support of continuing the service from Lansing to Washington DC with American Airlines, and their need for an exemption from the FAA.

Council Member Garza asked if a letter was not written, when the service would stop and was told by Council Member Spadafore it would be October, 2023.

OCA noted Council speaks through resolution, and therefore Council President Wood stated that if that was the path OCA wanted Council could prepare a resolution to go with the letter. Council Member Spadafore stated he support an individual letter with no need for resolution.

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Council President Wood asked Council Staff to draft a resolution and letter for action at the February 13, 2023 Council meeting.

Mr. Venker, Ms. Williams and Mr. Staples left the meeting.

Closed Session

MOTION BY COUNCIL MEMBER GARZA TO GO INTO CLOSED SESSION AT 7:07 p.m.

Pursuant to MCL 15.268(h) of the Open Meetings Act, City Council will hereby recess into closed session to consult with the City Attorney to consider material exempt from discussion or disclosure by state statute. Specifically, to discuss a written legal opinion from the City Attorney provided under attorney-client privilege and attorney work-product, and which is also exempt from disclosure under the Freedom of Information Act pursuant to MCL 15.243 (g).

Ms. DeSessa asked to be present, and Council President Wood agreed, but asked for it in advance in the future. Ms. DeSessa confirmed.

ROLL CALL VOTE, MOTION CARRIED 7-1.

Reconvene

Adjourn

The meeting adjourned at 7:11 p.m.

Respectfully Submitted by,
Sherrie Boak, Recording Secretary,
Lansing City Council
Approved by the Committee

Lansing Housing Commission (LHC) 2022 Year in Review



The Lansing Housing Commission (LHC) is committed to the development and management of quality, affordable, and fair housing options in a compassionate, healthy, and safe way. Throughout 2022, LHC Board members, staff, and partners have made significant accomplishments in support of advancing affordable housing in Lansing and the surrounding areas. As the team continues to move forward with increasing the quantity and improving the quality of affordable housing in the community, it is important to reflect on accomplishments in the past calendar year. LHC greatly appreciates your time and support of its mission and looks forward to working together in the future.

LHC, HUD, and other partners successfully continued the journey toward repositioning and improvement of public housing units through HUD's rental assistance demonstration (RAD) program. This includes the conversion of and improvements at 4 communities encompassing a total 527 units.

- Completed \$29 million in site redevelopments at Waverly Place (\$14 million/ 140 units) and Capital City Apartments (\$15 million/ 187 units). Capital City Apartments has a 55 and older preference for all new applicants.
- Closed transactions and started \$24 million of redevelopment investments at Hildebrandt Park (100 units) and LaRoy Froh (100 units).
- Implemented modernization which includes, central air conditioning, security system enhancements, green energy standards, ADA and accessibility standards, and other improvements across the 527 units.

4
COMMUNITIES

527
UNITS

1,800
HUD VOUCHERS

600
MSHDA VOUCHERS

32
EMERGENCY VOUCHERS

19
FSS HOUSEHOLDS

LHC effectively carried out its standard voucher programs while growing and working with other partners to further support housing in the community.

- Administered over 1,800 HUD housing choice vouchers in the Lansing community and surrounding areas.
- Applied for, were awarded, and now administer over 600 MSHDA housing vouchers in Ingham County.
- One of six public housing agencies selected by HUD to administer 32 emergency housing vouchers.
- Currently have 19 households enrolled in the Family Self-Sufficiency (FSS) program. In 2022, LHC issued a check to one graduate in the amount of \$32,470.14 and is on track to issue at least \$22K to another graduate in 2023.
- In total, LHC administers 6 different types of voucher programs covering over 2,700+ individuals and families in the Lansing area.

LHC is committed to expanding the number and improving the quality of affordable housing options in Lansing and achieves this through a number of different programs and partners.

- Partnered with developer to obtain low-income housing tax credits (LIHTC) and closed transaction to build 132 new units of family and senior housing in downtown Lansing. Construction will begin in 2023
- Partnered with developer to build 32 units of affordable family housing in East Lansing.
- Partnered with Capital Area Housing Partnership (CAHP) in its redevelopment of Walter French for construction in 2023 to add 76 units of additional affordable housing in central Lansing.
- Submitted and received approval for Section 18 application to sell 191 homes to SK Investment. Deal will close in 1st Quarter of 2023. These units will remain affordable while providing funds to develop new community-specific work force and quality affordable housing supply in Lansing.
- Partnered with developer to provide 20 Project based vouchers in a new 40 unit building in Lansing. These vouchers will target the homeless population in Lansing
- Partnered with Consumers Energy to install additional insulation in LHC scattered homes.

132
NEW UNITS IN
DOWNTOWN
LANSING

32
NEW UNITS IN
EAST LANSING

40
UNIT BUILDING
FOR THE
HOMELESS



3
LHC HOMES

LHC is working with partners and residents to increase homeownership for community members earning below area median income (AMI) of 80%.

- Worked with Habitat for Humanity (HH) to renovate 3 LHC homes for individuals on the HH wait list to achieve homeownership.
- Participated in volunteer days to work on HH houses with other teams to make homes ready for purchase.
- Working with current residents to sell LHC houses to them through HUD's Section 18 program. Currently, 10+ residents have indicated they have secured financing to complete purchase upon HUD's approval.
- Developing plans to further expand homeownership programs in 2023.

LHC supported other programs and local organizations during very challenging times to ensure program participants and employees were not negatively impacted.

- Assumed operations for a local voucher program because the operation was deemed unsustainable. This included administering approximately 130 vouchers to various vulnerable populations and transitioning 9 employees to LHC.
- Worked with the City of Lansing and the COC to correct the deficiencies in the administration of these voucher programs and have now renewed them for 2023.
- Provided \$100,000 of financial support and guidance along with CAHP to support the Housing Assessment and Resource Agency (HARA) program. This is a key community intake program matching persons with housing needs to housing resources.

130
VOUCHERS

9
EMPLOYEES

\$100K
SUPPORT

LHC began to reestablish and enhance resident service programs which had been reduced in the past couple years due to COVID restrictions and RAD construction projects at the 4 communities.

- Continued support of the Dolly Parton literacy program which now provides 300+ families in Lansing with an age-appropriate book each month from 0-5 years old.
- Continued partnership with the Lansing Food Bank for monthly food distribution at LHC communities.
- Increased LHC food garden plot presence at each of the 4 LHC communities, including garden coordinators who work with interested residents to grow and process food from these gardens.
- Added a food processing area at Capital City Apartments to assist residents in freezing and canning garden produce.
- Worked with the Ingham County Health Department to implement onsite visits for COVID testing and immunizations.
- Provide free passes to the Potter Park Zoo for LHC resident families.
- Programs to be re-established in 2023 include mobile district library visits to LHC properties, working with the Lansing School District to provide summer meals to eligible families and restarting our GED program.



POTTER PARK



Our Mission

The Lansing Housing Commission (LHC) is committed to the development and management of quality, affordable, and fair housing options in a compassionate, healthy, and safe way. LHC will deliver impactful resident services while maintaining the highest performance standards and outcomes.



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(517) 487-6550
www.lanshc.org

Lansing Housing Commission

**Financial Report
with Supplemental Information
June 30, 2022**

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Independent Auditor's Report

To the Board of Commissioners
Lansing Housing Commission

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities, the discretely presented component units, and the aggregate remaining fund information of Lansing Housing Commission (the "Commission") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component units, and the aggregate remaining fund information of the Commission as of June 30, 2022 and the respective changes in its financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Oliver Gardens Limited Dividend Housing Association LP, Mount Vernon Park Limited Dividend Housing Association LP, South Washington Limited Dividend Housing Association LP, and Hildebrandt Park Limited Dividend Housing Association LP, which represent 100 percent of the assets, net position, and revenue of the aggregate discretely presented component units as of December 31, 2021 and the respective changes in financial position for the year then ended. Those financial statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Oliver Gardens Limited Dividend Housing Association LP, Mount Vernon Park Limited Dividend Housing Association LP, South Washington Limited Dividend Housing Association LP, and Hildebrandt Park Limited Dividend Housing Association LP, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Commissioners
Lansing Housing Commission

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Commissioners
Lansing Housing Commission

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis 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 other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2022 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Plante & Moreau, PLLC

November 11, 2022

**Lansing Housing Commission
Lansing, Michigan**

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2022

This management's discussion and analysis (MD&A) of Lansing Housing Commission (the "Commission") provides an overview of the Commission's financial performance during the fiscal year ended June 30, 2022. The operations of the Commission are comprised of a Low-Income Public Housing Program, a Housing Choice Voucher program, a Capital Fund Program, and a Resident Opportunity and Supportive Services Program. The Low-Income Public Housing Program is funded with tenant rental revenue, miscellaneous tenant charges, and Department of Housing and Urban Development (HUD) grants and subsidies. The remaining programs are funded entirely by federal grants. The Commission also maintains a central office cost center, various business activities, and component units. This MD&A covers only the Commission's primary government activities, including its blended component unit and the Lansing Housing Commission Non-Profit Development Corporation (LHCNPDC), and does not analyze the financial position or current year activity of the discretely presented component units, as disclosed in Note 1 to the financial statements. Please read this summary along with the accompanying audited financial statements of the Commission for the fiscal year ended June 30, 2022.

Financial Highlights

- | | |
|--|---------------|
| 1. Total assets and deferred outflows of resources exceed total liabilities and deferred inflows of resources by | \$ 36,095,971 |
| 2. Unrestricted net position equals | 31,475,122 |
| 3. Total net position increased by | 5,896,353 |

Required Financial Statements

The financial statements of the Commission have been prepared on the accrual basis of accounting following the business-type activities reporting requirements of the Governmental Accounting Standards Board (GASB) as a single enterprise fund. These statements are as follows:

- Statement of net position - Includes all of the Commission's assets and liabilities and provides information about the amounts and investments in assets and the obligations to commission creditors. It also provides a basis of assessing the liquidity and financial flexibility of the Commission. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Commission is improving or deteriorating.
- Statement of activities - Provides information as to the increase or decrease of current year revenue over expenses.
- Statement of cash flows - Provides information about the Commission's cash receipts and disbursements during the reporting period. The statement discloses net cash provided by or used in operating activities and noncapital financing activities from capital and related financing activities and from investing activities.

Financial Analysis

Statement of Net Position

	2021	2022	Change	Percent Change
Assets				
Current assets	\$ 6,954,603	\$ 9,271,841	\$ 2,317,238	33%
Capital assets	8,295,702	2,216,617	(6,079,085)	-73%
Noncurrent assets	<u>16,182,674</u>	<u>25,863,425</u>	<u>9,680,751</u>	60%
Total assets	31,432,979	37,351,883	5,918,904	19%
Deferred Outflows of Resources	<u>1,660,807</u>	<u>370,538</u>	<u>(1,290,269)</u>	-78%
Total assets and deferred outflows of resources	33,093,786	37,722,421	4,628,635	14%
Liabilities				
Current liabilities	510,819	512,176	1,357	0%
Long-term liabilities	<u>1,786,515</u>	<u>252,420</u>	<u>(1,534,095)</u>	-86%
Total liabilities	2,297,334	764,596	(1,532,738)	-67%
Deferred Inflows of Resources	<u>596,834</u>	<u>861,854</u>	<u>265,020</u>	44%
Net Position				
Net investment in capital assets	8,295,702	2,216,617	(6,079,085)	-73%
Restricted	2,631,731	2,404,232	(227,499)	-9%
Unrestricted	<u>19,272,185</u>	<u>31,475,122</u>	<u>12,202,937</u>	63%
Total net position	<u>\$ 30,199,618</u>	<u>\$ 36,095,971</u>	<u>\$ 5,896,353</u>	20%

As illustrated in the statement of net position, the overall net position of the Commission increased by \$5,896,353. During the year ended June 30, 2022, the Commission sold substantially all of the units comprising two of its Low-Income Public Housing Asset Management Projects (AMPs) in connection with the conversion of these AMPs to new limited partnerships under HUD's Rental Assistance Demonstration (RAD) program. This led to an overall decrease in net capital assets. The sales were financed in part by seller notes receivable issued by the Commission totaling \$10,287,425. This attributed to the increase in noncurrent assets during the year ended June 30, 2022. The overall decrease in liabilities is primarily attributable to reductions in pension and OPEB unfunded liabilities at June 30, 2022. See more information on pension and OPEB in the notes 7 and 8 to the financial statements.

Financial Analysis (Continued)

Statement of Activities

	2021	2022	Change	Percent Change
Revenue				
Tenant rental revenue	\$ 1,007,171	\$ 418,514	\$ (588,657)	-58%
Federal grants	20,967,349	17,873,101	(3,094,248)	-15%
Other revenue	9,613,845	6,811,476	(2,802,369)	-29%
Total revenue	31,588,365	25,103,091	(6,485,274)	-21%
Expenses				
Administrative expenses	1,841,361	3,091,252	1,249,891	68%
Tenant services	22,568	25,214	2,646	12%
Utilities	776,096	317,765	(458,331)	-59%
Maintenance and operations	2,511,711	1,272,151	(1,239,560)	-49%
Insurance and general expenses	768,313	343,156	(425,157)	-55%
Housing assistance payments	12,533,402	13,762,232	1,228,830	10%
Depreciation and amortization	869,391	394,968	(474,423)	-55%
Interest expense	65,902	-	(65,902)	-100%
Total expenses	19,388,744	19,206,738	(182,006)	-1%
Change in Net Position	\$ 12,199,621	\$ 5,896,353	\$ (6,303,268)	52%

Revenue

In reviewing the statement of activities, you will find that 71 percent of the Commission's revenue is derived from grants from the Department of Housing and Urban Development, 2 percent of the Commission's revenue is from dwelling rent, and 27 percent is from other income. Other revenue is primarily attributable to a \$4,687,851 gain on the sale of capital assets in connection with RAD conversions.

Expenses

In reviewing the statement of activities, you will find that 72 percent of the Commission's expenses are for housing assistance payments, 16 percent for administrative, 2 percent are for utilities, 6 percent are for maintenance, 2 percent are for depreciation and amortization, and 2 percent are for tenant services, protective services, general expenses, and interest expense. The decrease in several operating expense categories are driven by the sale of two AMPs in connection with the RAD conversions, as the operations of these AMPs are now accounted for as separate discretely presented component units.

Change in Net Position

There was an increase in overall revenue during fiscal year 2022 driven primarily by an increase in other revenue, as described above.

Financial Analysis (Continued)

Capital Assets

As of year-end, the Commission had \$2,216,617 invested in a variety of capital assets as reflected in the following schedule, which represents a net decrease (additions, deductions, and depreciation) of 73 percent from the end of 2021. The decrease is primarily attributable to the capital assets sold in connection with the RAD conversions as previously described.

	2021	2022	Change	Percent Change
Land	\$ 1,279,900	\$ 1,103,575	\$ (176,325)	-14%
Buildings	32,394,259	9,727,065	(22,667,194)	-70%
Furniture and equipment	788,526	481,514	(307,012)	-39%
Construction in progress	819,780	447,550	(372,230)	-45%
Accumulated depreciation	(26,986,763)	(9,543,087)	17,443,676	-65%
Net capital assets	<u><u>\$ 8,295,702</u></u>	<u><u>\$ 2,216,617</u></u>	<u><u>\$ (6,079,085)</u></u>	-73%

The following reconciliation summarizes the change in capital assets:

Beginning balance - July 1, 2021	\$ 8,295,702
Additions:	
Construction in progress	378,033
Building and improvements	146,870
Furniture and equipment	-
Disposals net of depreciation	(6,209,020)
Depreciation expense	(394,968)
Ending balance - June 30, 2022	<u><u>\$ 2,216,617</u></u>

Debt Outstanding

The Commission had no outstanding debt as of June 30, 2022 or 2021.

Financial Analysis (Continued)

Economic Factors and Events Affecting Operations

Factors that may affect the financial position of the Commission in the subsequent fiscal year are as follows:

- Federal funding appropriations as budgeted by Congress for funding to the Department of Housing and Urban Development (HUD)
- Local labor supply and demand, which can affect salary and wage rates and the need to contract more work because of employee hiring challenges
- Union contract negotiations
- Local inflationary, recessionary, and employment trends, which can affect resident incomes and, therefore, the amount of rental income
- Inflationary pressure on utility rates, supplies, and other costs
- Pay down of underfunded pension and other postemployment benefit liabilities

REAC

The Real Estate Assessment Center's (REAC) mission is to provide and promote accurate information in assessing the condition of HUD's housing portfolio. The Commission receives periodic physical inspections and an annual financial evaluation provided by REAC. This performance data provides an annual assessment of how each Public Housing Commission compares to its peers.

Conclusion

The Commission's management is committed to staying abreast of regulations and appropriations as well as maintaining an ongoing analysis of all budgets and expenses to ensure that the Commission continues to operate at the highest standards established by the Real Estate Assessment Center and the Department of Housing and Urban Development.

Contact

This financial report is designed to provide a general overview of the Commission's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Doug Fleming, Executive Director, Lansing Housing Commission, 419 Cherry, Lansing, MI 48933, or call (517) 372-7996.

June 30, 2022

	Primary Government (LHC)	Discretely Presented Component Units - December 31, 2021
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	\$ 7,656,773	\$ 1,538,965
Cash and cash equivalents - Restricted (Note 3)	683,386	4,982,490
Receivables:		
Tenant receivables	45,666	77,049
Other receivables	40,731	62,813
Allowance for doubtful accounts	(4,566)	-
Due from other governmental units - HUD	20,609	-
Due from other governmental units - State and local	452,063	-
Prepaid expenses and other assets	25,424	107,794
Investments (Note 3)	303,588	-
Tenant security deposits - Restricted (Note 3)	49,516	53,730
Total current assets	9,273,190	6,822,841
Noncurrent assets:		
Cash and cash equivalents - Restricted (Note 3)	1,887,309	-
Due from component units	911,235	-
Net pension asset (Note 7)	123,536	-
Net OPEB asset (Note 8)	108,012	-
Capital assets:		
Assets not subject to depreciation (Note 5)	1,551,125	9,206,819
Assets subject to depreciation - Net (Note 5)	665,492	36,259,127
Notes receivable (Note 4)	22,833,333	-
Other assets	-	335,025
Total noncurrent assets	28,080,042	45,800,971
Total assets	37,353,232	52,623,812
Deferred Outflows of Resources		
Pension (Note 7)	308,961	-
OPEB (Note 8)	61,577	-
Total deferred outflows of resources	370,538	-

Lansing Housing Commission

Statement of Net Position (Continued)

June 30, 2022

	Primary Government (LHC)	Discretely Presented Component Units - December 31, 2021
Liabilities		
Current liabilities:		
Accounts payable - Operating	\$ 138,064	\$ 3,067,836
Security deposit liability	49,516	53,730
Accrued liabilities and other:		
Accrued salaries and wages	19,870	19,439
Accrued interest payable	-	1,086,594
Accrued PILOT	9,646	209,887
Compensated absences	15,170	-
Unearned revenue	281,259	97,093
Current portion of long-term debt (Note 6)	-	12,727,944
Total current liabilities	513,525	17,262,523
Noncurrent liabilities:		
Due to primary government	-	3,917,397
Compensated absences	85,957	-
Notes payable - Net of current portion (Note 6)	-	26,250,674
Other noncurrent liabilities	166,463	90,351
Total noncurrent liabilities	252,420	30,258,422
Total liabilities	765,945	47,520,945
Deferred Inflows of Resources		
Pension (Note 7)	682,018	-
OPEB (Note 8)	179,836	-
Total deferred inflows of resources	861,854	-
Net Position		
Net investment in capital assets	2,216,617	6,487,328
Restricted	2,404,232	-
Unrestricted	31,475,122	(1,384,461)
Total net position	<u>\$ 36,095,971</u>	<u>\$ 5,102,867</u>

Lansing Housing Commission

Statement of Activities

Year Ended June 30, 2022

	Primary Government (LHC)	Discretely Presented Component Units - December 31, 2021
Operating Revenue		
Tenant revenue - Net	\$ 418,514	\$ 2,747,458
HUD operating revenue	17,708,422	-
Other grant revenue	1,191,417	-
Other operating revenue	918,214	6,687
Total operating revenue	20,236,567	2,754,145
Operating Expenses		
Administrative	3,091,252	385,908
Tenant services	25,214	-
Utilities	317,765	622,621
Maintenance	1,272,151	427,226
Insurance	266,457	20,527
Other general expenses	76,699	453,001
Housing assistance payments	13,762,232	-
Depreciation and amortization	394,968	667,933
Total operating expenses	19,206,738	2,577,216
Operating Income	1,029,829	176,929
Nonoperating Revenue (Expense)		
Investment income	13,994	50,461
Gain on sale of fixed assets (Note 5)	4,687,851	-
Interest expense (Note 6)	-	(854,943)
Total nonoperating revenue (expense)	4,701,845	(804,482)
Income (Loss) - Before capital contributions	5,731,674	(627,553)
Capital Contributions		
Capital grants - HUD	164,679	-
Partner contributions	-	5,705,991
Total capital contributions	164,679	5,705,991
Change in Net Position	5,896,353	5,078,438
Net Position - Beginning of year	30,199,618	24,429
Net Position - End of year	\$ 36,095,971	\$ 5,102,867

Year Ended June 30, 2022

	Primary Government (LHC)
Cash Flows from Operating Activities	
Cash received from HUD operating subsidies and grants	\$ 17,880,441
Cash received from tenants	420,262
Other receipts	2,350,759
Cash payments for housing assistance	(13,762,232)
Cash payments for administrative expenses	(3,507,356)
Cash payments for other operating expenses	(1,876,335)
Net cash and cash equivalents provided by operating activities	1,505,539
Cash Flows from Capital and Related Financing Activities	
Receipt of capital grants	164,679
Proceeds from sale of capital assets	462,575
Purchase of capital assets	(378,032)
Net cash and cash equivalents provided by capital and related financing activities	249,222
Cash Flows from Investing Activities	
Interest received on investments	13,994
Proceeds from sale and maturities of investment securities	238,016
Net cash and cash equivalents provided by investing activities	252,010
Net Increase in Cash and Cash Equivalents	2,006,771
Cash and Cash Equivalents - Beginning of year	8,270,213
Cash and Cash Equivalents - End of year	\$ 10,276,984
Classification of Cash and Cash Equivalents	
Cash and cash equivalents	\$ 7,656,773
Restricted cash and cash equivalents (current)	683,386
Restricted cash and cash equivalents (noncurrent)	1,887,309
Tenant security deposits	49,516
Total cash and cash equivalents	\$ 10,276,984

Statement of Cash Flows (Continued)

Year Ended June 30, 2022

	Primary Government (LHC)
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	\$ 1,029,829
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation and amortization	394,968
Bad debts	52,032
Deferred outflows and inflows	1,555,289
Changes in assets and liabilities:	
Receivables	(163,875)
Prepaid and other assets	401,582
Accounts payable	(295,700)
Compensation accruals	(1,618,457)
Security and other trust deposits	(39,257)
Unearned revenue	189,128
	<u><u>\$ 1,505,539</u></u>
Net cash and cash equivalents provided by operating activities	
Significant Noncash Transactions - Issuance of seller notes receivable in exchange for capital assets sold	\$ 10,287,425

Lansing Housing Commission

Statement of Fiduciary Net Position Other Postemployment Benefits Trust

June 30, 2022

Assets - Interest in pooled investments (Note 3)	\$ 427,551
Liabilities	-
Net Position - Restricted for other postemployment benefits	<u><u>\$ 427,551</u></u>

Lansing Housing Commission

Statement of Changes in Fiduciary Net Position Other Postemployment Benefits Trust

Year Ended June 30, 2022

Additions

Investment loss	\$ (39,197)
Employer contributions	<u>71,301</u>
Total additions	32,104

Deductions - Benefit payments

59,885

Net Decrease in Net Position Restricted for Other Postemployment Benefits

(27,781)

Net Position Restricted for Other Postemployment Benefits - Beginning of year

455,332

Net Position Restricted for Other Postemployment Benefits - End of year

\$ 427,551

Lansing Housing Commission

Discretely Presented Component Units Statement of Net Position

December 31, 2021

	Oliver Gardens Limited Dividend Housing Association LP	Mount Vernon Park Limited Dividend Housing Association LP	South Washington Park Limited Dividend Housing Association LP	Hildebrandt Park Limited Dividend Housing Association LP	Total
Assets					
Cash and cash equivalents (Note 3)	\$ 2,675	\$ 377,388	\$ 1,004,949	\$ 153,953	\$ 1,538,965
Cash and cash equivalents - Restricted (Note 3)	321,637	1,641,365	1,924,355	1,095,133	4,982,490
Receivables:					
Tenant receivables	3,865	21,106	48,987	3,091	77,049
Other receivables	-	21,635	4,500	36,678	62,813
Prepaid expenses and other assets	3,705	104,089	-	-	107,794
Tenant security deposits - Restricted (Note 3)	4,614	18,163	16,833	14,120	53,730
Capital assets:					
Assets not subject to depreciation (Note 5)	685,162	520,000	6,019,437	1,982,220	9,206,819
Assets subject to depreciation - Net (Note 5)	1,309,738	22,123,562	7,856,202	4,969,625	36,259,127
Other assets	-	123,159	180,467	31,399	335,025
Total assets	2,331,396	24,950,467	17,055,730	8,286,219	52,623,812
Liabilities					
Accounts payable - Operating	1,814	1,653,100	1,405,772	7,150	3,067,836
Due to primary government	551,618	2,240,779	1,125,000	-	3,917,397
Security deposit liability	4,614	18,163	16,833	14,120	53,730
Accrued liabilities and other	225,387	529,815	501,294	59,424	1,315,920
Unearned revenue	1,617	75,815	8,898	10,763	97,093
Noncurrent liabilities:					
Due within one year (Note 6)	38,267	12,634,063	55,614	-	12,727,944
Due in more than one year (Note 6)	2,448,211	6,792,333	9,768,508	7,331,973	26,341,025
Total liabilities	3,271,528	23,944,068	12,881,919	7,423,430	47,520,945
Net Position (Deficit)					
Net investment in capital assets	(401,227)	3,217,166	4,051,517	(380,128)	6,487,328
Restricted	-	-	-	-	-
Unrestricted	(538,905)	(2,210,767)	122,294	1,242,917	(1,384,461)
Total net position (deficit)	\$ (940,132)	\$ 1,006,399	\$ 4,173,811	\$ 862,789	\$ 5,102,867

See notes to financial statements.

Discretely Presented Component Units Statement of Activities

Year Ended December 31, 2021

	Oliver Gardens Limited Dividend Housing Association LP	Mount Vernon Park Limited Dividend Housing Association LP	South Washington Park Limited Dividend Housing Association LP	Hildebrandt Park Limited Dividend Housing Association LP	Total
Operating Revenue					
Tenant revenue - Net	\$ 262,528	\$ 1,296,030	\$ 1,089,392	\$ 99,508	\$ 2,747,458
Other operating revenue	350	1,338	4,999	-	6,687
Total operating revenue	262,878	1,297,368	1,094,391	99,508	2,754,145
Operating Expenses					
Administrative	18,330	185,345	169,942	12,291	385,908
Utilities	86,087	240,496	296,038	-	622,621
Maintenance	34,387	217,236	168,200	7,403	427,226
Insurance	15,179	2,325	2,794	229	20,527
Other general expenses	69,338	202,870	168,338	12,455	453,001
Depreciation and amortization	102,484	458,441	96,633	10,375	667,933
Total operating expenses	325,805	1,306,713	901,945	42,753	2,577,216
Operating (Loss) Income	(62,927)	(9,345)	192,446	56,755	176,929
Nonoperating Revenue (Expense)					
Investment income	8,687	38,481	-	3,293	50,461
Interest expense (Note 6)	(84,521)	(331,455)	(397,324)	(41,643)	(854,943)
Total nonoperating expense	(75,834)	(292,974)	(397,324)	(38,350)	(804,482)
(Loss) Income - Before capital contributions	(138,761)	(302,319)	(204,878)	18,405	(627,553)
Capital Contributions - Partner contributions	-	482,918	4,378,689	844,384	5,705,991
Change in Net Position	(138,761)	180,599	4,173,811	862,789	5,078,438
Net Position (Deficit) - Beginning of year	(801,371)	825,800	-	-	24,429
Net Position (Deficit) - End of year	<u><u>\$ (940,132)</u></u>	<u><u>\$ 1,006,399</u></u>	<u><u>\$ 4,173,811</u></u>	<u><u>\$ 862,789</u></u>	<u><u>\$ 5,102,867</u></u>

June 30, 2022**Note 1 - Nature of Business*****Organization and Program Descriptions***

Lansing Housing Commission (LHC or the "Commission") is a Michigan public body corporation operating as a public housing authority under the Michigan Housing Facilities Act, MCL 125.65, to provide decent, safe, and adequate housing for low-income program participants. The Commission owns and provides subsidy and operation support for housing units located throughout the Lansing area. LHC's assets, deferred outflows, liabilities, deferred inflows, net position, and changes in net position are included in its primary government fund and include all AMPs, COCC, business activities, and programs of the Commission. The Commission receives and administers funds from the U.S. Department of Housing and Urban Development (HUD) and has signed an annual contributions contract (ACC) under the provisions of the ACC and all applicable provisions of the United States Housing Act of 1937 (42 U.S.C. 1437 Section 1.1). The ACC allows the Commission to obtain financial support from HUD and provide low-income housing throughout Lansing. The Commission administers the following significant programs:

Low-rent Public Housing

The Commission owns, operates, and maintains 286 units of public housing throughout the city of Lansing. The Low Rent Housing Assistance Program is designed to provide subsidized housing to low-income individuals who pay monthly rent in accordance with prescribed rent formulas based on family income limits. Revenue primarily consists of this rental income, other tenant fees collected, and an operating subsidy from HUD.

Housing Choice Voucher Program (HCVP)

Section 8 of the Housing and Community Development Act of 1974 provides Housing Assistance Payments on behalf of lower-income families to participating housing owners. Under the program, the landlord-tenant relationship is between a housing owner and a family, rather than the Commission and a family, as in the Public Housing Program. HUD contracts with the Commission to enter into contracts with owners either to make assistance payments or to pay the difference between the approved contract rent and the actual rent paid by the lower-income families. Housing assistance payments made to landlords and some participants are funded through annual contributions contracts, as well as the administrative cost of managing the program up to a per unit limit established in the contracts. The Commission administered an average of 1,640 tenant-based vouchers monthly for the year ended June 30, 2022.

Capital Fund Program (CFP)

Funds from the Capital Fund Program provided by HUD are used to maintain and improve the public housing portfolio. Substantially all additions to land, structures, and equipment for these properties are accomplished by using capital grant funds.

Continuum of Care Program (Shelter Plus Care and Permanent Supportive Housing)

This program provides rental assistance to homeless individuals and families with disabilities. The Commission is a subrecipient of the funding from the City of Lansing, Michigan.

Reporting Entity

The nucleus of the financial reporting entity, as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, as amended, is the primary government. A fundamental characteristic of a primary government is that it is a fiscally independent entity. In evaluation of how to define the financial reporting entity, management has considered all potential component units. A component unit is a legally separate entity for which the primary government is financially accountable. The criteria of financial accountability is the appointment of a voting majority plus the ability of the primary government to impose its will upon the potential component unit. These criteria were considered in determining the reporting entity.

June 30, 2022**Note 1 - Nature of Business (Continued)**

The five-member board of commissioners of LHC is appointed to five-year terms by the mayor of the City of Lansing, Michigan, but the Commission's board independently oversees the Commission's operation and designates its management. The City of Lansing, Michigan is not financially accountable for the Commission, as it cannot impose its will on the Commission, and there is no potential for the Commission to provide financial benefits to, or impose financial burdens on, the City of Lansing, Michigan. Accordingly, the Commission is not a component unit of the financial reporting entity of the City of Lansing, Michigan.

GASB Statement No. 14, as amended, defines a primary government and those organizations that should be reported as component units. The following organizations have been determined under this guidance to be component units of the Commission.

Blended Component Units

One component unit, despite being legally separate, is so integrated with the primary government that it is, in substance, part of the primary government. The Commission has included as a blended component unit in business activities the operations of Lansing Housing Commission Non Profit Development Corporation (LHCNPDC), a nonprofit organization. The Commission has financial accountability for the nonprofit and controls its board of directors and management. As of June 30, 2022, LHCNPDC had assets of \$545,767, liabilities of \$0, and net position of \$545,767. The total revenue and expenses were \$10,000 and \$0, respectively, for the year ended June 30, 2022.

Discretely Presented Component Unit

The following component units meet the criteria for discrete component unit presentation and are presented separately from the primary government in the basic financial statements to clearly distinguish the component unit balances and transactions from the primary government. These entities follow all applicable Financial Accounting Standards Board (FASB) standards, and financial statements are prepared on the accrual basis of accounting in accordance with GAAP. Since they do not follow governmental accounting for presentation purposes, certain transactions may be reflected differently in these financial statements than in the separately issued discrete component unit financial statements in order for them to conform to the presentation of the primary government.

All of the discrete component units have a calendar year end of December 31, which differs from the Commission's year end of June 30, 2022. For reporting purposes, the information reported in the basic financial statements is presented as of and for the 12-month period ended December 31, 2021 for these discrete component units.

Due to fiscal year-end differences between the Commission and the discrete component units, certain related receivables of the Commission do not have offsetting equal liabilities reflected in the discrete component units. Each of the discrete component units is legally separate from the Commission and meets the fiscal dependency and financial burden criteria but does not meet any of the blending criteria. The Commission has a 0.01 percent general partner ownership interest in each of the respective discrete component units and, thus, does not have a majority ownership interest.

- Oliver Gardens Limited Dividend Housing Association Limited Partnership (Oliver Gardens) was organized in 2006 as a limited partnership exclusively to acquire, rehabilitate, maintain, and operate a 30-unit rental housing project for persons of low income. Occupancy of the units began in 2007. The project is located in Lansing, Michigan. The major activities of Oliver Gardens, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority (MSHDA). The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.

June 30, 2022**Note 1 - Nature of Business (Continued)**

- Mount Vernon Park Limited Dividend Housing Association Limited Partnership (Mount Vernon Park) was formed under the laws of the State of Michigan to acquire, rehabilitate, own, and operate Mount Vernon Park Apartments under the U.S. Department of Housing and Urban Development's rental assistance demonstration (RAD) program and consists of 140 rental units rented to low-income individuals in Lansing, Michigan. The major activities of Mount Vernon Park, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority. The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.
- South Washington Limited Dividend Housing Association Limited Partnership (South Washington Park) was formed under the laws of the State of Michigan to acquire, rehabilitate, own, and operate South Washington Park Apartments under the U.S. Department of Housing and Urban Development's RAD program and consists of 187 rental units rented to low-income individuals in Lansing, Michigan. The major activities of South Washington Park, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority. The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.
- Hildebrandt Park Limited Dividend Housing Association Limited Partnership (Hildebrandt Park) was formed under the laws of the State of Michigan to acquire, rehabilitate, own, and operate Hildebrandt Park Apartments under the U.S. Department of Housing and Urban Development's RAD program and consists of 100 rental units rented to low-income individuals in Lansing, Michigan. The major activities of Hildebrandt Park, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority. The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.
- LaRoy Froh Limited Dividend Housing Association Limited Partnership (LaRoy Froh) was formed under the laws of the State of Michigan to acquire, rehabilitate, own, and operate LaRoy Froh Apartments under the U.S. Department of Housing and Urban Development's RAD program and consists of 100 rental units rented to low-income individuals in Lansing, Michigan. The major activities of LaRoy Froh, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority. The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.
- On March 17, 2022, LaRoy Froh purchased LaRoy Froh Apartments from the Commission in exchange for a seller note with the Commission in the amount of \$5,250,000. Operations of LaRoy Froh began in April 2022. The reporting period of LaRoy Froh is December 31. Given the timing of the reporting period, financial results for LaRoy Froh are not included in the accompanying combining statements as of June 30, 2022; however, the closing activity affecting the Commission that has taken place as of June 30, 2022 has been reflected in the financial statements of the Commission.

A complete financial report for Oliver Gardens, Mount Vernon Park, South Washington Park, and Hildebrandt Park can be obtained at their administrative offices at 419 Cherry St., Lansing, MI 48933.

Note 2 - Significant Accounting Policies***Basis of Accounting***

The basic financial statements of the Commission have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), as prescribed by the Governmental Accounting Standards Board. The Commission follows the business-type activities reporting requirements of GASB Statement No. 34, which provides a comprehensive one-line look at the Commission's financial activities. The Commission reports all of its operations as a single business activity in a single enterprise fund. The enterprise fund is a proprietary fund, which distinguishes operating revenue and expenses from nonoperating items. The operating revenue of the Commission primarily consists of rental charges to tenants, operating grants from HUD, and other operating revenue that offsets operating expenses. Operating expenses include the cost of administration, tenant services, utilities, maintenance, protective services, general operations, depreciation, and housing assistance payments.

As a proprietary fund, revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The Commission's financial activities operate in a manner similar to private business enterprises and are financed through fees and charges primarily assessed to the users of the services. For financial reporting purposes, the Commission considers its grants associated with operations to be operating revenue because these funds more closely represent revenue generated from operating activities rather than nonoperating activities. Grants associated with capital acquisition and improvements are considered capital contributions and are presented after nonoperating activity as capital contributions on the accompanying statement of activities.

Fiduciary funds of the Commission include amounts held in a fiduciary capacity for others. These amounts are not used to operate the Commission's programs. Activities that are reported as fiduciary consist of the Other Post Employment Benefit Trust Fund, which accounts for the activities and accumulates resources for health care insurance benefits provided to retirees.

Budgets

The Commission is required by its HUD annual contributions contracts to adopt annual budgets for the Low Rent Public Housing Program and the Housing Choice Vouchers Program. Annual budgets are not required for the Capital Fund Program, as those budgets are approved for the length of any given project. Annual, project, and grant-length budgets require grantor approval.

Appropriations are authorized at the function level. Management may transfer budget authorization between functions. All appropriations that are not used lapse at year end. Budgeted amounts are as originally adopted or as amended by the board.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and all highly liquid investments with an original maturity of three months or less when purchased.

Restricted Cash

Restricted cash represents amounts held in escrow accounts in the name of the entity for insurance and PILOT expenses, FSS escrows, Section 8 funds, tenant deposits, replacement reserves, and RAD sale proceeds. Restrictions for use in operations and approval are governed by HUD, lender requirements, or other outside parties. In accordance with GASB Statement No. 62, cash that is restricted as to withdrawal or use in the acquisition or construction of noncurrent assets or that is segregated for the liquidation of long-term debts has been presented as noncurrent.

Investments

Short-term investments consisted of certificates of deposit at June 30, 2022. Investments are reported at fair value or estimated value.

June 30, 2022

Note 2 - Significant Accounting Policies (Continued)***Current Receivables and Recognition of Bad Debts***

Current receivables consist of revenue that is earned at year end but not yet received. Tenant accounts generally are collectible as long as the tenant is occupying the unit; however, the Commission has established an allowance of \$4,566 as potentially uncollectible as of June 30, 2022. Tenant bad debt for the year ended June 30, 2022 was \$52,032.

Prepaid Expenses

Prepaid items consist of certain payments to vendors that reflect costs applicable to future fiscal years.

Due from Component Units

The amounts due from component units include amounts due from the Commission's discretely presented component units. Of the amount due, \$359,617 is for accrued interest receivable on notes receivable that are payable from the availability of cash flow generated at the operating partnership level. Also included in this amount is \$551,618 due from Oliver Gardens resulting from the Commission providing accounting, management, oversight, and maintenance services.

Capital Assets

Purchased assets and self-constructed assets and certain improvements are recorded as assets at cost in accordance with the Commission's capitalization policy. Costs equal to or above the capitalization threshold of \$5,000 that materially add to the productive capacity and extend the life of an asset longer than one year are capitalized, while maintenance and repair costs are expensed as incurred. Property and equipment are depreciated using the straight-line method over the following useful lives:

	Years
Buildings	40
Building improvements	7-40
Furniture and fixtures, equipment, and machinery	3-10

GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, establishes accounting and financial reporting standards for the impairment of capital assets. If an indicator of impairment is identified and the decline in service utility was unexpected and significant, an impairment loss is calculated in consideration of whether the capital asset will continue to be used by the Commission. An impairment loss generally is measured by identifying the historical cost of the service utility of the capital asset that cannot be used due to the impairment event of circumstance. Impaired capital assets that will no longer be used by the Commission are reported at the lower of carrying value or fair value or are written off entirely. During 2022, no impairments were recorded.

Notes Receivable

The notes receivable are reported at their original issue amount less principal repaid. Interest is recognized according to the terms of the specific note. An allowance for loan loss is determined based on a specific assessment of the note that is delinquent or determined to be doubtful to be collected. A note is considered delinquent if the repayment terms are not met. All amounts deemed to be uncollectible are charged against the allowance for loan losses in the period that determination is made. As of June 30, 2022, no principal has been deemed to be uncollectible.

Other Noncurrent Assets

Other assets of the component units include \$361,665 of costs related to obtaining tax credits, net of accumulated amortization of \$26,640. These costs have been capitalized and are being amortized over 15 years using the straight-line method. Amortization expense for the discrete component units' year ended December 31, 2021 was \$5,077.

June 30, 2022**Note 2 - Significant Accounting Policies (Continued)*****Compensated Absences***

The Commission allows employees to accumulate earned but unused sick and vacation pay benefits. The Commission accrues a liability for benefits attributable to services already rendered by the Commission's employees. Employees are entitled to a specific amount of leave per month capped at 480 hours total. Upon separation from employment, employees with 20 years of service hired before December 31, 2009 are entitled to receive pay for 50 percent of their accrued unused sick time, and employees with 25 years of service hired on or after January 1, 2010 are entitled to receive pay for 25 percent of their accrued unused sick time. The liability for accrued and unused leave was \$101,127 at June 30, 2022, of which \$15,170 is current and \$85,957 is noncurrent.

Classification of Net Assets

Net position is composed of three categories: (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The Commission's positive value of unrestricted net position in the primary government may be used to meet ongoing obligations. When an expense is incurred for a purpose for which both restricted and unrestricted net assets are available, the Commission's policy is to first apply restricted resources. Each component of net assets is reported separately on the statement of net position.

i. Net investment in capital assets - This category consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by any outstanding balances of mortgages, notes, or other borrowings that are attributable to the acquisition, construction, and improvements of those assets.

ii. Restricted - This category equals the restricted cash of the Commission and consists of net position restricted in its use by (1) external groups, such as grantors, creditors, or laws and regulations of other governments or (2) law through constitutional provisions or enabling legislation.

iii. Unrestricted - This category includes all of the remaining net position that does not meet the definition of the other two categories.

As shown on the discretely presented component units statement of net position, Oliver Gardens had a net deficit of \$940,132 as of December 31, 2021.

Revenue Recognition

The Commission receives funds from certain federal and other agencies under various grant programs. Receivables are recorded based upon amounts expended for the various programs for which funds have not been received to the extent grant limits have not been exceeded.

The Commission leases properties to tenants under various rental arrangements. Payments from tenants are recognized as revenue in the period during which the associated use of premises occurred.

Operating Revenue and Expenses

The Commission's operating revenue includes HUD and state/local in support of housing units and programs, as well as other amounts received from tenants for rent and other charges for services provided. Operating expenses are costs incurred during the operation of its primary housing activities. Such revenue and expenses are reported when earned or incurred, respectively.

The Commission also received a ROSS (Resident Opportunities and Self-Sufficiency) Grant from HUD in fiscal year 2022 to cover the costs of the service coordinator.

Capital Grants

The Commission records grants received for capital outlay as contributions of capital gains.

June 30, 2022**Note 2 - Significant Accounting Policies (Continued)*****Nonoperating Revenue and Expenses***

Nonoperating revenue and expenses are derived from transactions other than those associated with the Commission's primary housing operations and are reported as incurred, including investment activity.

Pension

The Commission offers a defined benefit pension plan to its employees. The Commission records a net pension asset or liability for the difference between the total pension asset or liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit Costs

The Commission provides retiree health care benefits to eligible employees and their spouses. The Commission records a net other postemployment benefit cost (OPEB) asset or liability for the difference between the total OPEB asset or liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB asset or liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

Events that occur after the date of the statement of net position but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of the subsequent events that provide evidence about conditions that existed at the date of the statement of net position are recognized in the accompanying financial statements. Subsequent events, which provide evidence about conditions that existed after the date of the statement of net position, require disclosure in the accompanying notes. Management evaluated the activity of the Commission through November 11, 2022, which is the date the financial statements were available to be issued, and concluded that there have been no subsequent events that have occurred that would require disclosure in the notes to the financial statements.

June 30, 2022

Note 3 - Deposits and Investments

Deposits and investments are reported in the financial statements for the primary government as follows:

	Primary Government (LHC)
Cash and cash equivalents - Unrestricted	\$ 7,656,773
Cash and cash equivalents - Restricted	683,386
Tenant security deposits - Restricted	49,516
Investments - Certificates of deposit	303,588
Cash and cash equivalents - Restricted (noncurrent)	1,887,309
Total deposits and investments	<u>\$ 10,580,572</u>

Deposits and investments are reported in the financial statements for the discrete component units as follows:

	Oliver Gardens	Mount Vernon Park	South Washington Park	Hildebrandt Park	Total
Cash and cash equivalents - Unrestricted	\$ 2,675	\$ 377,388	\$ 1,004,949	\$ 153,953	\$ 1,538,965
Cash and cash equivalents - Restricted	321,637	1,641,365	1,924,355	1,095,133	4,982,490
Tenant security deposits - Restricted	4,614	18,163	16,833	14,120	53,730
Total	<u>\$ 328,926</u>	<u>\$ 2,036,916</u>	<u>\$ 2,946,137</u>	<u>\$ 1,263,206</u>	<u>\$ 6,575,185</u>

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States, repurchase agreements, bankers' acceptances of United States banks, commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase, obligations of the State of Michigan or its political subdivisions that are rated as investment grade, and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Commission has designated two banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The Commission's deposits and investments are in accordance with statutory authority.

The Commission's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. At year end, the Commission had bank deposits of \$53,588 (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized.

June 30, 2022

Note 3 - Deposits and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Commission's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

The investments included in the other postemployment benefits trust within the fiduciary fund consist of common collective trust funds of \$427,551. The underlying asset allocation of this fund consists of 24.7 percent fixed-income bonds, which are subject to interest rate risk.

Fair Value Measurements

The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Commission's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

Investments in Entities that Calculate Net Asset Value per Share

The Commission holds shares or interests in investment companies where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At June 30, 2022, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS Total Market Fund	\$ 427,551	\$ -	N/A	N/A

The MERS Total Market Fund seeks to provide current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages the asset allocation and monitors the underlying investment managers of the MERS Total Market Fund.

June 30, 2022

Note 4 - Notes Receivable

At June 30, 2022, the Commission's notes receivable consisted of the following:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022
Oliver Gardens - Note receivable	\$ 300,133	\$ -	\$ -	\$ 300,133
Mount Vernon Park - Seller note receivable	7,145,775	-	-	7,145,775
South Washington Park - Seller note receivable	5,100,000	-	-	5,100,000
Hildebrandt Park - Seller note receivable	-	5,037,425	-	5,037,425
LaRoy Froh - Seller note receivable	-	5,250,000	-	5,250,000
Total	<u>\$ 12,545,908</u>	<u>\$ 10,287,425</u>	<u>\$ -</u>	<u>\$ 22,833,333</u>

Oliver Gardens

The loan bears interest at 1 percent, compounded annually. The total amount of accrued interest net of allowance at June 30, 2022 is \$47,990. No principal or interest is due until the loan matures on January 1, 2048. The note is secured by land and substantially all the real property owned by Oliver Gardens.

Mount Vernon Park

The loan bears interest at 4.5 percent, compounded annually. The total amount of accrued interest net of allowance at June 30, 2022 is \$168,268. No principal or interest is due until the loan matures on December 22, 2070. The note is secured by land and substantially all the real property owned by Mount Vernon Park.

South Washington Park

The loan bears interest at 9.5 percent, compounded annually. The total amount of accrued interest net of allowance at June 30, 2022 is \$143,359. No principal or interest is due until the loan matures on March 31, 2071. The note is secured by land and substantially all the real property owned by South Washington Park.

Hildebrandt Park

The loan bears interest at 4.96 percent, compounded annually. Net of allowance there is no accrued interest at June 30, 2022. No principal or interest is due until the loan matures on November 18, 2071. The note is secured by land and substantially all the real property owned by Hildebrandt Park.

LaRoy Froh

The loan bears interest at 4.59 percent, compounded annually. Net of allowance there is no accrued interest at June 30, 2022. No principal or interest is due until the loan matures on March 17, 2072. The note is secured by land and substantially all the real property owned by LaRoy Froh.

June 30, 2022

Note 5 - Capital Assets

Capital asset activity of the Commission's governmental activities was as follows:

Primary Government

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022
Capital assets not being depreciated:				
Land	\$ 1,279,900	\$ -	\$ (176,325)	\$ 1,103,575
Construction in progress	819,780	378,033	(750,263)	447,550
Total nondepreciable assets	2,099,680	378,033	(926,588)	1,551,125
Capital assets being depreciated:				
Buildings and improvements	32,414,114	146,870	(22,833,919)	9,727,065
Furniture and equipment	768,671	-	(287,157)	481,514
Total depreciable capital assets	33,182,785	146,870	(23,121,076)	10,208,579
Accumulated depreciation	26,986,763	394,968	(17,838,644)	9,543,087
Net capital assets being depreciated	6,196,022	(248,098)	(5,282,432)	665,492
Net capital assets	\$ 8,295,702	\$ 129,935	\$ (6,209,020)	\$ 2,216,617

Depreciation expense for the year ended June 30, 2022 was \$394,968 and is included in depreciation and amortization on the statement of activities. During the year ended June 30, 2022, the Commission disposed of the capital assets associated with Hildebrandt Park and LaRoy Froh in connection with their RAD conversions (as discussed in Note 1), resulting in a net gain on disposals of \$4,687,851.

Component Units

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021
Capital assets not being depreciated:				
Land	\$ 1,205,162	\$ 1,420,000	\$ -	\$ 2,625,162
Construction in progress	1,749,377	6,581,637	(1,749,357)	6,581,657
Total nondepreciable assets	2,954,539	8,001,637	(1,749,357)	9,206,819
Capital assets being depreciated:				
Buildings and improvements	11,348,485	25,745,378	-	37,093,863
Furniture and equipment	175,949	1,748,419	-	1,924,368
Subtotal	11,524,434	27,493,797	-	39,018,231
Accumulated depreciation	2,096,249	662,855	-	2,759,104
Net capital assets being depreciated	9,428,185	26,830,942	-	36,259,127
Net capital assets	\$ 12,382,724	\$ 34,832,579	\$ (1,749,357)	\$ 45,465,946

June 30, 2022

Note 5 - Capital Assets (Continued)

Construction in Progress

Primary Government

Capital improvements made for LHC's low-rent housing units are financed by grant funds provided by HUD under capital grants. Capital grants are awarded annually based on a five-year comprehensive modernization plan submitted by the Commission. Related construction in progress is costs incurred for the modernization of low-rent units. When modernization projects are completed, HUD issues a modernization cost certificate for each grant, closing out the grant for that year, at which time construction in progress for that grant is placed in service and transferred to the buildings or improvements categories.

Discretely Prestend Component Units

- Mount Vernon Park - As of December 31, 2021, the partnership remains in the construction phase of the acquisition and rehabilitation process. Oakwood Construction Company is the general contractor for the rehabilitation. The original construction contract was for \$11,477,130. As of December 31, 2021, there have been change orders totaling \$487,300, increasing the total construction contract to \$11,964,430. A total of \$2,247,437 of the construction contract was still to be completed as of December 31, 2021.
- South Washington Park - As of December 31, 2021, the partnership remains in the construction phase of the acquisition and rehabilitation process. G. Fisher Construction Company is the general contractor for the rehabilitation. The original construction contract was for \$11,076,669. As of December 31, 2021, there have been change orders totaling \$301,903, increasing the total construction contract to \$11,378,572. A total of \$6,866,540 of the construction contract was still to be completed as of December 31, 2021.
- Hildebrandt Park - As of December 31, 2021, the partnership remains in the construction phase of the acquisition and rehabilitation process. Northern Home Improvement, Inc. is the general contractor for the rehabilitation. The original construction contract was for \$9,209,208. A total of \$9,076,082 of the construction contract was still to be completed as of December 31, 2021.

Note 6 - Long-term Debt

Primary Government

Lansing Housing Commission had no outstanding debt at June 30, 2022.

Component Units

The discrete component units have the following loans outstanding as of December 31, 2021 that are secured by land and substantially all real property owned by the component units. These are all considered direct borrowings:

Oliver Gardens - Mortgage dated October 17, 2006 held by Michigan State Housing Development Authority in the amount of \$1,775,482. The mortgage bears interest at a rate of 5.5 percent. However, an amount equal to 0.5 percent of interest is deferred until the mortgage principal balance is paid in full. Monthly payments of principal and interest are required in the amount of \$8,961 through maturity on February 1, 2043. Financing fees of \$45,415 were incurred in connection with obtaining the loan. These costs are being amortized over the term of the related debt and are reported net of debt on the statement of net position. As of December 31, 2021, total accumulated amortization related to these costs was \$18,813. Amortization expense was \$1,298 for the year ended December 31, 2021 and has been included as a component of interest expense on the statement of activities

\$ 1,375,994

June 30, 2022

Note 6 - Long-term Debt (Continued)

Oliver Gardens - HOME loan dated June 1, 2006 in the amount of \$170,000. The loan is held by the City of Lansing, Michigan under the HOME Investments Partnership Program and bears interest at a rate of 0.5 percent, compounded annually. Principal and interest are due on the loan when it matures on December 31, 2041	\$ 170,000
Oliver Gardens - Community Development Block Grant (CDBG) loan dated May 31, 2006 in the amount of \$550,000. The loan is held by the City of Lansing, Michigan under the CDBG program and bears interest at a rate of 0.5 percent, compounded annually, on \$150,000 of the loan. Principal and interest are due on the loan when it matures on May 31, 2046	550,000
Oliver Gardens - Lansing Housing Commission note dated December 31, 2007 in the amount of \$300,133. The loan is held by LHC and bears an interest rate of 4.5 percent. Principal and interest are due on the loan when it matures on January 1, 2048	300,133
Mount Vernon Park - Lansing Housing Commission note dated December 22, 2020 in the amount of \$7,145,775. The loan is held by LHC and bears an interest rate of 4.5 percent. Payments of principal and interest are contingent upon available surplus cash. The outstanding principal, together with unpaid interest, is due in full on December 22, 2070	7,145,775
Mount Vernon Park - MSHDA construction loan dated December 22, 2020 with \$15,098,727 available to draw upon for the construction period. Interest is accrued at 4.25 percent. All outstanding principal and unpaid interest are due and payable in 2022	12,180,621
Mount Vernon Park - HOME loan dated December 22, 2020 with loan proceeds up to \$1,119,976 held by the City of Lansing, Michigan under the HOME Investments Partnership Program bearing interest compounded annually at 1 percent. Payments of principal and interest are contingent upon available surplus cash. The outstanding principal, together with unpaid interest, is due in full on December 22, 2070	100,000
South Washington Park - Lument Capital mortgage payable dated March 15, 2021 in the amount of \$4,970,000 with interest compounded annually at 4.71 percent. Principal and interest payments of \$24,171 are due beginning on May 1, 2021. The outstanding principal is due in full on April 1, 2038. This loan is secured by all real property	4,724,122
South Washington Park - Lansing Housing Commission seller note dated March 15, 2021 in the amount of \$4,970,000. The loan is held by LHC and bears an interest rate of 9.5 percent. Payments of principal and interest are contingent upon available surplus cash. The outstanding principal, together with unpaid interest, is due in full in March 2071	5,100,000
Hildebrandt Park - MSHDA HOME loan dated November 18, 2021 with loan proceeds up to \$334,062 and interest compounded annually at 1 percent. Payments of principal and interest are contingent upon available surplus cash. The outstanding principal, together with unpaid interest, is due in full on November 18, 2071	100,000
Hildebrandt Park - MSHDA construction loan dated November 18, 2021 with \$11,526,865 available to draw upon for the construction period. Interest is accrued at 3.95 percent. Principal payments are deferred until maturity, and interest payments are due in monthly installments. All outstanding principal and unpaid interest is due and payable in 2023	2,194,548
Hildebrandt Park - Lansing Housing Commission seller note dated November 18, 2021 in the amount of \$4,970,000. The loan is held by LHC and bears an interest rate of 4.96 percent. Payments of principal and interest are contingent upon available surplus cash. The outstanding principal, together with unpaid interest, is due 50 years after the date of completion of the project	5,037,425
Total	38,978,618
Less current portion	12,727,944
Long-term portion	\$ 26,250,674

June 30, 2022

Note 6 - Long-term Debt (Continued)

Component Units

Future minimum principal and interest payments on direct borrowings to maturity for the years ending December 31 are presented in the schedule below. This excludes principal related to notes payable only from available surplus cash totaling \$17,483,200 and associated interest. This is due to the unpredictable nature of the timing of these payments.

Years Ending	Amount	Interest
2022	\$ 12,727,944	\$ 940,002
2023	2,613,677	398,381
2024	102,806	294,778
2025	108,576	289,008
2026	113,981	283,603
2027-2031	660,160	1,327,759
2032-2036	841,179	1,146,740
2037-2041	4,366,735	308,899
2042-2046	671,614	156,440
2047-2051	300,133	49,687
Less unamortized financing costs	(1,011,387)	-
Total	<u>\$ 21,495,418</u>	<u>\$ 5,195,297</u>

Changes in long-term debt for the year ended December 31, 2021 for the discretely presented component units are presented below:

	Component Units					Due in One Year
	Balance - Beginning of Year	Additions	Reductions	Unamortized Financing Costs	Balance - End of Year	
Oliver Gardens:						
MSHDA	\$ 1,439,000	\$ -	\$ (36,404)	\$ (26,602)	\$ 1,375,994	\$ 38,267
City of Lansing, Michigan	720,000	-	-	-	720,000	-
LHC	300,133	-	-	-	300,133	-
Mount Vernon Park:						
MSHDA	4,238,113	8,395,950	-	(453,442)	12,180,621	12,634,063
City of Lansing, Michigan	50,000	50,000	-	-	100,000	-
LHC	7,145,775	-	-	-	7,145,775	-
South Washington Park:						
Lument	-	4,934,799	-	(210,677)	4,724,122	55,614
LHC	-	5,100,000	-	-	5,100,000	-
Hildebrandt Park:						
HOME	-	100,000	-	-	100,000	-
MSHDA Construction	-	2,515,214	-	(320,666)	2,194,548	-
LHC	-	5,037,425	-	-	5,037,425	-
Total	<u>\$ 13,893,021</u>	<u>\$ 26,133,388</u>	<u>\$ (36,404)</u>	<u>\$ (1,011,387)</u>	<u>\$ 38,978,618</u>	<u>\$ 12,727,944</u>

Interest expense for the year ended June 30, 2022 was \$0 for the primary government, and interest expense for the year ended December 31, 2021 was \$843,921 for the discrete component units, excluding \$11,022 of amortization expense of financing fees, which has been reported as a component of interest expense on the statement of activities.

June 30, 2022**Note 7 - Agent Defined Benefit Pension Plan Description*****Plan Description***

Lansing Housing Commission participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS) that covers all employees of the Commission. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS.

The MERS plan covers employees in the general open division; employees hired after May 1, 2012; and exempt employees hired before May 1, 2012. Effective May 1, 2021, the plan was closed to all new hires.

Retirement benefits for employees in the open general division are calculated as 2.25 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 55 with 15 years of service. Early retirement age with reduced benefits is 50 with 25 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for employees hired after May 1, 2012 are calculated as 1.70 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60. Early retirement age with reduced benefits is at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for exempt employees hired before May 1, 2012 are calculated as 2.25 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 55 with 15 years of service. Early retirement age with reduced benefits is 50 with 25 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are 3 percent, noncompounding.

June 30, 2022

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

Benefit terms, within the parameters established by MERS, generally are established and amended by authority of the board of commissioners, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

Employees Covered by Benefit Terms

At the December 31, 2021 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	45
Inactive plan members entitled to but not yet receiving benefits	12
Active plan members	17
Total employees covered by MERS	74

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the plan year ended December 31, 2021, the average employee contribution rate was 5.0 percent of annual pay for all divisions, and the Commission's average contribution rate was 6 percent under the new hires division of annual payroll.

Net Pension Liability or Asset

The Commission has chosen to use the December 31 measurement date as its measurement date for the net pension liability or asset. The June 30, 2022 fiscal year end reported net pension liability or asset was determined using a measure of the total pension liability and the pension net position as of the December 31, 2021 measurement date. The December 31, 2021 measurement date total pension liability or asset was determined by an actuarial valuation performed as of that date.

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability (Asset)	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)
Balance at December 31, 2020	\$ 9,899,831	\$ 8,614,373	\$ 1,285,458
Service cost	67,211	-	67,211
Changes in benefits	724,852	-	724,852
Differences between expected and actual experience	86,049	-	86,049
Changes in assumptions	339,299	-	339,299
Contributions - Employer	-	1,377,653	(1,377,653)
Contributions - Employee	-	57,081	(57,081)
Net investment income	-	1,205,976	(1,205,976)
Benefit payments, including refunds	(791,808)	(791,808)	-
Administrative expenses	-	(14,305)	14,305
Net changes	425,603	1,834,597	(1,408,994)
Balance at December 31, 2021	<u>\$ 10,325,434</u>	<u>\$ 10,448,970</u>	<u>\$ (123,536)</u>

June 30, 2022

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

The plan's fiduciary net position represents 101.2 percent of the total pension liability.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Commission recognized pension expense of \$408,630. At June 30, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 43,025	\$ -
Changes in assumptions	169,650	-
Net difference between projected and actual earnings on pension plan investments	-	(682,018)
Employer contributions to the plan subsequent to the measurement date	96,286	-
Total	<u>\$ 308,961</u>	<u>\$ (682,018)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date of \$96,286, which will impact the net pension liability in fiscal year 2023, rather than pension expense.

Years Ending June 30	Amount
2023	\$ 124,206
2024	(286,992)
2025	(201,079)
2026	(105,479)

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using an inflation assumption of 2.5 percent, assumed salary increases of 3 percent (in the long term, plus a merit and longevity increase ranging from 0 to 6.7 percent), and an investment rate of return (net of pension plan investment expenses) of 7.25 percent.

The valuation incorporates fully generational mortality. The base mortality tables used are constructed as described below and are weighted based on sex-distinct rates:

Preretirement mortality:

- 100 percent of Pub-2010 Juvenile Mortality Tables for Ages 0-17
- 100 percent of PubG-2010 Employee Mortality Tables for Ages 18-80
- 100 percent of PubG-2010 Healthy Retiree Tables for Ages 81-120

Nondisabled retired plan members and beneficiaries:

- 106 percent of Pub-2010 Juvenile Mortality Tables for Ages 0-17
- 106 percent of PubG-2010 Employee Mortality Tables for Ages 18-49
- 106 percent of PubG-2010 Healthy Retiree Tables for Ages 50-120

June 30, 2022

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

Disabled retired plan members:

- 100 percent of Pub-2010 Juvenile Mortality Tables for Ages 0-17
- 100 percent of PubNS-2010 Disabled Retiree Tables for Ages 18-120

Future mortality improvements are assumed each year using scale MP-2019 applied fully generationally from the Pub-2010 base year of 2010.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study dated February 14, 2020.

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Investment Rate of Return

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset.

The long-term expected rate of return on pension plan investments of 7.25 percent was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2021, the measurement date, for each major asset class, are summarized in the following tables:

Asset Class	Target Allocation (%)	Long-term Expected Real Rate of Return
Global equity	60.00 %	4.50 %
Global fixed income	20.00	2.00
Private investment	20.00	7.00

Sensitivity of the Net Pension Asset to Changes in the Discount Rate

The following presents the net pension asset of the Commission, calculated using the discount rate of 7.25 percent, as well as what the Commission's net pension asset or liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

	1 Percentage Point Decrease (6.25%)	Current Discount Rate (7.25%)	1 Percentage Point Increase (8.25%)
Net pension (liability) asset of the Commission	\$ (965,634)	\$ 123,536	\$ 1,043,456

June 30, 2022**Note 7 - Agent Defined Benefit Pension Plan Description (Continued)*****Pension Plan Fiduciary Net Position***

Detailed information about the plan's fiduciary net position is available in the separately issued financial report. For the purpose of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Assumption Changes

The assumptions and methods used in the December 31, 2021 actuarial valuation are those adopted by the MERS retirement board. Effective this valuation, the long-term expected rate of return was lowered to 7.25 percent from 7.6 percent in 2020.

Note 8 - Other Postemployment Benefit Plan***Plan Description***

The Commission provides retiree health care benefits to eligible employees and their spouses. This is a single-employer defined benefit plan administered by the Commission and is provided under a separate collective bargaining agreement on health care. The plan does not issue a publicly available financial report.

The financial statements of the OPEB plan are included in these financial statements as an other employee benefit trust fund (a fiduciary fund).

Benefits Provided

The plan provides comprehensive medical and life insurance for retirees. For those retirees over the age of 65 as of January 1, 2019, both the retiree and spouse may be covered in retirement. Health, dental, and vision benefits will be administered through a third-party insurer, with each retiree given \$100 per month (\$200 per month if the spouse is eligible for coverage) to purchase an individual Medicare Supplement, Medicare Part D Prescription Drug, and Medicare Advantage plan, along with dental and vision plans. For those retirees under the age of 65 as of January 1, 2019, each retiree will be given \$750 per month (\$1,200 per month if the spouse is eligible for coverage) to purchase a plan of their choosing along with dental and vision. For active employees hired prior to January 1, 2019, the Commission will contribute \$50 per month per employee, while a payroll deduction will be required of each employee of \$10 per month. Both amounts will be deposited into the MERS Health Care Savings Program. Employees will be vested into the health retirement account after eight years of service. Prior to vesting, employees leaving employment will immediately be allowed to keep and use their personal contributions plus investment gains on their health account. The commission portion will be returned for use in satisfying other OPEB liabilities. After vesting, the entire health account is available for the employee's use for medical expenses upon retirement or termination of employment. Employees hired after January 1, 2019 will not be provided OPEB benefits.

June 30, 2022

Note 8 - Other Postemployment Benefit Plan (Continued)

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	July 1, 2021
Inactive plan members or beneficiaries currently receiving benefits	15
Active plan members	12
Total plan members	27

Contributions

The authority to establish and amend the contribution requirements of the Commission and plan members is held by the board of commissioners. The board of commissioners establishes contribution rates based on an actuarially determined rate per a funding valuation. The actuarially determined contribution for the year ended June 30, 2022 was \$8,268. Retiree health care costs are paid by the Commission on a pay-as-you-go basis. For the fiscal year ended June 30, 2022, the Commission made payments for postemployment health benefit premiums of \$71,301.

Net OPEB Liability or Asset

The Commission has chosen to use the June 30 measurement date as its measurement date for the net OPEB liability or asset. The June 30, 2022 fiscal year end reported net OPEB liability or asset was determined using an actuarial valuation performed as of July 1, 2021, which used update procedures to roll forward the estimated liability or asset to the June 30, 2022 measurement date.

Changes in the net OPEB liability or asset during the measurement year were as follows:

Changes in Net OPEB Liability (Asset)	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability (Asset)
Balance at July 1, 2021	\$ 505,428	\$ 455,332	\$ 50,096
Changes for the year:			
Service cost	8,268	-	8,268
Interest	25,416	-	25,416
Changes in benefits	(105,031)	-	(105,031)
Differences between expected and actual experience	(44,716)	-	(44,716)
Changes in assumptions	(9,941)	-	(9,941)
Contributions - Employer	-	71,301	(71,301)
Net investment loss	-	(39,197)	39,197
Benefit payments, including refunds	(59,885)	(59,885)	-
Net changes	(185,889)	(27,781)	(158,108)
Balance at June 30, 2022	<u>\$ 319,539</u>	<u>\$ 427,551</u>	<u>\$ (108,012)</u>

The plan's fiduciary net position represents 133.8 percent of the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Commission recognized OPEB expense of \$(150,582).

June 30, 2022

Note 8 - Other Postemployment Benefit Plan (Continued)

At June 30, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 28,251	\$ (98,603)
Changes in assumptions	5,200	(81,233)
Net difference between projected and earnings on OPEB plan investments	28,126	-
Total	<u>\$ 61,577</u>	<u>\$ (179,836)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30	Amount
2023	\$ (55,032)
2024	(59,651)
2025	(5,264)
2026	1,688
Total	<u>\$ (118,259)</u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2021. The valuation used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent as of June 30, 2022 and for future periods
Cost of living	3.5 percent, per year
Salary increases	3.00 percent annually as of June 30, 2022 and for future periods
Mortality	PubT-2010 Mortality Table for General Healthy Annuitants projected generationally with scale MP-2020 for males and females

The actuarial assumptions used to calculate the actuarial accrued asset and the service cost primarily reflect the latest experience studies published by the Society of Actuaries. As such, mortality assumptions reflected observed current mortality and expected mortality improvements.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.53 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that commission contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB asset.

Investment Rate of Return

The investment rate of return was assumed to be 6.53 percent, net of OPEB plan investment expense, including inflation.

June 30, 2022

Note 8 - Other Postemployment Benefit Plan (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2022 measurement date for each major asset class included in the OPEB plan's target asset allocation are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Domestic equity - Large cap	4.42 %
Domestic equity - Small/Mid cap	4.81
Domestic fixed income	1.00
International equity - Developed market	4.91
International equity - Emerging market	5.58
International fixed income	1.04
Alternatives	5.98

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

The following presents the net OPEB asset of the Commission, calculated using the discount rate of 6.53 percent, depending on the plan option. The following also reflects what the Commission's net OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower (5.53 percent) or 1 percentage point higher (7.53 percent) than the current rate:

	1 Percentage Point Decrease (5.53%)	Current Discount Rate (6.53%)	1 Percentage Point Increase (7.53%)
Net OPEB asset of the plan	\$ 90,243	\$ 108,012	\$ 123,599

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB asset of the Commission, calculated using the health care cost trend rate of 3.50 percent, as well as what the Commission's net OPEB asset would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (2.50%)	Current Health Care Cost Trend Rate (3.50%)	1 Percentage Point Increase (4.50%)
Net OPEB asset of the plan	\$ 124,753	\$ 108,012	\$ 89,134

Assumption Changes

The discount rate has been changed from 5.25 percent in 2021 to 6.53 percent. Additionally, the mortality table has been updated to the PubT-2010 Mortality Table projected generationally with scale MP-2020 for males and females.

June 30, 2022

Note 8 - Other Postemployment Benefit Plan (Continued)***Investment Policy***

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the board of commissioners. It is the policy of the board of commissioners to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the board of commissioners' adopted asset allocation policy as of June 30, 2022:

Asset Class	Target Allocation
Global equity	60.00 %
Global fixed income	20.00
Private investment	20.00
Total	100.00 %

Rate of Return

For the year ended June 30, 2022, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was (8.54) percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 9 - Commitments and Contingencies

The Commission receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Commission. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Commission at June 30, 2022.

The collective bargaining three-year agreement between the Commission's employees and Chapter of Local 1390.11 and Michigan Council #25, AFSCME, AFL-CIO, covering approximately 31 percent of the Commission's labor force, will be in place from January 1, 2022 through December 31, 2024.

Note 10 - Risk Management

The Commission is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Commission has purchased commercial insurance for all risk of loss, including workers' compensation, employee health, and accident insurance. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 11 - Concentrations

The Commission operates in a heavily regulated environment. The operations of the Commission are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules, and regulations are subject to change by an Act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related costs and the additional administrative burden to comply with the changes.

For the year ended June 30, 2022, approximately 92 percent of the operating revenue reflected in the primary government basic financial statements is from HUD.

Required Supplemental Information

Lansing Housing Commission

Required Supplemental Information

Schedule of Changes in the Commission's Net Pension Liability (Asset) and Related Ratios

Last Eight Plan Years
Years Ended December 31

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 67,211	\$ 88,143	\$ 74,380	\$ 72,132	\$ 91,117	\$ 126,678	\$ 114,272	\$ 114,461
Interest	724,852	692,942	708,880	700,146	687,782	714,076	698,614	684,653
Differences between expected and actual experience	86,049	143,224	(67,609)	77,954	88,563	(140,946)	(123,435)	-
Changes in assumptions	339,299	291,056	315,446	-	-	(349,397)	405,966	-
Benefit payments, including refunds	(791,808)	(778,229)	(784,425)	(701,709)	(661,395)	(651,805)	(635,102)	(624,495)
Other	-	-	-	(21,160)	(4,268)	(521)	-	-
Net Change in Total Pension Liability	425,603	437,136	246,672	127,363	201,799	(301,915)	460,315	174,619
Total Pension Liability - Beginning of year	9,899,831	9,462,695	9,216,023	9,088,660	8,886,861	9,188,776	8,728,461	8,553,842
Total Pension Liability - End of year	\$ 10,325,434	\$ 9,899,831	\$ 9,462,695	\$ 9,216,023	\$ 9,088,660	\$ 8,886,861	\$ 9,188,776	\$ 8,728,461
Plan Fiduciary Net Position								
Contributions - Employer	\$ 1,377,653	\$ 122,635	\$ 87,890	\$ 145,613	\$ 685,378	\$ 693,689	\$ 158,735	\$ 215,191
Contributions - Member	57,081	64,814	58,282	62,196	70,951	67,424	55,586	37,167
Net investment income (loss)	1,205,976	1,074,111	1,025,515	(323,275)	1,035,066	743,039	(104,348)	446,261
Administrative expenses	(14,305)	(15,919)	(17,645)	(16,423)	(16,381)	(14,686)	(15,480)	(16,314)
Benefit payments, including refunds	(791,808)	(778,229)	(755,797)	(701,709)	(661,395)	(651,805)	(635,102)	(624,495)
Other	-	-	(28,628)	(22,040)	(4,445)	(521)	-	-
Net Change in Plan Fiduciary Net Position	1,834,597	467,412	369,617	(855,638)	1,109,174	837,140	(540,609)	57,810
Plan Fiduciary Net Position - Beginning of year	8,614,373	8,146,961	7,777,344	8,632,982	7,523,808	6,686,668	7,227,277	7,169,467
Plan Fiduciary Net Position - End of year	\$ 10,448,970	\$ 8,614,373	\$ 8,146,961	\$ 7,777,344	\$ 8,632,982	\$ 7,523,808	\$ 6,686,668	\$ 7,227,277
Commission's Net Pension (Asset) Liability - Ending	\$ (123,536)	\$ 1,285,458	\$ 1,315,734	\$ 1,438,679	\$ 455,678	\$ 1,363,053	\$ 2,502,108	\$ 1,501,184
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	101.20 %	87.02 %	86.10 %	84.39 %	94.99 %	84.66 %	72.77 %	82.80 %
Covered Payroll	\$ 929,286	\$ 1,280,845	\$ 1,104,246	\$ 1,072,020	\$ 1,304,971	\$ 1,333,333	\$ 1,235,367	\$ 1,164,556
Commission's Net Pension (Asset) Liability as a Percentage of Covered Payroll	(13.29)%	100.36 %	119.15 %	134.20 %	34.92 %	102.23 %	202.54 %	128.91 %

Lansing Housing Commission

Required Supplemental Information Schedule of Pension Contributions

	Last Seven Fiscal Years Years Ended June 30						
	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 135,216	\$ 222,240	\$ 80,707	\$ 97,665	\$ 133,299	\$ 122,057	\$ 103,079
Contributions in relation to the actuarially determined contribution	198,853	1,357,471	80,707	145,613	685,378	693,689	158,735
Contribution Excess	\$ 63,637	\$ 1,135,231	\$ -	\$ 47,948	\$ 552,079	\$ 571,632	\$ 55,656
Covered Payroll	\$ 929,286	\$ 1,280,845	\$ 1,104,246	\$ 1,072,020	\$ 1,304,971	\$ 1,333,333	\$ 1,235,367
Contributions as a Percentage of Covered Payroll	21.40 %	105.98 %	7.31 %	13.58 %	52.52 %	52.03 %	12.85 %

Lansing Housing Commission

Required Supplemental Information

Schedule of Changes in the Commission's Net OPEB Liability (Asset) and Related Ratios

	Last Six Fiscal Years					
	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service cost	\$ 8,268	\$ 8,907	\$ 9,427	\$ 11,298	\$ 53,470	\$ 50,924
Interest	25,416	28,075	23,121	49,023	59,951	58,429
Changes in benefit terms	(105,031)	-	-	(882,057)	-	-
Differences between expected and actual experience	(44,716)	-	(157,076)	141,256	-	-
Changes in assumptions	(9,941)	8,667	(124,117)	(118,162)	-	-
Benefit payments, including refunds	(59,885)	(82,435)	(80,400)	(201,577)	(65,682)	(64,552)
Net Change in Total OPEB Liability	(185,889)	(36,786)	(329,045)	(1,000,219)	47,739	44,801
Total OPEB Liability - Beginning of year	505,428	542,214	871,259	1,871,478	1,823,739	1,778,938
Total OPEB Liability - End of year	<u><u>\$ 319,539</u></u>	<u><u>\$ 505,428</u></u>	<u><u>\$ 542,214</u></u>	<u><u>\$ 871,259</u></u>	<u><u>\$ 1,871,478</u></u>	<u><u>\$ 1,823,739</u></u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 71,301	\$ 82,435	\$ 470,742	\$ -	\$ -	\$ -
Net investment (loss) income	(39,197)	63,752	1,238	-	-	-
Benefit payments, including refunds	(59,885)	(82,435)	(80,400)	-	-	-
Net Change in Plan Fiduciary Net Position	(27,781)	63,752	391,580	-	-	-
Plan Fiduciary Net Position - Beginning of year	455,332	391,580	-	-	-	-
Plan Fiduciary Net Position - End of year	<u><u>\$ 427,551</u></u>	<u><u>\$ 455,332</u></u>	<u><u>\$ 391,580</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Net OPEB (Asset) Liability - Ending	<u><u>\$ (108,012)</u></u>	<u><u>\$ 50,096</u></u>	<u><u>\$ 150,634</u></u>	<u><u>\$ 871,259</u></u>	<u><u>\$ 1,871,478</u></u>	<u><u>\$ 1,823,739</u></u>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	133.80 %	90.09 %	72.22 %	- %	- %	- %
Covered Payroll	\$ 652,685	\$ 918,208	\$ 891,464	\$ 2,452,554	\$ 2,381,121	\$ 2,311,768
Net OPEB (Asset) Liability as a Percentage of Covered Payroll	(16.55)%	5.46 %	16.90 %	35.52 %	78.60 %	78.89 %

Lansing Housing Commission

Required Supplemental Information Schedule of OPEB Contributions

	Last Six Fiscal Years Years Ended June 30					
	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 8,268	\$ 11,151	\$ 19,251	\$ 53,173	\$ 148,959	\$ 143,977
Contributions in relation to the actuarially determined contribution	71,301	82,435	470,742	201,577	65,682	64,552
Contribution Excess	\$ (63,033)	\$ (71,284)	\$ (451,491)	\$ (148,404)	\$ (83,277)	\$ (79,425)
Covered Payroll	\$ 652,685	\$ 918,208	\$ 891,464	\$ 2,452,554	\$ 2,381,121	\$ 2,311,768
Contributions as a Percentage of Covered Payroll	10.92 %	8.98 %	52.81 %	8.22 %	2.76 %	2.79 %

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date July 1, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry age normal
Asset valuation method	Market value of assets as of the measurement date, June 30, 2022.
Inflation	2.50 percent as of June 30, 2022 and for future periods
Cost of living adjustment	3.50 percent per year
Salary increase	3.00 percent annually as of June 30, 2022 and for future periods
Investment rate of return	6.53 percent, net of OPEB plan investment expense, including inflation
Retirement age	60
Mortality	PubT-2010 Mortality Table for General Healthy Annuitants projected generationally with scale MP-2020 for males and females
Other information	None

Required Supplemental Information
Schedule of OPEB Investment Returns

	Last Three Fiscal Years Years Ended June 30		
	2022	2021	2020
Annual money-weighted rate of return - Net of investment expense	(8.54)%	5.19 %	3.40 %

The annual money-weighted rate of return, net of investment expense is not applicable to years prior to 2020.

June 30, 2022***Pension Information***

Actuarial valuation information relative to the determination of contributions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported.
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-year smoothed market
Inflation	2.5 percent
Salary increase	3 percent
Investment rate of return	7.35 percent
Retirement age	60
Mortality	Mortality rates were a blend of the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105 percent; RP-2014 Employee Mortality Tables; and RP-2014 Juvenile Mortality Tables, all with a 50 percent male and 50 percent female blend. For disabled retirees, the RP-2014 Disabled Retiree Mortality Table with a 50 percent male and 50 percent female blend is used to reflect the higher expected mortality rates of disabled members.
Other information	None

Benefit Changes

There were no changes of benefit terms in 2021.

Changes in Assumptions

A five-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. The experience study resulted in updated demographic assumptions, including adjustments to the actuarial assumptions of mortality, retirement, disability, and termination rates that were first used in the December 31, 2020 actuarial valuation.

Effective in the 2019 valuation, the MERS retirement board adopted a reduction in the investment rate of return assumption from 7.75 percent to 7.35 percent and a reduction in the rate of wage inflation from 3.75 percent to 3.00 percent. Changes to these assumptions are effective for contributions beginning in 2021 and may be phased in.

Effective in the 2021 valuation, the long-term expected rate of return was lowered to 7.25 percent from 7.6 percent in 2020.

Changes in Size or Composition of the Covered Population

There were no significant changes in size or composition of the covered population.

OPEB Information**Benefit Changes**

There were no changes of benefit terms in 2021.

Changes in Assumptions

The single change in assumptions from June 30, 2020 to June 30, 2021 was a change in the discount rate from 5.50 percent to 5.25 percent.

June 30, 2022

The changes in assumptions from June 30, 2019 to June 30, 2020 include a change in the discount rate from 2.75 percent to 5.50 percent, the inflation adjustment being updated to 2.5 percent, and the mortality tables used being updated from the RP-2000 Employees Mortality Table projected generationally with scale BB and base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females.

The discount rate was changed from 5.25 percent in 2021 to 6.53 percent in 2022. Additionally, the mortality table has been updated to the PubT-2010 Mortality Table projected generationally with scale MP-2020 for males and females.

Other Supplemental Information

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	3,612,616	-	810,637	71,104	-	-	1,538,966	-	1,038,689	-	-	2,212,039	9,284,051	-	9,284,051
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Cash - Other Restricted	-	-	1,887,309	-	-	-	4,982,491	-	519,319	75,756	-	-	7,464,875	-	7,464,875
114 Cash - Tenant Security Deposits	47,608	-	1,908	-	-	-	53,730	-	-	-	-	-	103,246	-	103,246
115 Cash - Restricted for Payment of Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 Total Cash	3,660,224	-	2,699,854	71,104	-	-	6,575,187	-	1,558,008	75,756	-	2,212,039	16,852,172	-	16,852,172
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	20,609	-	-	242,615	-	-	-	-	-	-	-	-	263,224	-	263,224
124 Accounts Receivable - Other Government	3,401	-	-	-	-	-	-	-	-	-	-	-	3,401	-	3,401
125 Accounts Receivable - Miscellaneous	-	-	9,600	199,848	-	-	4,500	-	-	-	-	37,118	251,066	-	251,066
126 Accounts Receivable - Tenants	44,302	-	1,362	-	-	-	135,361	-	-	-	-	-	181,025	-	181,025
126.1 Allowance for Doubtful Accounts - Tenants	(4,430)	-	(136)	-	-	-	-	-	-	-	-	-	(4,566)	-	(4,566)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128 Fraud Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128.1 Allowance for Doubtful Accounts - Fraud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129 Accrued Interest Receivable	212	-	359,617	-	-	-	-	-	-	-	-	-	359,829	-	359,829
120 Total Receivables, Net of Allowances for Doubtful Accounts	64,094	-	370,443	442,463	-	-	139,861	-	-	-	-	37,118	1,053,979	-	1,053,979
131 Investments - Unrestricted	303,588	-	-	-	-	-	-	-	-	-	-	-	303,588	-	303,588
132 Investments - Restricted	-	-	-	-	-	-	-	-	-	-	427,551	-	427,551	-	427,551
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	15,820	-	-	-	-	-	107,795	-	7,845	-	-	1,759	133,219	-	133,219
143 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.1 Allowance for Obsolete Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144 Inter Program Due From	-	-	-	-	-	-	-	-	-	-	-	513,567	513,567	(513,567)	-
145 Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 Total Current Assets	4,043,726	-	3,070,297	513,567	-	-	6,822,843	-	1,565,853	75,756	427,551	2,764,483	19,284,076	(513,567)	18,770,509
161 Land	858,109	-	55,466	-	-	-	2,625,162	-	-	-	-	190,000	3,728,737	-	3,728,737
162 Buildings	8,477,871	-	435,588	-	-	-	37,093,863	-	-	-	-	813,606	46,820,928	-	46,820,928
163 Furniture, Equipment & Machinery - Dwellings	98,056	-	-	-	-	-	1,735,909	-	-	-	-	-	1,833,965	-	1,833,965
164 Furniture, Equipment & Machinery - Administration	-	-	-	-	-	-	188,459	-	48,177	-	-	335,281	571,917	-	571,917
165 Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166 Accumulated Depreciation	(8,036,563)	-	(407,476)	-	-	-	(2,759,105)	-	(34,924)	-	-	(1,064,124)	(12,302,192)	-	(12,302,192)
167 Construction in Progress	247,551	-	200,000	-	-	-	6,581,657	-	-	-	-	-	7,029,208	-	7,029,208
168 Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	1,645,024	-	283,578	-	-	-	45,465,945	-	13,253	-	-	274,763	47,682,563	-	47,682,563
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	22,833,333	-	-	-	-	-	-	-	-	411,618	23,244,951	-	23,244,951
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174 Other Assets	175,071	-	140,000	-	-	-	335,025	-	29,037	-	-	27,440	706,573	-	706,573
176 Investments in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180 Total Non-Current Assets	1,820,095	-	23,256,911	-	-	-	45,800,970	-	42,290	-	-	713,821	71,634,087	-	71,634,087
200 Deferred Outflow of Resources	561,906	-	-	-	-	-	-	-	-	-	-	-	561,906	-	561,906
290 Total Assets and Deferred Outflow of Resources	6,425,727	-	26,327,208	513,567	-	-	52,623,813	-	1,608,143	75,756	427,551	3,478,304	91,480,069	(513,567)	90,966,502

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discreetly Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
311 Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	-	-	-	-	-	-	30,478	-	-	-	-	-	30,478	-	30,478
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	2,188	-	-	-	-	-	-	-	11,082	-	-	6,599	19,869	-	19,869
322 Accrued Compensated Absences - Current Portion	4,977	-	-	-	-	-	-	-	8,500	-	-	1,693	15,170	-	15,170
324 Accrued Contingency Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325 Accrued Interest Payable	-	-	-	-	-	-	367,540	-	-	-	-	-	367,540	-	367,540
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333 Accounts Payable - Other Government	9,646	-	-	-	-	-	17,251	-	-	-	-	-	26,897	-	26,897
341 Tenant Security Deposits	47,608	-	1,908	-	-	-	53,730	-	-	-	-	-	103,246	-	103,246
342 Unearned Revenue	100,882	-	156	-	-	-	97,093	-	-	56,000	-	124,222	378,353	-	378,353
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	-	-	-	-	-	12,689,677	-	-	-	-	-	12,689,677	-	12,689,677
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Other Current Liabilities	-	-	88,311	-	-	-	-	-	-	-	-	-	88,311	-	88,311
346 Accrued Liabilities - Other	89,026	-	-	-	-	-	3,457,535	-	36,093	-	-	12,943	3,595,597	-	3,595,597
347 Inter Program - Due To	-	-	-	513,567	-	-	-	-	-	-	-	-	513,567	(513,567)	-
348 Loan Liability - Current	-	-	-	-	-	-	9,768,508	-	-	-	-	-	9,768,508	-	9,768,508
310 Total Current Liabilities	254,327	-	90,375	513,567	-	-	26,481,812	-	55,675	56,000	-	145,457	27,597,213	(513,567)	27,083,646
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	-	-	-	-	13,812,934	-	-	-	-	-	13,812,934	-	13,812,934
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353 Non-current Liabilities - Other	-	-	-	-	-	-	433,868	-	78,152	-	-	-	512,020	-	512,020
354 Accrued Compensated Absences - Non Current	28,200	-	-	-	-	-	-	-	48,164	-	-	9,593	85,957	-	85,957
355 Loan Liability - Non Current	-	-	-	-	-	-	6,792,333	-	-	-	-	-	6,792,333	-	6,792,333
356 FASB 5 Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
350 Total Non-Current Liabilities	28,200	-	-	-	-	-	21,039,135	-	126,316	-	-	9,593	21,203,244	-	21,203,244
300 Total Liabilities	282,527	-	90,375	513,567	-	-	47,520,947	-	181,991	56,000	-	155,050	48,800,457	(513,567)	48,286,890
400 Deferred Inflow of Resources	612,590	-	-	-	-	-	-	-	300,124	-	-	140,511	1,053,225	-	1,053,225
508.4 Net Investment in Capital Assets	1,645,024	-	283,578	-	-	-	6,487,327	-	13,253	-	-	274,763	8,703,945	-	8,703,945
511.4 Restricted Net Position	-	-	1,887,309	-	-	-	-	-	441,167	19,756	427,551	-	2,775,783	-	2,775,783
512.4 Unrestricted Net Position	3,885,586	-	24,065,946	-	-	-	(1,384,461)	-	671,608	-	-	2,907,980	30,146,659	-	30,146,659
513 Total Equity - Net Assets / Position	5,530,610	-	26,236,833	-	-	-	5,102,866	-	1,126,028	19,756	427,551	3,182,743	41,626,387	-	41,626,387
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	6,425,727	-	26,327,208	513,567	-	-	52,623,813	-	1,608,143	75,756	427,551	3,478,304	91,480,069	(513,567)	90,966,502

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	393,724	-	1,584	-	-	-	1,350,424	-	-	-	-	-	1,745,732	-	1,745,732
70400 Tenant Revenue - Other	23,206	-	-	-	-	-	115,900	-	-	-	-	-	139,106	-	139,106
70500 Total Tenant Revenue	416,930	-	1,584	-	-	-	1,466,324	-	-	-	-	-	1,884,838	-	1,884,838
70600 HUD PHA Operating Grants	4,833,754	-	-	304,311	14,993	-	1,303,927	-	12,749,562	110,113	-	-	19,316,660	-	19,316,660
70610 Capital Grants	164,679	-	-	-	-	-	-	-	-	-	-	-	164,679	-	164,679
70710 Management Fee	-	-	-	-	-	-	-	-	-	-	-	468,140	468,140	(468,140)	-
70720 Asset Management Fee	-	-	-	-	-	-	-	-	-	-	-	50,270	50,270	(50,270)	-
70730 Book Keeping Fee	-	-	-	-	-	-	-	-	-	-	-	35,640	35,640	(35,640)	-
70740 Front Line Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70750 Other Fees	-	-	666,939	-	-	-	-	-	-	-	-	-	666,939	-	666,939
70700 Total Fee Revenue	-	-	-	-	-	-	-	-	-	-	-	554,050	554,050	(554,050)	-
70800 Other Government Grants	-	-	-	887,106	-	-	-	-	-	-	-	-	887,106	-	887,106
71100 Investment Income - Unrestricted	11,562	-	-	-	-	-	8,687	-	2,413	19	-	-	22,681	-	22,681
71200 Mortgage Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71400 Fraud Recovery	-	-	-	-	-	-	-	-	29,880	-	-	-	29,880	-	29,880
71500 Other Revenue	438,289	-	10,000	-	-	-	26,040	-	101,519	-	71,301	89,891	734,840	(416,104)	318,736
71600 Gain or Loss on Sale of Capital Assets	4,690,354	-	-	-	-	-	-	-	-	-	-	(2,503)	4,687,851	-	4,687,851
72000 Investment Income - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70000 Total Revenue	10,553,568	-	678,523	1,191,417	14,993	-	2,804,978	-	12,883,374	110,132	71,301	641,238	28,949,524	(970,154)	27,979,370
91100 Administrative Salaries	184,555	-	-	93,544	11,492	-	138,488	-	460,651	19,271	-	197,629	1,105,630	-	1,105,630
91200 Auditing Fees	23,500	-	-	-	-	-	8,000	-	25,000	-	-	7,000	63,500	-	63,500
91300 Management Fee	255,037	-	-	-	-	-	195,505	-	213,103	-	-	-	663,645	(468,140)	195,505
91310 Book-keeping Fee	35,640	-	-	-	-	-	1,750	-	-	-	-	-	37,390	(35,640)	1,750
91400 Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91500 Employee Benefit contributions - Administrative	64,329	-	-	34,134	3,501	-	62,290	-	147,513	5,988	-	24,602	342,357	-	342,357
91600 Office Expenses	422,615	-	123,732	256,120	-	-	191,063	-	279,737	1,048	-	564,252	1,838,567	(416,104)	1,422,463
91700 Legal Expense	11,123	-	-	175	-	-	6,107	-	90	-	-	9,557	27,052	-	27,052
91800 Travel	107	-	-	-	-	-	-	-	-	-	-	10,794	10,901	-	10,901
91810 Allocated Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91900 Other	-	-	-	-	-	-	7,000	-	17,400	-	39,197	-	63,597	-	63,597
91000 Total Operating - Administrative	996,906	-	123,732	383,973	14,993	-	610,203	-	1,143,494	26,307	39,197	813,834	4,152,639	(919,884)	3,232,755

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
92000 Asset Management Fee	50,270	-	-	-	-	-	-	-	-	-	-	-	50,270	(50,270)	-
92100 Tenant Services - Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92200 Relocation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92400 Tenant Services - Other	19,043	-	-	-	-	-	-	-	-	-	-	6,171	25,214	-	25,214
92500 Total Tenant Services	19,043	-	-	-	-	-	-	-	-	-	-	6,171	25,214	-	25,214
93100 Water	62,402	-	56	95	-	-	273,360	-	-	-	-	1,133	337,046	-	337,046
93200 Electricity	50,497	-	164	578	-	-	214,365	-	-	-	-	10,030	275,634	-	275,634
93300 Gas	82,100	-	-	-	-	-	89,736	-	-	-	-	2,137	173,973	-	173,973
93400 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93600 Sewer	74,162	-	41	123	-	-	-	-	-	-	-	671	74,997	-	74,997
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93000 Total Utilities	269,161	-	261	796	-	-	577,461	-	-	-	-	13,971	861,650	-	861,650
94100 Ordinary Maintenance and Operations - Labor	222,489	-	-	-	-	-	109,733	-	-	-	-	10,038	342,260	-	342,260
94200 Ordinary Maintenance and Operations - Materials and Other	145,355	-	-	-	-	-	49,489	-	-	-	-	545	195,389	-	195,389
94300 Ordinary Maintenance and Operations Contracts	518,040	-	4,803	4,530	-	-	219,506	-	75,010	-	-	466,055	1,287,944	-	1,287,944
94500 Employee Benefit Contributions - Ordinary Maintenance	297,921	-	-	-	-	-	18,398	-	-	-	-	31,069	347,388	-	347,388
94000 Total Maintenance	1,183,805	-	4,803	4,530	-	-	397,126	-	75,010	-	-	507,707	2,172,981	-	2,172,981
95100 Protective Services - Labor	-	-	-	-	-	-	64,512	-	-	-	-	-	64,512	-	64,512
95200 Protective Services - Other Contract Costs	6,034	-	-	-	-	-	-	-	-	-	-	-	6,034	-	6,034
95300 Protective Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95000 Total Protective Services	6,034	-	-	-	-	-	64,512	-	-	-	-	-	70,546	-	70,546
96110 Property Insurance	137,783	-	-	-	-	-	12,502	-	-	-	-	7,294	157,579	-	157,579
96120 Liability Insurance	47,856	-	-	-	-	-	-	-	31,423	-	-	2,387	81,666	-	81,666
96130 Workmen's Compensation	-	-	-	-	-	-	2,635	-	-	-	-	-	2,635	-	2,635
96140 All Other Insurance	37,829	-	-	-	-	-	7,944	-	1,245	-	-	640	47,658	-	47,658
96100 Total Insurance Premiums	223,468	-	-	-	-	-	23,081	-	32,668	-	-	10,321	289,538	-	289,538
96200 Other General Expenses	-	-	-	-	-	-	-	-	-	-	59,885	-	59,885	-	59,885
96210 Compensated Absences	15,457	-	-	-	-	-	-	-	28,669	-	-	5,013	49,139	-	49,139
96300 Payments in Lieu of Taxes	7,267	-	-	-	-	-	210,161	-	-	-	-	-	217,428	-	217,428
96400 Bad debt - Tenant Rents	51,896	-	136	-	-	-	27,111	-	-	-	-	-	79,143	-	79,143
96500 Bad debt - Mortgages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96600 Bad debt - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96800 Severance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96000 Total Other General Expenses	74,620	-	136	-	-	-	237,272	-	28,669	-	59,885	5,013	405,595	-	405,595
96710 Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	843,922	-	-	-	-	-	843,922	-	843,922
96720 Interest on Notes Payable (Short and Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-	16,099	-	-	-	-	-	16,099	-	16,099
96700 Total Interest Expense and Amortization Cost	-	-	-	-	-	-	860,021	-	-	-	-	-	860,021	-	860,021
96900 Total Operating Expenses	2,823,307	-	128,932	389,299	14,993	-	2,769,676	-	1,279,841	26,307	99,082	1,357,017	8,868,454	(970,154)	7,918,300
97000 Excess of Operating Revenue over Operating Expenses	7,730,261	-	549,591	802,118	-	-	35,302	-	11,603,533	83,825	(27,781)	(715,779)	20,061,070	-	20,061,070

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
97100 Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97200 Casualty Losses - Non-capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97300 Housing Assistance Payments	1,242,500	-	-	857,888	-	-	-	-	11,584,975	76,869	-	-	13,762,232	-	13,762,232
97350 HAP Portability-In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97400 Depreciation Expense	376,868	-	1,721	-	-	-	662,856	-	8,111	-	-	8,268	1,057,824	-	1,057,824
97500 Fraud Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97600 Capital Outlays - Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97700 Debt Principal Payment - Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97800 Dwelling Units Rent Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90000 Total Expenses	4,442,675	-	130,653	1,247,187	14,993	-	3,432,532	-	12,872,927	103,176	99,082	1,365,285	23,708,510	(970,154)	22,738,356
10010 Operating Transfer In	535,932	-	-	-	-	-	-	-	-	-	-	-	535,932	(535,932)	-
10020 Operating transfer Out	(535,932)	-	-	-	-	-	-	-	-	-	-	-	(535,932)	535,932	-
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10070 Extraordinary Items, Net Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10093 Transfers between Program and Project - In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	6,110,893	-	547,870	(55,770)	-	-	(627,554)	-	10,447	6,956	(27,781)	(724,047)	5,241,014	-	5,241,014
11020 Required Annual Debt Principal Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11030 Beginning Equity	10,255,016	-	14,853,664	460,294	-	-	24,429	-	1,115,581	12,800	455,332	3,502,266	30,679,382	-	30,679,382
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	(10,835,299)	-	10,835,299	(404,524)	-	-	5,705,991	-	-	-	-	404,524	5,705,991	-	5,705,991

June 30, 2022

REAC Supplemental Information Requirement

As required by HUD for REAC reporting purposes, the Authority prepares its financial data schedules (FDS) in accordance with HUD requirements in a prescribed format. The HUD-prescribed format differs from the required classification of several balances under accounting principles generally accepted in the United States of America (GAAP) as follows:

- (1) Depreciation expense and housing assistance payments are excluded from operating activities.
- (2) Gain (loss) on sales of capital assets, interest income, and capital grants are included in operating activities.
- (3) Tenant receivable and allowance for doubtful accounts are reflected separately.
- (4) The blended component unit activities are presented in the other business activities column, which is included in total programs.
- (5) Deferred pension outflows have been reported at their net amount on a consolidated basis on the financial statements in accordance with GAAP; however, individual program balances are presented gross on the FDS, which may cause offsetting variances to deferred inflows and outflows on the FDS.
- (6) HUD requires certain cash accounts to be presented as restricted on FDS that do not meet the GAAP definition of restricted cash and further impact the calculation of restricted net position.

In addition, the FDS prepared by the Authority includes minor differences from the statement of net position and the statement of revenue, expenses, and changes in net position that management has determined to be immaterial.

Lansing Housing Commission

**Financial Report
with Supplemental Information
June 30, 2021**

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Independent Auditor's Report

To the Board of Commissioners
Lansing Housing Commission

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities, the discretely presented component units, and the aggregate remaining fund information of Lansing Housing Commission (the "Commission") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise Lansing Housing Commission's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Oliver Gardens Limited Dividend Housing Association LP, which represents 17 percent and 97 percent, respectively, of the assets and revenue of the aggregate discretely presented component units. Those financial statements were audited by other auditors, whose report has been furnished to us and, our opinion, insofar as it relates to the amounts included for Oliver Gardens Limited Dividend Housing Association LP, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component units, and the aggregate remaining fund information of Lansing Housing Commission as of June 30, 2021 and the respective changes in its financial position and, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Commissioners
Lansing Housing Commission

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lansing Housing Commission's basic financial statements. The financial data schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The financial data schedules are the responsibility of management and were derived from and relate 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 schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2022 on our consideration of Lansing Housing Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lansing Housing Commission's internal control over financial reporting and compliance.

Plante & Moreau, PLLC

January 14, 2022

**Lansing Housing Commission
Lansing, Michigan**

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2021

This management's discussion and analysis (MD&A) of Lansing Housing Commission (the "Commission") provides an overview of the Commission's financial performance during the fiscal year ended June 30, 2021. The operations of the Commission are comprised of a Low-Income Public Housing Program, a Housing Choice Voucher program, a Capital Fund Program, and a Resident Opportunity and Supportive Services Program. The Low-Income Public Housing Program is funded with tenant rental revenue, miscellaneous tenant charges, and Department of Housing and Urban Development (HUD) grants and subsidies. The remaining programs are funded entirely by federal grants. The Commission also maintains a central office cost center, various business activities, and component units. This MD&A covers only the Commission's primary government activities, including its blended component unit and the Lansing Housing Commission Non-Profit Development Corporation (LHCNPDC), and does not analyze the financial position or current year activity of the discretely presented component units, as disclosed in Note 1 to the financial statements. Please read this summary along with the accompanying audited financial statements of the Commission for the fiscal year ended June 30, 2021.

Financial Highlights

- | | |
|--|---------------|
| 1. Total assets and deferred outflows of resources exceed total liabilities and deferred inflows of resources by | \$ 30,199,618 |
| 2. Unrestricted net position equals | 19,272,545 |
| 3. Total net position increased by | 12,199,621 |

Required Financial Statements

The financial statements of the Commission have been prepared on the accrual basis of accounting following the business-type activities reporting requirements of the Governmental Accounting Standards Board (GASB) as a single enterprise fund. These statements are as follows:

- Statement of net position - Includes all of the Commission's assets and liabilities and provides information about the amounts and investments in assets and the obligations to commission creditors. It also provides a basis of assessing the liquidity and financial flexibility of the Commission. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Commission is improving or deteriorating.
- Statement of activities - Provides information as to the increase or decrease of current year revenue over expenses.
- Statement of cash flows - Provides information about the Commission's cash receipts and disbursements during the reporting period. The statement discloses net cash provided by or used in operating activities and noncapital financing activities from capital and related financing activities and from investing activities.

Financial Analysis

Statement of Net Position

	2020	2021	Change	Percent Change
Assets				
Current assets	\$ 6,272,329	\$ 6,954,603	\$ 682,274	11%
Capital assets	13,778,940	8,295,702	(5,483,238)	-40%
Noncurrent assets	<u>1,756,969</u>	<u>16,182,674</u>	<u>14,425,705</u>	821%
Total assets	21,808,238	31,432,979	9,624,741	44%
Deferred Outflows of Resources	<u>407,663</u>	<u>1,660,807</u>	<u>1,253,144</u>	307%
Total assets and deferred outflows of resources	22,215,901	33,093,786	10,877,885	49%
Liabilities				
Current liabilities	970,472	510,819	(459,653)	-47%
Long-term liabilities	<u>2,904,506</u>	<u>1,786,515</u>	<u>(1,117,991)</u>	-38%
Total liabilities	3,874,978	2,297,334	(1,577,644)	-41%
Deferred Inflows of Resources	<u>340,926</u>	<u>596,834</u>	<u>255,908</u>	75%
Net Position				
Net investment in capital assets	12,282,689	8,295,702	(3,986,987)	-32%
Restricted	346,406	2,631,371	2,284,965	660%
Unrestricted	<u>5,370,902</u>	<u>19,272,545</u>	<u>13,901,643</u>	259%
Total net position	<u>\$ 17,999,997</u>	<u>\$ 30,199,618</u>	<u>\$ 12,199,621</u>	68%

As illustrated in the statement of net position, the overall net position of the Commission increased by \$12,199,621. During the year ended June 30, 2021, the Commission sold substantially all of the units comprising two of its Low-Income Public Housing Asset Management Projects (AMPs) in connection with the conversion of these AMPs to new limited partnerships under HUD's Rental Assistance Demonstration (RAD) program. This led to an overall decrease in net capital assets. The sales were financed in part by seller notes receivable issued by the Commission totaling \$12,245,775 and noncurrent restricted cash proceeds totaling \$2,304,225. These attributed to the increase in noncurrent assets during the year ended June 30, 2021. The overall decrease in liabilities is primarily attributable to the pay-off of the Commissions outstanding debt totaling \$1,496,251.

Financial Analysis (Continued)

Statement of Activities

	2020	2021	Change	Percent Change
Revenue				
Tenant rental revenue	\$ 1,486,057	\$ 1,007,171	\$ (478,886)	-32%
Federal grants	18,973,768	20,967,349	1,993,581	11%
Other revenue	<u>1,419,023</u>	<u>9,613,845</u>	<u>8,194,822</u>	577%
Total revenue	21,878,848	31,588,365	9,709,517	44%
Expenses				
Administrative expenses	2,818,997	1,841,361	(977,636)	-35%
Tenant services	29,645	22,568	(7,077)	-24%
Utilities	967,501	776,096	(191,405)	-20%
Maintenance and operations	2,382,592	2,511,711	129,119	5%
Insurance and general expenses	425,542	768,313	342,771	81%
Housing assistance payments	12,130,939	12,533,402	402,463	3%
Depreciation and amortization	1,102,145	869,391	(232,754)	-21%
Interest expense	<u>63,884</u>	<u>65,902</u>	<u>2,018</u>	3%
Total expenses	<u>19,921,245</u>	<u>19,388,744</u>	<u>(532,501)</u>	-3%
Change in Net Position	<u>\$ 1,957,603</u>	<u>\$ 12,199,621</u>	<u>\$ 10,242,018</u>	523%

Revenue

In reviewing the statement of activities, you will find that 67 percent of the Commission's revenue is derived from grants from the Department of Housing and Urban Development, 3 percent of the Commission's revenue is from dwelling rent, and 30 percent is from other income. Other revenue is primarily attributable to a \$7,605,477 gain on the sale of capital assets in connection with RAD conversions.

Expenses

In reviewing the statement of activities, you will find that 65 percent of the Commission's expenses are for housing assistance payments, 9.5 percent for administrative, 4 percent are for utilities, 13 percent are for maintenance, 4.5 percent are for depreciation and amortization, and 4 percent are for tenant services, protective services, general expenses, and interest expense.

Change in Net Position

There was an increase in overall revenue during fiscal year 2021 driven primarily by an increase in other revenue, as described above.

Financial Analysis (Continued)

Capital Assets

As of year-end, the Commission had \$8,295,702 invested in a variety of capital assets as reflected in the following schedule, which represents a net decrease (additions, deductions, and depreciation) of 40 percent from the end of 2020. The decrease is primarily attributable to the capital assets sold in connection with the RAD conversions as previously described.

	2020	2021	Change	Percent Change
Land	\$ 1,554,771	\$ 1,279,900	\$ (274,871)	-18%
Buildings	52,626,312	32,414,114	(20,212,198)	-38%
Furniture and equipment	1,323,281	768,671	(554,610)	-42%
Construction in progress	957,455	819,780	(137,675)	-14%
Accumulated depreciation	(42,682,879)	(26,986,763)	15,696,116	-37%
Net capital assets	<u><u>\$ 13,778,940</u></u>	<u><u>\$ 8,295,702</u></u>	<u><u>\$ (5,483,238)</u></u>	-40%

The following reconciliation summarizes the change in capital assets:

Beginning balance - July 1, 2020	\$ 13,778,940
Additions:	
Construction in progress	2,262,853
Building and improvements	37,650
Furniture and equipment	31,555
Disposals net of depreciation	(6,945,905)
Depreciation expense	(869,391)
Ending balance - June 30, 2021	<u><u>\$ 8,295,702</u></u>

Debt Outstanding

As of the end of the fiscal year, the Commission had \$0 in debt outstanding compared to \$1,496,251 in the previous year. During the year ended June 30, 2021 the Commission paid off all outstanding debt. See Note 6 to the financial statements for further information.

	Long-term Debt	
	2020	2021
Note payable - Davenport	\$ 67,354	\$ -
Note payable - PNC	1,428,897	-
Total long-term debt	<u><u>\$ 1,496,251</u></u>	<u><u>\$ -</u></u>

Financial Analysis (Continued)

Economic Factors and Events Affecting Operations

Factors that may affect the financial position of the Commission in the subsequent fiscal year are as follows:

- Federal funding appropriations as budgeted by Congress for funding to the Department of Housing and Urban Development (HUD)
- Local labor supply and demand, which can affect salary and wage rates and the need to contract more work because of employee hiring challenges
- Union contract negotiations
- Local inflationary, recessionary, and employment trends, which can affect resident incomes and, therefore, the amount of rental income
- Inflationary pressure on utility rates, supplies, and other costs
- Pay down of underfunded pension and other postemployment benefit liabilities
- The conversion of Low-Income Public Housing projects under HUD's Rental Assistance Demonstration program

REAC

The Real Estate Assessment Center's (REAC) mission is to provide and promote accurate information in assessing the condition of HUD's housing portfolio. The Commission receives periodic physical inspections and an annual financial evaluation provided by REAC. This performance data provides an annual assessment of how each Public Housing Commission compares to its peers.

Conclusion

The Commission's management is committed to staying abreast of regulations and appropriations as well as maintaining an ongoing analysis of all budgets and expenses to ensure that the Commission continues to operate at the highest standards established by the Real Estate Assessment Center and the Department of Housing and Urban Development.

Contact

This financial report is designed to provide a general overview of the Commission's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Doug Fleming, Executive Director, Lansing Housing Commission, 419 Cherry, Lansing, MI 48933, or call (517) 372-7996.

June 30, 2021

	Primary Government (LHC)	Discretely Presented Component Units - December 31, 2020
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	\$ 5,192,376	\$ 126,350
Cash and cash equivalents - Restricted (Note 3)	684,839	1,869,772
Receivables:		
Tenant receivables	87,550	7,008
Other receivables	20,731	6,906
Allowance for doubtful accounts	(5,445)	-
Due from other governmental units - HUD	3,500	-
Due from other governmental units - State and local	295,738	-
Prepaid expenses and other assets	44,937	3,626
Investments (Note 3)	541,604	-
Tenant security deposits - Restricted (Note 3)	88,773	5,348
Total current assets	6,954,603	2,019,010
Noncurrent assets:		
Cash and cash equivalents - Restricted (Note 3)	2,304,225	-
Due from component units	950,472	-
Capital assets:		
Assets not subject to depreciation (Note 5)	2,099,680	2,954,539
Assets subject to depreciation - Net (Note 5)	6,196,022	9,428,185
Notes receivable (Note 4)	12,545,908	-
Other assets	382,069	32,291
Total noncurrent assets	24,478,376	12,415,015
Total assets	31,432,979	14,434,025
Deferred Outflows of Resources		
Pension (Note 7)	1,597,374	-
OPEB (Note 8)	63,433	-
Total deferred outflows of resources	1,660,807	-

Lansing Housing Commission

Statement of Net Position (Continued)

June 30, 2021

	Primary Government (LHC)	Discretely Presented Component Units - December 31, 2020
Liabilities		
Current liabilities:		
Accounts payable - Operating	\$ 184,387	\$ 10,408
Security deposit liability	124,904	5,148
Accrued liabilities and other:		
Accrued salaries and wages	62,624	7,820
Accrued interest payable	-	196,036
Accrued PILOT	66,444	19,389
Compensated absences	16,460	-
Unearned revenue	56,000	388
Current portion of long-term debt (Note 6)	-	36,404
Total current liabilities	510,819	275,593
Noncurrent liabilities:		
Due to primary government	-	546,872
Compensated absences	93,268	-
Net pension liability (Note 7)	1,285,458	-
Net OPEB liability (Note 8)	50,096	-
Notes payable - Net of current portion (Note 6)	-	13,504,343
Other noncurrent liabilities	357,693	82,788
Total noncurrent liabilities	1,786,515	14,134,003
Total liabilities	2,297,334	14,409,596
Deferred Inflows of Resources		
Pension (Note 7)	351,664	-
OPEB (Note 8)	245,170	-
Total deferred inflows of resources	596,834	-
Net Position		
Net investment in capital assets	8,295,702	(1,158,023)
Restricted	2,631,371	-
Unrestricted	19,272,545	1,182,452
Total net position	<u>\$ 30,199,618</u>	<u>\$ 24,429</u>

Year Ended June 30, 2021

	Primary Government (LHC)	Discretely Presented Component Units - December 31, 2020
Operating Revenue		
Tenant revenue - Net	\$ 1,007,171	\$ 283,739
HUD operating revenue	18,771,084	-
Other grant revenue	961,648	-
Other operating revenue	720,600	16,831
Total operating revenue	21,460,503	300,570
Operating Expenses		
Administrative	1,841,361	26,078
Tenant services	22,568	-
Utilities	776,096	94,397
Maintenance	2,511,711	34,871
Insurance	322,503	14,001
Other general expenses	445,810	65,053
Housing assistance payments	12,533,402	-
Depreciation and amortization	869,391	104,121
Total operating expenses	19,322,842	338,521
Operating Income (Loss)	2,137,661	(37,951)
Nonoperating Revenue (Expense)		
Investment income	326,120	8,901
Gain on sale of fixed assets	7,605,477	-
Interest expense (Note 6)	(65,902)	(92,618)
Total nonoperating revenue (expense)	7,865,695	(83,717)
Income (Loss) - Before capital contributions	10,003,356	(121,668)
Capital Contributions		
Capital grants - HUD	2,196,265	-
Partner contributions	-	1,226,647
Total capital contributions	2,196,265	1,226,647
Change in Net Position	12,199,621	1,104,979
Net Position (Deficit) - Beginning of year	17,999,997	(1,080,550)
Net Position - End of year	\$ 30,199,618	\$ 24,429

Year Ended June 30, 2021

	Primary Government (LHC)
Cash Flows from Operating Activities	
Cash received from HUD operating subsidies and grants	\$ 18,949,342
Cash received from tenants	1,066,180
Other receipts	1,758,840
Cash payments for housing assistance	(12,533,402)
Cash payments for administrative expenses	(1,841,361)
Cash payments for other operating expenses	(4,786,400)
Net cash and cash equivalents provided by operating activities	2,613,199
Cash Flows from Capital and Related Financing Activities	
Receipt of capital grants	2,196,265
Proceeds from sale of capital assets	2,304,225
Purchase of capital assets	(2,330,676)
Principal and interest paid on capital debt	(1,562,153)
Net cash and cash equivalents used in capital and related financing activities	607,661
Cash Flows from Investing Activities	
Interest received on investments	11,046
Purchases of investment securities	(7,332)
Net cash and cash equivalents provided by investing activities	3,714
Net Increase in Cash and Cash Equivalents	3,224,574
Cash and Cash Equivalents - Beginning of year	5,045,639
Cash and Cash Equivalents - End of year	\$ 8,270,213
Classification of Cash and Cash Equivalents	
Cash and cash equivalents	\$ 5,192,376
Restricted cash and cash equivalents (current)	684,839
Restricted cash and cash equivalents (noncurrent)	2,304,225
Tenant security deposits	88,773
Total cash and cash equivalents	\$ 8,270,213

Statement of Cash Flows (Continued)

Year Ended June 30, 2021

	Primary Government (LHC)
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	\$ 2,137,661
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation and amortization	869,391
Bad debts	29,082
Deferred outflows and inflows	(997,236)
Changes in assets and liabilities:	
Receivables	536,323
Prepaid and other assets	119,371
Accounts payable	170,673
Accrued and other liabilities	(107,845)
Security and other trust deposits	(48,907)
Unearned revenue	(95,314)
Net cash and cash equivalents provided by operating activities	\$ 2,613,199
Significant Noncash Transactions - Issuance of seller notes receivable in exchange for capital assets sold	\$ 12,245,775

Lansing Housing Commission

Statement of Fiduciary Net Position Other Postemployment Benefits Trust

June 30, 2021

Assets - Interest in pooled investments (Note 3)	\$ 455,332
Liabilities	<u>-</u>
Net Position - Restricted for other postemployment benefits	<u><u>\$ 455,332</u></u>

Lansing Housing Commission

Statement of Changes in Fiduciary Net Position Other Postemployment Benefits Trust

Year Ended June 30, 2021

Additions

Investment income	\$ 63,752
Employer contributions	<u>82,435</u>
Total additions	146,187

Deductions - Benefit payments	<u>82,435</u>
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Net Increase in Net Position Restricted for Other Postemployment Benefits	63,752
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Net Position Restricted for Other Postemployment Benefits - Beginning of year	<u>391,580</u>
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Net Position Restricted for Other Postemployment Benefits - End of year	<u><u>\$ 455,332</u></u>
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Lansing Housing Commission

Discretely Presented Component Units Statement of Net Position

December 31, 2020

	Oliver Gardens Limited Dividend Housing Association LP	Mount Vernon Park Limited Dividend Housing Association LP	Total
Assets			
Cash and cash equivalents (Note 3)	\$ -	\$ 126,350	\$ 126,350
Cash and cash equivalents - Restricted (Note 3)	384,537	1,485,235	1,869,772
Receivables:			
Tenant receivables	7,008	-	7,008
Other receivables	-	6,906	6,906
Prepaid expenses and other assets	3,626	-	3,626
Tenant security deposits - Restricted (Note 3)	5,248	100	5,348
Capital assets:			
Assets not subject to depreciation (Note 5)	697,672	2,256,867	2,954,539
Assets subject to depreciation - Net (Note 5)	1,398,185	8,030,000	9,428,185
Other assets	1,526	30,765	32,291
Total assets	2,497,802	11,936,223	14,434,025
Liabilities			
Accounts payable - Operating	9,499	909	10,408
Due to primary government	546,872	-	546,872
Security deposit liability	5,148	-	5,148
Accrued liabilities and other	223,245	-	223,245
Unearned revenue	388	-	388
Noncurrent liabilities:			
Due within one year (Note 6)	36,404	-	36,404
Due in more than one year (Note 6)	2,477,617	11,109,514	13,587,131
Total liabilities	3,299,173	11,110,423	14,409,596
Net Position (Deficit)			
Net investment in capital assets	(335,376)	(822,647)	(1,158,023)
Restricted	-	-	-
Unrestricted	(465,995)	1,648,447	1,182,452
Total net position (deficit)	<u>\$ (801,371)</u>	<u>\$ 825,800</u>	<u>\$ 24,429</u>

Lansing Housing Commission

Discretely Presented Component Units Statement of Activities

Year Ended December 31, 2020

	Oliver Gardens Limited Dividend Housing Association LP	Mount Vernon Park Limited Dividend Housing Association LP	Total
Operating Revenue			
Tenant revenue - Net	\$ 267,265	\$ 16,474	\$ 283,739
Other operating revenue	10,158	6,673	16,831
Total operating revenue	277,423	23,147	300,570
Operating Expenses			
Administrative	22,418	3,660	26,078
Utilities	83,076	11,321	94,397
Maintenance	31,797	3,074	34,871
Insurance	14,001	-	14,001
Other general expenses	65,053	-	65,053
Depreciation and amortization	103,949	172	104,121
Total operating expenses	320,294	18,227	338,521
Operating (Loss) Income	(42,871)	4,920	(37,951)
Nonoperating Revenue (Expense)			
Investment income	8,901	-	8,901
Interest expense (Note 6)	(92,618)	-	(92,618)
Total nonoperating expense	(83,717)	-	(83,717)
(Loss) Income - Before capital contributions	(126,588)	4,920	(121,668)
Capital Contributions - Partner contributions	405,767	820,880	1,226,647
Change in Net Position	279,179	825,800	1,104,979
Net Position (Deficit) - Beginning of year	(1,080,550)	-	(1,080,550)
Net Position (Deficit) - End of year	<u><u>\$ (801,371)</u></u>	<u><u>\$ 825,800</u></u>	<u><u>\$ 24,429</u></u>

June 30, 2021**Note 1 - Nature of Business*****Organization and Program Descriptions***

Lansing Housing Commission (LHC or the "Commission") is a Michigan public body corporation operating as a public housing authority under the Michigan Housing Facilities Act, MCL 125.65, to provide decent, safe, and adequate housing for low-income program participants. The Commission owns and provides subsidy and operation support for housing units located throughout the Lansing area. LHC's assets, deferred outflows, liabilities, deferred inflows, net position, and changes in net position are included in its primary government fund and include all AMPs, COCC, business activities, and programs of the Commission. The Commission receives and administers funds from the U.S. Department of Housing and Urban Development (HUD) and has signed an annual contributions contract (ACC) under the provisions of the ACC and all applicable provisions of the United States Housing Act of 1937 (42 U.S.C. 1437 Section 1.1). The ACC allows the Commission to obtain financial support from HUD and provide low-income housing throughout Lansing. The Commission administers the following significant programs:

Low-rent Public Housing

The Commission owns, operates, and maintains 506 units of public housing in four properties throughout the city of Lansing. The Low Rent Housing Assistance Program is designed to provide subsidized housing to low-income individuals who pay monthly rent in accordance with prescribed rent formulas based on family income limits. Revenue primarily consists of this rental income, other tenant fees collected, and an operating subsidy from HUD.

Housing Choice Voucher Program (HCVP)

Section 8 of the Housing and Community Development Act of 1974 provides Housing Assistance Payments on behalf of lower-income families to participating housing owners. Under the program, the landlord-tenant relationship is between a housing owner and a family, rather than the Commission and a family, as in the Public Housing Program. HUD contracts with the Commission to enter into contracts with owners either to make assistance payments or to pay the difference between the approved contract rent and the actual rent paid by the lower-income families. Housing assistance payments made to landlords and some participants are funded through annual contributions contracts, as well as the administrative cost of managing the program up to a per unit limit established in the contracts. The Commission administered an average of 1,622 tenant-based vouchers monthly for the year ended June 30, 2021.

Capital Fund Program (CFP)

Funds from the Capital Fund Program provided by HUD are used to maintain and improve the public housing portfolio. Substantially all additions to land, structures, and equipment for these properties are accomplished by using capital grant funds.

Continuum of Care Program (Shelter Plus Care and Permanent Supportive Housing)

This program provides rental assistance to homeless individuals and families with disabilities. The Commission is a subrecipient of the funding from the City of Lansing, Michigan.

Reporting Entity

The nucleus of the financial reporting entity, as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, as amended, is the primary government. A fundamental characteristic of a primary government is that it is a fiscally independent entity. In evaluation of how to define the financial reporting entity, management has considered all potential component units. A component unit is a legally separate entity for which the primary government is financially accountable. The criteria of financial accountability is the appointment of a voting majority plus the ability of the primary government to impose its will upon the potential component unit. These criteria were considered in determining the reporting entity.

June 30, 2021**Note 1 - Nature of Business (Continued)**

The five-member board of commissioners of LHC is appointed to five-year terms by the mayor of the City of Lansing, Michigan, but the Commission's board independently oversees the Commission's operation and designates its management. The City of Lansing, Michigan is not financially accountable for the Commission, as it cannot impose its will on the Commission, and there is no potential for the Commission to provide financial benefits to, or impose financial burdens on, the City of Lansing, Michigan. Accordingly, the Commission is not a component unit of the financial reporting entity of the City of Lansing, Michigan.

GASB Statement No. 14, as amended, defines a primary government and those organizations that should be reported as component units. The following organizations have been determined under this guidance to be component units of the Commission.

Blended Component Units

One component unit, despite being legally separate, is so integrated with the primary government that it is, in substance, part of the primary government. The Commission has included as a blended component unit in business activities the operations of Lansing Housing Commission Non Profit Development Corporation (LHCNPDC), a nonprofit organization. The Commission has financial accountability for the nonprofit and controls its board of directors and management. As of June 30, 2021, LHCNPDC had assets of \$535,767, liabilities of \$0, and net position of \$535,767. The total revenue and expenses were \$10,000 and \$0, respectively, for the year ended June 30, 2021.

Discretely Presented Component Unit

The following component units meet the criteria for discrete component unit presentation and are presented separately from the primary government in the basic financial statements to clearly distinguish the component unit balances and transactions from the primary government. These entities follow all applicable Financial Accounting Standards Board (FASB) standards, and financial statements are prepared on the accrual basis of accounting in accordance with GAAP. Since they do not follow governmental accounting for presentation purposes, certain transactions may be reflected differently in these financial statements than in the separately issued discrete component unit financial statements in order for them to conform to the presentation of the primary government.

All of the discrete component units have a calendar year end of December 31, which differs from the Commission's year end of June 30, 2021. For reporting purposes, the information reported in the basic financial statements is presented as of and for the 12-month period ended December 31, 2020 for these discrete component units.

Due to fiscal year-end differences between the Commission and the discrete component units, certain related receivables of the Commission do not have offsetting equal liabilities reflected in the discrete component units. Each of the discrete component units is legally separate from the Commission and meets the fiscal dependency and financial burden criteria but do not meet any of the blending criteria. The Commission has a 0.01 percent general partner ownership interest in each of the respective discrete component units and, thus, does not have a majority ownership interest.

- Oliver Gardens Limited Dividend Housing Association Limited Partnership (Oliver Gardens) was organized in 2006 as a limited partnership exclusively to acquire, rehabilitate, maintain, and operate a 30-unit rental housing project for persons of low income. Occupancy of the units began in 2007. The project is located in Lansing, Michigan. The major activities of Oliver Gardens, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority (MSHDA). The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code. A complete financial report for Oliver Gardens can be obtained at its administrative offices at 419 Cherry St., Lansing, MI 48933.

June 30, 2021**Note 1 - Nature of Business (Continued)**

- Mount Vernon Park Limited Dividend Housing Association Limited Partnership (Mount Vernon Park) was formed under the laws of the State of Michigan to acquire, rehabilitate, own, and operate Mount Vernon Park Apartments under the U.S. Department of Housing and Urban Development's rental assistance demonstration (RAD) program and consists of 140 rental units rented to low-income individuals in Lansing, Michigan. The major activities of Mount Vernon Park, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority. The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.
- South Washington Park Limited Dividend Housing Association Limited Partnership (South Washington Park) was formed under the laws of the State of Michigan to acquire, rehabilitate, own, and operate South Washington Park Apartments under the U.S. Department of Housing and Urban Development's rental assistance demonstration program and consists of 187 rental units rented to low-income individuals in Lansing, Michigan. The major activities of South Washington Park, including rental rates, are governed by the partnership agreement and Michigan State Housing Development Authority. The property is developed and operated under the low-income housing tax credit program, as provided for in Section 42 of the Internal Revenue Code.

On March 19, 2021, South Washington Park purchased South Washington Park Apartments from the Commission in exchange for a seller note with the Commission in the amount of \$5,100,000 and \$900,000 in cash. Operations of South Washington Park began on March 20, 2021. The reporting period of South Washington Park is December 31. Given the timing of the reporting period, financial results for South Washington Park are not included in the accompanying combining statements as of June 30, 2021; however, the closing activity affecting the Commission that has taken place as of June 30, 2021 has been reflected in the financial statements of the Commission.

Note 2 - Significant Accounting Policies***Basis of Accounting***

The basic financial statements of the Commission have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), as prescribed by the Governmental Accounting Standards Board. The Commission follows the business-type activities reporting requirements of GASB Statement No. 34, which provides a comprehensive one-line look at the Commission's financial activities. The Commission reports all of its operations as a single business activity in a single enterprise fund. The enterprise fund is a proprietary fund, which distinguishes operating revenue and expenses from nonoperating items. The operating revenue of the Commission primarily consists of rental charges to tenants, operating grants from HUD, and other operating revenue that offsets operating expenses. Operating expenses include the cost of administration, tenant services, utilities, maintenance, protective services, general operations, depreciation, and housing assistance payments.

As a proprietary fund, revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The Commission's financial activities operate in a manner similar to private business enterprises and are financed through fees and charges primarily assessed to the users of the services. For financial reporting purposes, the Commission considers its grants associated with operations to be operating revenue because these funds more closely represent revenue generated from operating activities rather than nonoperating activities. Grants associated with capital acquisition and improvements are considered capital contributions and are presented after nonoperating activity as capital contributions on the accompanying statement of activities.

June 30, 2021**Note 2 - Significant Accounting Policies (Continued)**

Fiduciary funds of the Commission include amounts held in a fiduciary capacity for others. These amounts are not used to operate the Commission's programs. Activities that are reported as fiduciary consist of the Other Post Employment Benefit Trust Fund, which accounts for the activities and accumulates resources for health care insurance benefits provided to retirees.

Budgets

The Commission is required by its HUD annual contributions contracts to adopt annual budgets for the Low Rent Public Housing Program and the Housing Choice Vouchers Program. Annual budgets are not required for the Capital Fund Program, as those budgets are approved for the length of any given project. Annual, project, and grant-length budgets require grantor approval.

Appropriations are authorized at the function level. Management may transfer budget authorization between functions. All appropriations that are not used lapse at year end. Budgeted amounts are as originally adopted or as amended by the board.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and all highly liquid investments with an original maturity of three months or less when purchased.

Restricted Cash

Restricted cash represents amounts held in escrow accounts in the name of the entity for insurance and PILOT expenses, FSS escrows, Section 8 funds, tenant deposits, replacement reserves, and RAD sale proceeds. Restrictions for use in operations and approval are governed by HUD, lender requirements, or other outside parties. In accordance with GASB Statement No. 62, cash that is restricted as to withdrawal or use in the acquisition or construction of noncurrent assets or that is segregated for the liquidation of long-term debts has been presented as noncurrent.

Investments

Short-term investments consisted of certificates of deposit at June 30, 2021. Investments are reported at fair value or estimated value.

Current Receivables and Recognition of Bad Debts

Current receivables consist of revenue that is earned at year end but not yet received. Tenant accounts generally are collectible as long as the tenant is occupying the unit; however, the Commission has established an allowance of \$5,445 as potentially uncollectible as of June 30, 2021. Tenant bad debt for the year ended June 30, 2021 was \$29,082.

Prepaid Expenses

Prepaid items consist of certain payments to vendors that reflect costs applicable to future fiscal years.

Due from Component Units

The amounts due from component units includes amounts due from the Commission's discretely presented component units. Of the amount due, \$359,837 is for accrued interest receivable on notes receivable that are payable from the availability of cash flow generated at the operating partnership level. Also included in this amount is \$541,618 due from Oliver Gardens resulting from the Commission providing accounting, management, oversight, and maintenance services.

June 30, 2021

Note 2 - Significant Accounting Policies (Continued)**Capital Assets**

Purchased assets and self-constructed assets and certain improvements are recorded as assets at cost in accordance with the Commission's capitalization policy. Costs equal to or above the capitalization threshold of \$5,000 that materially add to the productive capacity and extend the life of an asset longer than one year are capitalized, while maintenance and repair costs are expensed as incurred. Property and equipment are depreciated using the straight-line method over the following useful lives:

	Years
Buildings	40
Building improvements	7-40
Furniture and fixtures, equipment, and machinery	3-10

GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, establishes accounting and financial reporting standards for the impairment of capital assets. If an indicator of impairment is identified and the decline in service utility was unexpected and significant, an impairment loss is calculated in consideration of whether the capital asset will continue to be used by the Commission. An impairment loss generally is measured by identifying the historical cost of the service utility of the capital asset that cannot be used due to the impairment event of circumstance. Impaired capital assets that will no longer be used by the Commission are reported at the lower of carrying value or fair value or are written off entirely. During 2021, no impairments were recorded.

Notes Receivable

The notes receivable are reported at their original issue amount less principal repaid. Interest is recognized according to the terms of the specific note. An allowance for loan loss is determined based on a specific assessment of the note that is delinquent or determined to be doubtful to be collected. A note is considered delinquent if the repayment terms are not met. All amounts deemed to be uncollectible are charged against the allowance for loan losses in the period that determination is made. As of June 30, 2021, no amounts have been deemed to be uncollectible.

Other Noncurrent Assets

Other assets of the Commission include development costs totaling \$382,069 associated with conversion of the Commission's low-rent public housing projects under HUD's Rental Assistance Demonstration program. The costs will be reimbursed by the newly formed companies upon final closing of the conversions.

Other assets of the component units include \$53,854 of costs related to obtaining tax credits, net of accumulated amortization of \$21,563. These costs have been capitalized and are being amortized over 15 years using the straight-line method. Amortization expense for the discrete component units' year ended December 31, 2020 was \$1,701.

Compensated Absences

The Commission allows employees to accumulate earned but unused sick and vacation pay benefits. The Commission accrues a liability for benefits attributable to services already rendered by the Commission's employees. Employees are entitled to a specific amount of leave per month capped at 480 hours total. Upon separation from employment, employees with 20 years of service hired before December 31, 2009 are entitled to receive pay for 50 percent of their accrued unused sick time, and employees with 25 years of service hired on or after January 1, 2010 are entitled to receive pay for 25 percent of their accrued unused sick time. The liability for accrued and unused leave was \$109,728 at June 30, 2021, of which \$16,460 is current and \$93,268 is noncurrent.

June 30, 2021**Note 2 - Significant Accounting Policies (Continued)*****Classification of Net Assets***

Net position is composed of three categories: (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The Commission's positive value of unrestricted net position in the primary government may be used to meet ongoing obligations. When an expense is incurred for a purpose for which both restricted and unrestricted net assets are available, the Commission's policy is to first apply restricted resources. Each component of net assets is reported separately on the statement of net position.

i. Net investment in capital assets - This category consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by any outstanding balances of mortgages, notes, or other borrowings that are attributable to the acquisition, construction, and improvements of those assets.

ii. Restricted - This category equals the restricted cash of the Commission and consists of net position restricted in its use by (1) external groups, such as grantors, creditors, or laws and regulations of other governments or (2) law through constitutional provisions or enabling legislation.

iii. Unrestricted - This category includes all of the remaining net position that does not meet the definition of the other two categories.

Revenue Recognition

The Commission receives funds from certain federal and other agencies under various grant programs. Receivables are recorded based upon amounts expended for the various programs for which funds have not been received to the extent grant limits have not been exceeded.

The Commission leases properties to tenants under various rental arrangements. Payments from tenants are recognized as revenue in the period during which the associated use of premises occurred.

Operating Revenue and Expenses

The Commission's operating revenue includes HUD and state/local in support of housing units and programs, as well as other amounts received from tenants for rent and other charges for services provided. Operating expenses are costs incurred during the operation of its primary housing activities. Such revenue and expenses are reported when earned or incurred, respectively.

The Commission also received a ROSS (Resident Opportunities and Self-Sufficiency) Grant from HUD in fiscal year 2021 to cover the costs of the service coordinator.

Capital Grants

The Commission records grants received for capital outlay as contributions of capital gains.

Nonoperating Revenue and Expenses

Nonoperating revenue and expenses are derived from transactions other than those associated with the Commission's primary housing operations and are reported as incurred, including investment activity.

Pension

The Commission offers a defined benefit pension plan to its employees. The Commission records a net pension asset or liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

June 30, 2021**Note 2 - Significant Accounting Policies (Continued)*****Other Postemployment Benefit Costs***

The Commission provides retiree health care benefits to eligible employees and their spouses. The Commission records a net other postemployment benefit cost (OPEB) asset or liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Commission's financial statements for the year ending June 30, 2022.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which simplifies accounting for interest cost incurred before the end of construction and requires those costs to be expensed in the period incurred. As a result, interest cost incurred before the end of a construction period will not be capitalized and included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that, in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of the standard will be applied prospectively and result in increased interest expense during periods of construction. The provisions of this statement are effective for the Commission's financial statements for the June 30, 2022 fiscal year.

June 30, 2021

Note 2 - Significant Accounting Policies (Continued)

Subsequent Events

Events that occur after the date of the statement of net position but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of the subsequent events that provide evidence about conditions that existed at the date of the statement of net position are recognized in the accompanying financial statements. Subsequent events, which provide evidence about conditions that existed after the date of the statement of net position, require disclosure in the accompanying notes. Management evaluated the activity of the Commission through January 14, 2022, which is the date the financial statements were available to be issued, and concluded that the following subsequent event has occurred that would require disclosure in the notes to the financial statements:

- On November 18, 2021, the Commission sold real property associated with its public housing program to convert 100 public housing units to project-based voucher units under HUD's rental assistance demonstration program. The purchase price was \$5,500,00, and the purchase was financed in part with a seller note due back to the Commission in the amount of \$5,037,425. Hildebrandt Park GP LLC, an affiliate of the Commission, will be the managing member of the new entity, Hildebrandt Park Limited Dividend Housing Association Limited Partnership (Hildebrandt Park). As part of this conversion, Hildebrandt Park has committed to entering into debt agreements in the amount of \$7,724,813. These proceeds will be utilized to complete the rehabilitation of the facility. Full rehabilitation is estimated to be completed during 2023.

Note 3 - Deposits and Investments

Deposits and investments are reported in the financial statements for the primary government as follows:

	Primary Government (LHC)
Cash and cash equivalents - Unrestricted	\$ 5,192,376
Cash and cash equivalents - Restricted	684,839
Tenant security deposits - Restricted	88,773
Investments - Certificates of deposit	541,604
Cash and cash equivalents - Restricted (noncurrent)	2,304,225
Total deposits and investments	<u>\$ 8,811,817</u>

Deposits and investments are reported in the financial statements for the discrete component units as follows:

	Oliver Gardens	Waverly Place	Total
Cash and cash equivalents - Unrestricted	\$ -	\$ 126,350	\$ 126,350
Cash and cash equivalents - Restricted	384,537	1,485,235	1,869,772
Tenant security deposits - Restricted	5,248	100	5,348
Total	<u>\$ 389,785</u>	<u>\$ 1,611,685</u>	<u>\$ 2,001,470</u>

June 30, 2021**Note 3 - Deposits and Investments (Continued)**

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States, repurchase agreements, bankers' acceptances of United States banks, commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase, obligations of the State of Michigan or its political subdivisions that are rated as investment grade, and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Commission has designated two banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The Commission's deposits and investments are in accordance with statutory authority.

The Commission's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. At year end, the Commission had bank deposits of \$0 (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission does not have a policy for custodial credit risk. At year end, \$291,604 of investment securities was uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Commission's name.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Commission's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

The investments included in the other postemployment benefits trust within the fiduciary fund consist of common collective trust funds of \$455,332. The underlying asset allocation of this fund consists of 24.7 percent fixed-income bonds, which are subject to interest rate risk.

Fair Value Measurements

The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Commission's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

June 30, 2021

Note 3 - Deposits and Investments (Continued)

Investments in Entities that Calculate Net Asset Value per Share

The Commission holds shares or interests in investment companies where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At June 30, 2021, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS Total Market Fund	\$ 455,332	\$ -	N/A	N/A

The MERS Total Market Fund seeks to provide current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages the asset allocation and monitors the underlying investment managers of the MERS Total Market Fund.

Note 4 - Notes Receivable

At June 30, 2021, the Commission's notes receivable consisted of the following:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021
Oliver Gardens - Note receivable	\$ 300,133	\$ -	\$ -	\$ 300,133
Mount Vernon Park - Seller Note Receivable	-	7,145,775	-	7,145,775
South Washington Park - Seller Note Receivable	-	5,100,000	-	5,100,000
Total	<u>\$ 300,133</u>	<u>\$ 12,245,775</u>	<u>\$ -</u>	<u>\$ 12,545,908</u>

Oliver Gardens

The loan bears interest at 1 percent, compounded annually. The total amount of accrued interest at June 30, 2021 is \$47,990. No principal or interest is due until the loan matures on January 1, 2048. The note is secured by land and substantially all the real property owned by Oliver Gardens.

Mount Vernon Park

The loan bears interest at 4.5 percent, compounded annually. The total amount of accrued interest at June 30, 2021 is \$168,268. No principal or interest is due until the loan matures on January 1, 2070. The note is secured by land and substantially all the real property owned by Mount Vernon Park.

South Washington Park

The loan bears interest at 9.5 percent, compounded annually. The total amount of accrued interest at June 30, 2021 is \$143,359. No principal or interest is due until the loan matures on March 31, 2061. The note is secured by land and substantially all the real property owned by South Washington Park.

June 30, 2021

Note 5 - Capital Assets

Capital asset activity of the Commission's governmental activities was as follows:

Primary Government

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021
Capital assets not being depreciated:				
Land	\$ 1,554,771	\$ -	\$ (274,871)	\$ 1,279,900
Construction in progress	957,455	2,262,853	(2,400,528)	819,780
Total nondepreciable assets	2,512,226	2,262,853	(2,675,399)	2,099,680
Capital assets being depreciated:				
Buildings and improvements	52,626,312	37,650	(20,249,848)	32,414,114
Furniture and equipment	1,323,281	31,555	(586,165)	768,671
Total depreciable capital assets	53,949,593	69,205	(20,836,013)	33,182,785
Accumulated depreciation	42,682,879	869,391	(16,565,507)	26,986,763
Net capital assets being depreciated	11,266,714	(800,186)	(4,270,506)	6,196,022
Net capital assets	\$ 13,778,940	\$ 1,462,667	\$ (6,945,905)	\$ 8,295,702

Depreciation expense for the year ended June 30, 2021 was \$869,391 and is included in depreciation and amortization on the statement of activities. During the year ended June 30, 2021, the Commission disposed of the capital assets associated with Mount Vernon Park and South Washington Park in connection with their RAD conversions (as discussed in Note 1), resulting in a net gain on disposals of \$7,605,477.

Component Units

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
Capital assets not being depreciated - Land:				
Land	\$ 685,162	\$ 520,000	\$ -	\$ 1,205,162
Construction in progress	12,510	1,736,867	-	1,749,377
Total nondepreciable assets	697,672	2,256,867	-	2,954,539
Capital assets being depreciated:				
Buildings and improvements	3,318,485	8,030,000	-	11,348,485
Furniture and equipment	175,949	-	-	175,949
Subtotal	3,494,434	8,030,000	-	11,524,434
Accumulated depreciation	1,993,829	102,420	-	2,096,249
Net capital assets being depreciated	1,500,605	7,927,580	-	9,428,185
Net capital assets	\$ 2,198,277	\$ 10,184,447	\$ -	\$ 12,382,724

June 30, 2021**Note 5 - Capital Assets (Continued)*****Construction in Progress***

Capital improvements made for LHC's low-rent housing units are financed by grant funds provided by HUD under capital grants. Capital grants are awarded annually based on a five-year comprehensive modernization plan submitted by the Commission. Related construction in progress is costs incurred for the modernization of low-rent units. When modernization projects are completed, HUD issues a modernization cost certificate for each grant, closing out the grant for that year, at which time construction in progress for that grant is placed in service and transferred to the buildings or improvements categories.

Note 6 - Long-term Debt***Primary Government***

Lansing Housing Commission's debt is composed of a promissory note payable to Davenport University and a lease with PNC for the energy performance contract. These are both considered direct borrowings.

Davenport University

The Commission purchased an office building and land from Davenport University (the "Lender") in 2012 for \$950,000, with a \$700,000 promissory note payable to the Lender. The note bears an annual interest rate of 2.4 percent, which is subject to adjustment concurrently with changes in the Lender's cost of funds. The note was paid in full during the fiscal year ended June 30, 2021.

PNC

Energy conservation measures (ECMs), as defined in the Commission's energy performance contract (EPC) dated December 11, 2013, are financed by PNC, as stipulated in the master equipment lease-purchase agreement in the principal amount of \$2,051,375. This obligation was issued pursuant to the provisions of Act 18, *Public Acts of Michigan 1933 (ex. Sess)*, as amended, and Chapter 260 of the *Code of Ordinances of the City of Lansing*. HUD's Public Housing EPC program is an innovative financing technique that uses cost savings from reduced energy consumption to repay the cost of installing ECMs. The project is financed with a tax-exempt lease for a term of 15 years at a fixed interest rate of 3.91 percent. PNC as the lender has a security interest in the ECMs. All leases held with PNC were paid in full during the fiscal year ended June 30, 2021.

June 30, 2021

Note 6 - Long-term Debt (Continued)

Component Units

The discrete component units have the following loans outstanding as of December 31, 2020 that are secured by land and substantially all real property owned by the component units. These are all considered direct borrowings:

Oliver Gardens - Mortgage dated October 17, 2006 held by Michigan State Housing Development Authority in the amount of \$1,775,482. The mortgage bears interest at a rate of 5.5 percent. However, an amount equal to 0.5 percent of interest is deferred until the mortgage principal balance is paid in full. Monthly payments of principal and interest are required in the amount of \$8,961 through maturity on February 1, 2043. Financing fees of \$45,415 were incurred in connection with obtaining the loan. These costs are being amortized over the term of the related debt and are reported net of debt on the statement of net position. As of December 31, 2020, total accumulated amortization related to these costs was \$17,515. Amortization expense was \$1,298 for the year ended December 31, 2020 and has been included as a component of interest expense on the statement of activities	\$ 1,411,100
Oliver Gardens - HOME loan dated June 1, 2006 in the amount of \$170,000. The loan is held by the City of Lansing, Michigan under the HOME Investments Partnership Program and bears interest at a rate of 0.5 percent, compounded annually. Principal and interest are due on the loan when it matures on December 31, 2041	170,000
Oliver Gardens - Community Development Block Grant (CDBG) loan dated May 31, 2006 in the amount of \$550,000. The loan is held by the City of Lansing, Michigan under the CDBG Program and bears interest at a rate of 0.5 percent, compounded annually, on \$150,000 of the loan. Principal and interest are due on the loan when it matures on May 31, 2046	550,000
Oliver Gardens - Lansing Housing Commission note dated December 31, 2007 in the amount of \$300,133. The loan is held by LHC and bears an interest rate of 4.5 percent. Principal and interest are due on the loan when it matures on January 1, 2048	300,133
Mount Vernon Park - Lansing Housing Commission note dated December 22, 2020 in the amount of \$7,145,775. The loan is held by LHC and bears an interest rate of 4.5 percent. Principal and interest are due on the loan when it matures 50 years after the date of completion of the project, which is anticipated to occur during the Mount Vernon Park's year ending December 31, 2022. As the maturity date is contingent upon construction completion, future minimal payments have not been reflected in the maturity schedule below	7,145,775
Mount Vernon Park - Construction loan dated December 22, 2020 held by Michigan State Housing Development Authority in the amount of \$15,098,727. Due to the nature of loan being related to the construction and development of Mount Vernon Park, the full amount of the loan has not been drawn upon as of Mount Vernon Park's year ended December 31, 2020. Total funds drawn as of December 31, 2020 totaled \$4,238,113. The mortgage bears interest at a rate of 4.25 percent and is payable monthly beginning on February 1, 2021. The construction loan has a maturity of 18 months after initial closing, at which point it may be converted to permanent financing at reduced principal balance of \$10,345,643. The permanent financing would require monthly principal and interest payments and would mature 40 years after the conversion date. Financing fees of \$324,374 were incurred in connection with obtaining the loan. These costs will be amortized over the term of the related debt and are reported net of debt on the statement of net position. As the maturity date is contingent upon the conversion to permanent financing, future minimal payments have not been reflected in the maturity schedule below	3,913,739

June 30, 2021

Note 6 - Long-term Debt (Continued)

Mount Vernon Park - HOME loan dated December 22, 2020 in the amount of \$1,119,976. The loan is held by the City of Lansing, Michigan under the HOME Investments Partnership Program and bears interest at a rate of 1.0 percent, compounded annually. Due to the nature of loan being related to the construction and development of Mount Vernon Park, the full amount of the loan has not been drawn upon as of Mount Vernon Park's year ended December 31, 2020. Total funds drawn as of December 31, 2020 totaled \$50,000. Principal and interest are payable from available cash flow and are to be paid in full no later than the earliest to occur of (i) the sale of the development, (ii) the refinancing of the MSHDA loan, or (iii) 50 years from the date of the note, December 22, 2070. As the maturity date is contingent upon the conditions described above, future minimal payments have not been reflected in the maturity schedule below

	\$ 50,000
Total	13,540,747
Less current portion	36,404
Long-term portion	<u>\$ 13,504,343</u>

Component Units

Future minimum principal and interest payments on direct borrowings to maturity for the years ending December 31 are as follows:

Years Ending	Amount	Interest
2021	\$ 36,404	\$ 71,121
2022	38,267	69,259
2023	40,225	67,300
2024	42,283	65,242
2025	44,446	63,086
2026-2030	258,801	278,859
2031-2035	332,135	205,525
2036-2040	426,248	111,412
2041-2045	362,291	342,527
2046-2050	850,133	-
Total	<u>\$ 2,431,233</u>	<u>\$ 1,274,331</u>

Changes in long-term debt for the year ended June 30, 2021 (or December 31, 2020 for the discretely presented component units) are presented below:

		Primary Government					
		Balance - Beginning of Year	Additions	Reductions	Unamortized Financing Costs	Balance - End of Year	Due in One Year
Davenport		\$ 67,354	\$ -	\$ (67,354)	\$ -	\$ -	\$ -
PNC		1,428,897	-	(1,428,897)	-	-	-
Total		\$ 1,496,251	\$ -	\$ (1,496,251)	\$ -	\$ -	\$ -

June 30, 2021

Note 6 - Long-term Debt (Continued)

	Component Units					
	Balance - Beginning of Year	Additions	Reductions	Unamortized Financing Costs	Balance - End of Year	Due in One Year
Oliver Gardens:						
MSHDA	\$ 1,473,633	\$ -	\$ (34,633)	\$ (27,900)	\$ 1,411,100	\$ 36,404
City of Lansing, Michigan	720,000	-	-	-	720,000	-
LHC	300,133	-	-	-	300,133	-
Mount Vernon Park:						
MSHDA	-	4,238,113	-	(324,374)	3,913,739	-
City of Lansing, Michigan	-	50,000	-	-	50,000	-
LHC	-	7,145,775	-	-	7,145,775	-
Total	<u>\$ 2,493,766</u>	<u>\$ 11,433,888</u>	<u>\$ (34,633)</u>	<u>\$ (352,274)</u>	<u>\$ 13,540,747</u>	<u>\$ 36,404</u>

Interest expense for the year ended June 30, 2021 was \$65,902 for the primary government, and interest expense for the year ended December 31, 2020 was \$91,320 for the discrete component units, excluding \$1,298 of amortization expense of financing fees, which has been reported as a component of interest expense on the statement of activities.

Note 7 - Agent Defined Benefit Pension Plan Description

Plan Description

Lansing Housing Commission participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS) that covers all employees of the Commission. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS.

The MERS plan covers employees in the general open division; employees hired after May 1, 2012; and exempt employees hired before May 1, 2012. Effective May 1, 2021, the plan was closed to all new hires.

Retirement benefits for employees in the open general division are calculated as 2.25 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 55 with 15 years of service. Early retirement age with reduced benefits is 50 with 25 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

Retirement benefits for employees hired after May 1, 2012 are calculated as 1.70 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60. Early retirement age with reduced benefits is at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for exempt employees hired before May 1, 2012 are calculated as 2.25 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 55 with 15 years of service. Early retirement age with reduced benefits is 50 with 25 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are 3 percent, noncompounding.

Benefit terms, within the parameters established by MERS, generally are established and amended by authority of the board of commissioners, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

Employees Covered by Benefit Terms

At the December 31, 2020 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	44
Inactive plan members entitled to but not yet receiving benefits	12
Active plan members	23
Total employees covered by MERS	79

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the plan year ended December 31, 2020, the average employee contribution rate was 5.0 percent of annual pay for all divisions, and the Commission's average contribution rate was 6.13 percent under the new hires division of annual payroll.

June 30, 2021

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

Net Pension Liability

The Commission has chosen to use the December 31 measurement date as its measurement date for the net pension liability. The June 30, 2021 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2020 measurement date. The December 31, 2020 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2019	\$ 9,462,695	\$ 8,146,961	\$ 1,315,734
Service cost	88,143	-	88,143
Changes in benefits	692,942	-	692,942
Differences between expected and actual experience	143,224	-	143,224
Changes in assumptions	291,056	-	291,056
Contributions - Employer	-	122,635	(122,635)
Contributions - Employee	-	64,814	(64,814)
Net investment income	-	1,074,111	(1,074,111)
Benefit payments, including refunds	(778,229)	(778,229)	-
Administrative expenses	-	(15,919)	15,919
Net changes	437,136	467,412	(30,276)
Balance at December 31, 2020	<u>\$ 9,899,831</u>	<u>\$ 8,614,373</u>	<u>\$ 1,285,458</u>

The plan's fiduciary net position represents 87.0 percent of the total pension liability.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the Commission recognized pension expense of \$351,917. At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 71,612	\$ (22,536)
Changes in assumptions	250,677	-
Net difference between projected and actual earnings on pension plan investments	-	(329,128)
Employer contributions to the plan subsequent to the measurement date	1,275,085	-
Total	<u>\$ 1,597,374</u>	<u>\$ (351,664)</u>

June 30, 2021

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date of \$1,275,085, which will impact the net pension liability in fiscal year 2022, rather than pension expense.

Years Ending June 30	Amount
2022	\$ 230,725
2023	17,012
2024	(181,512)
2025	(95,600)

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using an inflation assumption of 2.5 percent, assumed salary increases of 3 percent (in the long term, plus a merit and longevity increase ranging from 0 to 6.7 percent), and an investment rate of return (net of pension plan investment expenses) of 7.6 percent.

The valuation incorporates fully generational mortality. The base mortality tables used are constructed as described below and are weighted based on sex-distinct rates:

Preretirement mortality:

- 100 percent of Pub-2010 Juvenile Mortality Tables for Ages 0-17
- 100 percent of PubG-2010 Employee Mortality Tables for Ages 18-80
- 100 percent of PubG-2010 Healthy Retiree Tables for Ages 81-120

Nondisabled retired plan members and beneficiaries:

- 106 percent of Pub-2010 Juvenile Mortality Tables for Ages 0-17
- 106 percent of PubG-2010 Employee Mortality Tables for Ages 18-49
- 106 percent of PubG-2010 Healthy Retiree Tables for Ages 50-120

Disabled retired plan members:

- 100 percent of Pub-2010 Juvenile Mortality Tables for Ages 0-17
- 100 percent of PubNS-2010 Disabled Retiree Tables for Ages 18-120

Future mortality improvements are assumed each year using scale MP-2019 applied fully generationally from the Pub-2010 base year of 2010.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period from January 1, 2013 through December 31, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

June 30, 2021

Note 7 - Agent Defined Benefit Pension Plan Description (Continued)

Investment Rate of Return

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments of 7.6 percent was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2020, the measurement date, for each major asset class, are summarized in the following tables:

Asset Class	Target Allocation (%)	Long-term Expected Real Rate of Return
Global equity	60.00 %	5.25 %
Global fixed income	20.00	1.25
Private investment	20.00	7.25

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Commission, calculated using the discount rate of 7.6 percent, as well as what the Commission's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6 percent) or 1 percentage point higher (8.6 percent) than the current rate:

	1 Percentage Point Decrease (6.60%)	Current Discount Rate (7.60%)	1 Percentage Point Increase (8.60%)
Net pension liability of the Commission	\$ 2,352,358	\$ 1,285,458	\$ 439,695

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued financial report. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Assumption Changes

A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. The experience study resulted in updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates that were first used in the December 31, 2020 actuarial valuation.

June 30, 2021

Note 8 - Other Postemployment Benefit Plan***Plan Description***

The Commission provides retiree health care benefits to eligible employees and their spouses. This is a single-employer defined benefit plan administered by the Commission and is provided under a separate collective bargaining agreement on health care. The plan does not issue a publicly available financial report.

The financial statements of the OPEB plan are included in these financial statements as an other employee benefit trust fund (a fiduciary fund).

Benefits Provided

The plan provides comprehensive medical and life insurance for retirees. For those retirees over the age of 65 as of January 1, 2019, both the retiree and spouse may be covered in retirement. Health, dental, and vision benefits will be administered through a third-party insurer, with each retiree given \$100 per month (\$200 per month if the spouse is eligible for coverage) to purchase an individual Medicare Supplement, Medicare Part D Prescription Drug, and Medicare Advantage plan, along with dental and vision plans. For those retirees under the age of 65 as of January 1, 2019, each retiree will be given \$750 per month (\$1,200 per month if the spouse is eligible for coverage) to purchase a plan of their choosing along with dental and vision. For active employees hired prior to January 1, 2019, the Commission will contribute \$50 per month per employee, while a payroll deduction will be required of each employee of \$10 per month. Both amounts will be deposited into the MERS Health Care Savings Program. Employees will be vested into the health retirement account after eight years of service. Prior to vesting, employees leaving employment will immediately be allowed to keep and use their personal contributions plus investment gains on their health account. The commission portion will be returned for use in satisfying other OPEB liabilities. After vesting, the entire health account is available for the employee's use for medical expenses upon retirement or termination of employment. Employees hired after January 1, 2019 will not be provided OPEB benefits.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	July 1, 2020
Inactive plan members or beneficiaries currently receiving benefits	15
Active plan members	18
Total plan members	<u>33</u>

Contributions

The authority to establish and amend the contribution requirements of the Commission and plan members is held by the board of commissioners. The board of commissioners establishes contribution rates based on an actuarially determined rate per a funding valuation. The actuarially determined contribution for the year ended June 30, 2021 was \$11,151. Retiree health care costs are paid by the Commission on a pay-as-you-go basis. For the fiscal year ended June 30, 2021, the Commission made payments for postemployment health benefit premiums of \$82,435.

Net OPEB Liability

The Commission has chosen to use the June 30 measurement date as its measurement date for the net OPEB liability. The June 30, 2021 fiscal year end reported net OPEB liability was determined using an actuarial valuation performed as of July 1, 2019, which used update procedures to roll forward the estimated liability to the June 30, 2021 measurement date.

June 30, 2021

Note 8 - Other Postemployment Benefit Plan (Continued)

Changes in the net OPEB liability during the measurement year were as follows:

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at July 1, 2020	\$ 542,214	\$ 391,580	\$ 150,634
Changes for the year:			
Service cost	8,907	-	8,907
Interest	28,075	-	28,075
Changes in assumptions	8,667	-	8,667
Contributions - Employer	-	82,435	(82,435)
Net investment income	-	63,752	(63,752)
Benefit payments, including refunds	(82,435)	(82,435)	-
Net changes	(36,786)	63,752	(100,538)
Balance at June 30, 2021	<u>\$ 505,428</u>	<u>\$ 455,332</u>	<u>\$ 50,096</u>

The plan's fiduciary net position represents 90.1 percent of the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the Commission recognized OPEB expense of \$(41,276).

At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 56,502	\$ (94,247)
Changes in assumptions	6,931	(121,735)
Net difference between projected and earnings on OPEB plan investments	-	(29,188)
Total	<u>\$ 63,433</u>	<u>\$ (245,170)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30	Amount
2022	\$ (56,721)
2023	(56,721)
2024	(61,339)
2025	(6,956)
Total	<u>\$ (181,737)</u>

June 30, 2021

Note 8 - Other Postemployment Benefit Plan (Continued)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2019. The valuation used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent as of June 30, 2021 and for future periods
Cost of living	3.50 percent per year
Salary increases	3.00 percent annually as of June 30, 2021 and for future periods
Mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year for females (postretirement mortality)/set forward one year for both males and females (disabled mortality)

The actuarial assumptions used to calculate the actuarial accrued liability and the service cost primarily reflect the latest experience studies of a large State Municipal Retirement System issued in 2014 and their most recent analysis of retiree mortality during 2015 and 2016.

Discount Rate

The discount rate used to measure the total OPEB liability was 5.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that commission contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Investment Rate of Return

The investment rate of return was assumed to be 5.44 percent, net of OPEB plan investment expense, including inflation.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2021 measurement date for each major asset class included in the OPEB plan's target asset allocation are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Global equity	5.25 %
Global fixed income	1.25
Private investment	7.25

June 30, 2021

Note 8 - Other Postemployment Benefit Plan (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Commission, calculated using the discount rate of 5.25 percent, depending on the plan option. The following also reflects what the Commission's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.25 percent) or 1 percentage point higher (6.25 percent) than the current rate:

	1 Percentage Point Decrease (4.25%)	Current Discount Rate (5.25%)	1 Percentage Point Increase (6.25%)
Net OPEB liability of the plan	\$ 89,621	\$ 50,096	\$ 16,763

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the Commission, calculated using the health care cost trend rate of 3.5 percent, as well as what the Commission's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (2.50%)	Current Health Care Cost Trend Rate (3.50%)	1 Percentage Point Increase (4.50%)
Net OPEB liability of the plan	\$ 50,096	\$ 50,096	\$ 50,096

Assumption Changes

The sole change in assumptions from June 30, 2020 to June 30, 2021 was the change in the discount rate from 5.50 percent to 5.25 percent.

Investment Policy

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the board of commissioners. It is the policy of the board of commissioners to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the board of commissioners' adopted asset allocation policy as of June 30, 2021:

Plan

Asset Class	Target Allocation
Global equity	60.00 %
Global fixed income	20.00
Private investment	20.00
Total	100.00 %

Rate of Return

For the year ended June 30, 2021, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 5.44 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

June 30, 2021

Note 9 - Commitments and Contingencies

The Commission receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Commission. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Commission at June 30, 2021.

The collective bargaining three-year agreement between the Commission's employees and Chapter of Local 1390.11 and Michigan Council #25, AFSCME, AFL-CIO, covering approximately 31 percent of the Commission's labor force, will be in place from January 1, 2019 through December 31, 2021.

Note 10 - Risk Management

The Commission is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Commission has purchased commercial insurance for all risk of loss, including workers' compensation, employee health, and accident insurance. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 11 - Concentrations

The Commission operates in a heavily regulated environment. The operations of the Commission are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules, and regulations are subject to change by an Act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related costs and the additional administrative burden to comply with the changes.

For the year ended June 30, 2021, approximately 93 percent of the operating revenue reflected in the primary government basic financial statements is from HUD.

Required Supplemental Information

Required Supplemental Information

Schedule of Changes in the Commission's Net Pension Liability and Related Ratios

	Last Seven Plan Years Years Ended December 31						
	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 88,143	\$ 74,380	\$ 72,132	\$ 91,117	\$ 126,678	\$ 114,272	\$ 114,461
Interest	692,942	708,880	700,146	687,782	714,076	698,614	684,653
Differences between expected and actual experience	143,224	(67,609)	77,954	88,563	(140,946)	(123,435)	-
Changes in assumptions	291,056	315,446	-	-	(349,397)	405,966	-
Benefit payments, including refunds	(778,229)	(784,425)	(701,709)	(661,395)	(651,805)	(635,102)	(624,495)
Other	-	-	(21,160)	(4,268)	(521)	-	-
Net Change in Total Pension Liability	437,136	246,672	127,363	201,799	(301,915)	460,315	174,619
Total Pension Liability - Beginning of year	9,462,695	9,216,023	9,088,660	8,886,861	9,188,776	8,728,461	8,553,842
Total Pension Liability - End of year	\$ 9,899,831	\$ 9,462,695	\$ 9,216,023	\$ 9,088,660	\$ 8,886,861	\$ 9,188,776	\$ 8,728,461
Plan Fiduciary Net Position							
Contributions - Employer	\$ 122,635	\$ 87,890	\$ 145,613	\$ 685,378	\$ 693,689	\$ 158,735	\$ 215,191
Contributions - Member	64,814	58,282	62,196	70,951	67,424	55,586	37,167
Net investment income (loss)	1,074,111	1,025,515	(323,275)	1,035,066	743,039	(104,348)	446,261
Administrative expenses	(15,919)	(17,645)	(16,423)	(16,381)	(14,686)	(15,480)	(16,314)
Benefit payments, including refunds	(778,229)	(755,797)	(701,709)	(661,395)	(651,805)	(635,102)	(624,495)
Other	-	(28,628)	(22,040)	(4,445)	(521)	-	-
Net Change in Plan Fiduciary Net Position	467,412	369,617	(855,638)	1,109,174	837,140	(540,609)	57,810
Plan Fiduciary Net Position - Beginning of year	8,146,961	7,777,344	8,632,982	7,523,808	6,686,668	7,227,277	7,169,467
Plan Fiduciary Net Position - End of year	\$ 8,614,373	\$ 8,146,961	\$ 7,777,344	\$ 8,632,982	\$ 7,523,808	\$ 6,686,668	\$ 7,227,277
Commission's Net Pension Liability - Ending	\$ 1,285,458	\$ 1,315,734	\$ 1,438,679	\$ 455,678	\$ 1,363,053	\$ 2,502,108	\$ 1,501,184
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.02 %	86.10 %	84.39 %	94.99 %	84.66 %	72.77 %	82.80 %
Covered Payroll	\$ 1,280,845	\$ 1,104,246	\$ 1,072,020	\$ 1,304,971	\$ 1,333,333	\$ 1,235,367	\$ 1,164,556
Commission's Net Pension Liability as a Percentage of Covered Payroll	100.36 %	119.15 %	134.20 %	34.92 %	102.23 %	202.54 %	128.91 %

Lansing Housing Commission

Required Supplemental Information Schedule of Pension Contributions

	Last Six Fiscal Years Years Ended June 30					
	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 222,240	\$ 80,707	\$ 97,665	\$ 133,299	\$ 122,057	\$ 103,079
Contributions in relation to the actuarially determined contribution	1,357,471	80,707	145,613	685,378	693,689	158,735
Contribution Excess	\$ 1,135,231	\$ -	\$ 47,948	\$ 552,079	\$ 571,632	\$ 55,656
Covered Payroll	\$ 1,280,845	\$ 1,104,246	\$ 1,072,020	\$ 1,304,971	\$ 1,333,333	\$ 1,235,367
Contributions as a Percentage of Covered Employee Payroll	105.98 %	7.31 %	13.58 %	52.52 %	52.03 %	12.85 %

Lansing Housing Commission

Required Supplemental Information

Schedule of Changes in the Commission's Net OPEB Liability and Related Ratios

	Last Five Fiscal Years				
	2020	2019	2018	2017	2016
Total OPEB Liability					
Service cost	\$ 8,907	\$ 9,427	\$ 11,298	\$ 53,470	\$ 50,924
Interest	28,075	23,121	49,023	59,951	58,429
Changes in benefit terms	-	-	(882,057)	-	-
Differences between expected and actual experience	-	(157,076)	141,256	-	-
Changes in assumptions	8,667	(124,117)	(118,162)	-	-
Benefit payments, including refunds	(82,435)	(80,400)	(201,577)	(65,682)	(64,552)
Net Change in Total OPEB Liability	(36,786)	(329,045)	(1,000,219)	47,739	44,801
Total OPEB Liability - Beginning of year	542,214	871,259	1,871,478	1,823,739	1,778,938
Total OPEB Liability - End of year	\$ 505,428	\$ 542,214	\$ 871,259	\$ 1,871,478	\$ 1,823,739
Plan Fiduciary Net Position					
Contributions - Employer	\$ 82,435	\$ 470,742	\$ -	\$ -	\$ -
Net investment income	63,752	1,238	-	-	-
Benefit payments, including refunds	(82,435)	(80,400)	-	-	-
Net Change in Plan Fiduciary Net Position	63,752	391,580	-	-	-
Plan Fiduciary Net Position - Beginning of year	391,580	-	-	-	-
Plan Fiduciary Net Position - End of year	\$ 455,332	\$ 391,580	\$ -	\$ -	\$ -
Net OPEB Liability - Ending	\$ 50,096	\$ 150,634	\$ 871,259	\$ 1,871,478	\$ 1,823,739
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	90.09 %	72.22 %	- %	- %	- %
Covered Payroll	\$ 918,208	\$ 891,464	\$ 2,452,554	\$ 2,381,121	\$ 2,311,768
Net OPEB Liability as a Percentage of Covered Payroll	5.46 %	16.90 %	35.52 %	78.60 %	78.89 %

Lansing Housing Commission

Required Supplemental Information Schedule of OPEB Contributions

	Last Five Fiscal Years Years Ended June 30				
	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 11,151	\$ 19,251	\$ 53,173	\$ 148,959	\$ 143,977
Contributions in relation to the actuarially determined contribution	82,435	470,742	201,577	65,682	64,552
Contribution (Excess) Deficiency	\$ (71,284)	\$ (451,491)	\$ (148,404)	\$ 83,277	\$ (79,425)
Covered Payroll	\$ 918,208	\$ 891,464	\$ 2,452,554	\$ 2,381,121	\$ 2,311,768
Contributions as a Percentage of Covered Payroll	8.98 %	52.81 %	8.22 %	2.76 %	2.79 %

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date July 1, 2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry age normal cost method
Asset valuation method	Market value of assets as of the measurement date
Inflation	2.50 percent per annum
Cost of living adjustment	3.50 percent per annum
Salary increase	3.00 percent per annum
Investment rate of return	5.19 percent - Net of OPEB plan investment expense, including inflation
Retirement age	60
Mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year for females (post-retirement mortality)/set forward one year for both males and females (disabled mortality)
Other information	None

Required Supplemental Information
Schedule of OPEB Investment Returns

	Last Two Fiscal Year Years Ended June 30	
	2021	2020
Annual money-weighted rate of return - Net of investment expense	5.19 %	3.40 %

The annual money-weighted rate of return, net of investment expense is not applicable to years prior to 2020.

June 30, 2021***Pension Information***

Actuarial valuation information relative to the determination of contributions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported.
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percentage of payroll, open
Remaining amortization period	20 years
Asset valuation method	5-year smoothed
Inflation	2.5 percent
Salary increase	3.75 percent plus merit and longevity
Investment rate of return	7.75 percent - Net of pension plan investment expenses, including inflation
Retirement age	60
Mortality	50 percent male to 50 percent female blend of the RP-2014 mortality tables
Other information	None

Benefit Changes

There were no changes of benefit terms in 2020.

Changes in Assumptions

A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. The experience study resulted in updated demographic assumptions, including adjustments to the actuarial assumptions of mortality, retirement, disability, and termination rates that were first used in the December 31, 2020 actuarial valuation.

Effective in the 2019 valuation, the MERS retirement board adopted a reduction in the investment rate of return assumption from 7.75 percent to 7.35 percent and a reduction in the rate of wage inflation from 3.75 percent to 3.00 percent. Changes to these assumptions are effective for contributions beginning in 2021 and may be phased in.

Changes in Size or Composition of the Covered Population

There were no significant changes in size or composition of the covered population.

OPEB Information**Benefit Changes**

There were no changes of benefit terms in 2021.

Changes in Assumptions

The single change in assumptions from June 30, 2020 to June 30, 2021 was a change in the discount rate from 5.50 percent to 5.25 percent.

The changes in assumptions from June 30, 2019 to June 30, 2020 include a change in the discount rate from 2.75 percent to 5.50 percent, the inflation adjustment being updated to 2.5 percent, and the mortality tables used being updated from the RP-2000 Employees Mortality Table projected generationally with scale BB and base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females.

Other Supplemental Information

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	1,738,662	-	666,787	164,556	-	-	126,450	-	1,126,824	68,800	-	1,699,926	5,592,005	-	5,592,005
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Cash - Other Restricted	-	-	2,304,225	-	-	-	1,869,873	-	411,661	-	-	-	4,585,759	-	4,585,759
114 Cash - Tenant Security Deposits	88,773	-	-	-	-	-	5,148	-	-	-	-	-	93,921	-	93,921
115 Cash - Restricted for Payment of Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 Total Cash	1,827,435	-	2,971,012	164,556	-	-	2,001,471	-	1,538,485	68,800	-	1,699,926	10,271,685	-	10,271,685
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	-	3,500
124 Accounts Receivable - Other Government	12,252	-	-	-	-	-	-	-	-	-	-	-	12,252	-	12,252
125 Accounts Receivable - Miscellaneous	-	-	-	295,738	-	-	6,906	-	-	-	-	389,542	692,186	-	692,186
126 Accounts Receivable - Tenants	87,551	-	-	-	-	-	7,008	-	-	-	-	-	94,559	-	94,559
126.1 Allowance for Doubtful Accounts - Tenants	(5,445)	-	-	-	-	-	-	-	-	-	-	-	(5,445)	-	(5,445)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	786	-	-	-	-	-	-	-	-	-	-	-	786	-	786
128 Fraud Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128.1 Allowance for Doubtful Accounts - Fraud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129 Accrued Interest Receivable	220	-	359,617	-	-	-	-	-	-	-	-	-	359,837	-	359,837
120 Total Receivables, Net of Allowances for Doubtful Accounts	98,864	-	359,617	295,738	-	-	13,914	-	-	-	-	389,542	1,157,675	-	1,157,675
131 Investments - Unrestricted	541,604	-	-	-	-	-	-	-	-	-	-	-	541,604	-	541,604
132 Investments - Restricted	-	-	-	-	-	-	-	-	-	-	455,332	-	455,332	-	455,332
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	38,016	-	-	-	-	-	3,626	-	2,964	-	-	3,957	48,563	-	48,563
143 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.1 Allowance for Obsolete Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144 Inter Program Due From	-	-	-	-	-	-	-	-	-	-	-	879,695	879,695	(879,695)	-
145 Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 Total Current Assets	2,505,919	-	3,330,629	460,294	-	-	2,019,011	-	1,541,449	68,800	455,332	2,973,120	13,354,554	(879,695)	12,474,859
161 Land	1,089,900	-	-	-	-	-	1,205,162	-	-	-	-	190,000	2,485,062	-	2,485,062
162 Buildings	31,618,638	-	-	-	-	-	11,348,485	-	-	-	-	775,621	43,742,744	-	43,742,744
163 Furniture, Equipment & Machinery - Dwellings	405,068	-	-	-	-	-	-	-	-	-	-	-	405,068	-	405,068
164 Furniture, Equipment & Machinery - Administration	-	-	-	-	-	-	175,949	-	48,177	-	-	335,281	559,407	-	559,407
165 Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166 Accumulated Depreciation	(25,902,843)	-	-	-	-	-	(2,096,249)	-	(28,063)	-	-	(1,055,857)	(29,083,012)	-	(29,083,012)
167 Construction in Progress	778,041	-	-	-	-	-	1,749,377	-	-	-	-	41,739	2,569,157	-	2,569,157
168 Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	7,988,804	-	-	-	-	-	12,382,724	-	20,114	-	-	286,784	20,678,426	-	20,678,426
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	12,545,908	-	-	-	-	-	-	-	-	460,855	13,006,763	-	13,006,763
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174 Other Assets	-	-	130,000	-	-	-	32,291	-	-	-	-	-	162,291	-	162,291
176 Investments in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180 Total Non-Current Assets	7,988,804	-	12,675,908	-	-	-	12,415,015	-	20,114	-	-	747,639	33,847,480	-	33,847,480
200 Deferred Outflow of Resources	1,454,099	-	-	-	-	-	-	-	126,859	-	-	79,851	1,660,809	-	1,660,809
290 Total Assets and Deferred Outflow of Resources	11,948,822	-	16,006,537	460,294	-	-	14,434,026	-	1,688,422	68,800	455,332	3,800,610	48,862,843	(879,695)	47,983,148

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
311 Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	-	-	-	-	-	-	8,135	-	-	-	-	2	8,137	-	8,137
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	33,440	-	-	-	-	-	-	-	21,078	-	-	8,104	62,622	-	62,622
322 Accrued Compensated Absences - Current Portion	7,756	-	-	-	-	-	-	-	6,904	-	-	1,800	16,460	-	16,460
324 Accrued Contingency Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325 Accrued Interest Payable	-	-	-	-	-	-	196,036	-	-	-	-	-	196,036	-	196,036
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333 Accounts Payable - Other Government	66,444	-	-	-	-	-	19,389	-	-	-	-	-	85,833	-	85,833
341 Tenant Security Deposits	88,773	-	-	-	-	-	5,148	-	-	-	-	-	93,921	-	93,921
342 Unearned Revenue	33,476	-	-	-	-	-	388	-	-	56,000	-	2,655	92,519	-	92,519
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Other Current Liabilities	-	-	273,178	-	-	-	-	-	-	-	-	-	273,178	-	273,178
346 Accrued Liabilities - Other	133,310	-	-	-	-	-	215,884	-	8,678	-	-	42,400	400,272	-	400,272
347 Inter Program - Due To	-	-	879,695	-	-	-	-	-	-	-	-	-	879,695	(879,695)	-
348 Loan Liability - Current	-	-	-	-	-	-	7,145,775	-	-	-	-	-	7,145,775	-	7,145,775
310 Total Current Liabilities	363,199	-	1,152,873	-	-	-	7,590,755	-	36,660	56,000	-	54,961	9,254,448	(879,695)	8,374,753
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	-	-	-	-	6,394,973	-	-	-	-	-	6,394,973	-	6,394,973
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353 Non-current Liabilities - Other	-	-	-	-	-	-	423,869	-	84,515	-	-	-	508,384	-	508,384
354 Accrued Compensated Absences - Non Current	43,947	-	-	-	-	-	-	-	39,120	-	-	10,201	93,268	-	93,268
355 Loan Liability - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	921,633	-	-	-	-	-	-	-	249,468	-	-	164,453	1,335,554	-	1,335,554
350 Total Non-Current Liabilities	965,580	-	-	-	-	-	6,818,842	-	373,103	-	-	174,654	8,332,179	-	8,332,179
300 Total Liabilities	1,328,779	-	1,152,873	-	-	-	14,409,597	-	409,763	56,000	-	229,615	17,586,627	(879,695)	16,706,932
400 Deferred Inflow of Resources	365,027	-	-	-	-	-	-	-	163,078	-	-	68,729	596,834	-	596,834
508.4 Net Investment in Capital Assets	7,988,804	-	-	-	-	-	(1,158,023)	-	20,114	-	-	286,784	7,137,679	-	7,137,679
511.4 Restricted Net Position	-	-	2,304,225	-	-	-	-	-	327,146	-	455,332	-	3,086,703	-	3,086,703
512.4 Unrestricted Net Position	2,266,212	-	12,549,439	460,294	-	-	1,182,452	-	768,321	12,800	-	3,215,482	20,455,000	-	20,455,000
513 Total Equity - Net Assets / Position	10,255,016	-	14,853,664	460,294	-	-	24,429	-	1,115,581	12,800	455,332	3,502,266	30,679,382	-	30,679,382
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	11,948,822	-	16,006,537	460,294	-	-	14,434,026	-	1,688,422	68,800	455,332	3,800,610	48,862,843	(879,695)	47,983,148

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	945,732	-	-	-	-	-	110,543	-	-	-	-	-	1,056,275	-	1,056,275
70400 Tenant Revenue - Other	61,439	-	-	-	-	-	6,673	-	-	-	-	-	68,112	-	68,112
70500 Total Tenant Revenue	1,007,171	-	-	-	-	-	117,216	-	-	-	-	-	1,124,387	-	1,124,387
70600 HUD PHA Operating Grants	5,697,940	308,152	-	-	45,435	-	183,303	391,337	12,315,422	12,800	-	-	18,954,389	-	18,954,389
70610 Capital Grants	2,196,265	-	-	-	-	-	-	-	-	-	-	-	2,196,265	-	2,196,265
70710 Management Fee	-	-	-	-	-	-	-	-	-	-	-	1,078,666	1,078,666	(1,078,666)	-
70720 Asset Management Fee	-	-	-	-	-	-	-	-	-	-	-	85,950	85,950	(85,950)	-
70730 Book Keeping Fee	-	-	-	-	-	-	-	-	-	-	-	72,335	72,335	(72,335)	-
70740 Front Line Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70750 Other Fees	-	-	423,873	-	-	-	-	-	-	-	-	-	423,873	-	423,873
70700 Total Fee Revenue	-	-	-	-	-	-	-	-	-	-	-	1,236,951	1,236,951	(1,236,951)	-
70800 Other Government Grants	-	-	-	961,648	-	-	-	-	-	-	-	-	961,648	-	961,648
71100 Investment Income - Unrestricted	9,493	-	315,074	-	-	-	8,901	-	1,553	-	-	-	335,021	-	335,021
71200 Mortgage Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71400 Fraud Recovery	-	-	-	-	-	-	-	-	32,068	-	-	-	32,068	-	32,068
71500 Other Revenue	63,314	-	10,000	-	-	-	-	-	5,288	-	82,435	186,057	347,094	-	347,094
71600 Gain or Loss on Sale of Capital Assets	7,605,477	-	-	-	-	-	-	-	-	-	-	-	7,605,477	-	7,605,477
72000 Investment Income - Restricted	-	-	-	-	-	-	-	-	-	-	63,752	-	63,752	-	63,752
70000 Total Revenue	16,579,660	308,152	748,947	961,648	45,435	-	309,420	391,337	12,354,331	12,800	146,187	1,423,008	33,280,925	(1,236,951)	32,043,974
91100 Administrative Salaries	228,894	94,158	-	37,558	33,849	-	8,638	284,257	61,695	-	-	208,940	957,989	-	957,989
91200 Auditing Fees	21,000	-	-	-	-	-	10,025	-	26,250	-	-	5,250	62,525	-	62,525
91300 Management Fee	790,268	80,361	-	-	-	-	31,473	-	208,037	-	-	-	1,110,139	(1,078,666)	31,473
91310 Book-keeping Fee	60,957	11,378	-	-	-	-	-	-	-	-	-	-	72,335	(72,335)	-
91400 Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91500 Employee Benefit contributions - Administrative	232,123	19,515	-	16,096	11,586	-	3,145	70,571	16,167	-	-	50,990	420,193	-	420,193
91600 Office Expenses	356,264	5,954	30,468	113,629	-	-	16,204	23,595	207,616	-	-	159,864	913,594	-	913,594
91700 Legal Expense	45,628	-	-	-	-	-	-	-	-	-	-	5,689	51,317	-	51,317
91800 Travel	-	-	-	-	-	-	-	-	-	-	-	99	99	-	99
91810 Allocated Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91900 Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91000 Total Operating - Administrative	1,735,134	211,366	30,468	167,283	45,435	-	69,485	378,423	519,765	-	-	430,832	3,588,191	(1,151,001)	2,437,190
92000 Asset Management Fee	85,950	-	-	-	-	-	-	-	-	-	-	-	85,950	(85,950)	-
92100 Tenant Services - Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92200 Relocation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92400 Tenant Services - Other	22,568	-	-	-	-	-	-	-	-	-	-	-	22,568	-	22,568
92500 Total Tenant Services	22,568	-	-	-	-	-	-	-	-	-	-	-	22,568	-	22,568

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.OCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
93100 Water	167,166	-	-	-	-	-	32,229	-	-	-	-	836	200,231	-	200,231
93200 Electricity	178,245	-	-	-	-	-	39,056	-	-	-	-	14,016	231,317	-	231,317
93300 Gas	149,130	-	-	-	-	-	20,374	-	-	-	-	2,649	172,153	-	172,153
93400 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93600 Sewer	227,611	-	-	-	-	-	-	-	-	-	-	658	228,269	-	228,269
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93000 Total Utilities	722,152	-	-	-	-	-	91,659	-	-	-	-	18,159	831,970	-	831,970
94100 Ordinary Maintenance and Operations - Labor	225,943	63,221	-	-	-	-	7,156	-	-	-	-	26,233	322,553	-	322,553
94200 Ordinary Maintenance and Operations - Materials and Other	162,586	-	-	-	-	-	6,829	-	-	-	-	111	169,526	-	169,526
94300 Ordinary Maintenance and Operations Contracts	756,207	-	-	-	-	-	21,003	16,668	31,582	-	-	395,974	1,221,434	-	1,221,434
94500 Employee Benefit Contributions - Ordinary Maintenance	221,203	33,565	-	-	-	-	-	-	-	-	-	10,358	265,126	-	265,126
94000 Total Maintenance	1,365,939	96,786	-	-	-	-	34,988	16,668	31,582	-	-	432,676	1,978,639	-	1,978,639
95100 Protective Services - Labor	-	-	-	-	-	-	662	-	-	-	-	-	662	-	662
95200 Protective Services - Other Contract Costs	11,180	-	-	-	-	-	-	-	269	-	-	878	12,327	-	12,327
95300 Protective Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95000 Total Protective Services	11,180	-	-	-	-	-	662	-	269	-	-	878	12,989	-	12,989
96110 Property Insurance	189,966	-	-	-	-	-	13,287	-	1,480	-	-	2,947	207,680	-	207,680
96120 Liability Insurance	78,591	-	-	-	-	-	-	-	16,653	-	-	113	95,357	-	95,357
96130 Workmen's Compensation	-	-	-	-	-	-	62	-	-	-	-	-	62	-	62
96140 All Other Insurance	28,353	-	-	-	-	-	652	-	-	-	-	4,400	33,405	-	33,405
96100 Total Insurance Premiums	296,910	-	-	-	-	-	14,001	-	18,133	-	-	7,460	336,504	-	336,504
96200 Other General Expenses	-	-	405,767	-	-	-	-	-	-	-	82,435	-	488,202	-	488,202
96210 Compensated Absences	26,933	-	-	-	-	-	-	-	25,951	-	-	4,793	57,677	-	57,677
96300 Payments in Lieu of Taxes	18,722	-	-	-	-	-	20,816	-	-	-	-	-	39,538	-	39,538
96400 Bad debt - Tenant Rents	29,082	-	-	-	-	-	2,739	-	-	-	-	-	31,821	-	31,821
96500 Bad debt - Mortgages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96600 Bad debt - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96800 Severance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96000 Total Other General Expenses	74,737	-	405,767	-	-	-	23,555	-	25,951	-	82,435	4,793	617,238	-	617,238
96710 Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	91,319	-	-	-	-	-	91,319	-	91,319
96720 Interest on Notes Payable (Short and Long Term)	65,042	-	-	-	-	-	-	-	-	-	-	860	65,902	-	65,902
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-	2,999	-	-	-	-	-	2,999	-	2,999
96700 Total Interest Expense and Amortization Cost	65,042	-	-	-	-	-	94,318	-	-	-	-	860	160,220	-	160,220
96900 Total Operating Expenses	4,379,612	308,152	436,235	167,283	45,435	-	328,668	395,091	595,700	-	82,435	895,658	7,634,269	(1,236,951)	6,397,318
97000 Excess of Operating Revenue over Operating Expenses	12,200,048	-	312,712	794,365	-	-	(19,248)	(3,754)	11,758,631	12,800	63,752	527,350	25,646,656	-	25,646,656
97100 Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97200 Casualty Losses - Non-capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97300 Housing Assistance Payments	492,033	-	-	730,838	-	-	-	-	11,310,531	-	-	-	12,533,402	-	12,533,402
97350 HAP Portability-In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97400 Depreciation Expense	863,188	-	-	-	-	-	102,420	-	467	-	-	5,735	971,810	-	971,810
97500 Fraud Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97600 Capital Outlays - Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97700 Debt Principal Payment - Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97800 Dwelling Units Rent Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90000 Total Expenses	5,734,833	308,152	436,235	898,121	45,435	-	431,088	395,091	11,906,698	-	82,435	901,393	21,139,481	(1,236,951)	19,902,530

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2021

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	5 Fiduciary	COCC	Subtotal	ELIM	Total
10010 Operating Transfer In	607,238	-	-	-	-	-	-	-	-	-	-	-	607,238	(607,238)	-
10020 Operating transfer Out	(607,238)	-	-	-	-	-	-	-	-	-	-	-	(607,238)	607,238	-
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10070 Extraordinary Items, Net Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10093 Transfers between Program and Project - In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	10,844,827	-	312,712	63,527	-	-	(121,668)	(3,754)	447,633	12,800	63,752	521,615	12,141,444	-	12,141,444
11020 Required Annual Debt Principal Payments	1,409,195	-	-	-	-	-	28,367	-	-	-	-	47,976	1,485,538	-	1,485,538
11030 Beginning Equity	13,960,189	-	(9,048)	396,767	-	-	(1,080,551)	-	671,702	-	391,580	2,980,651	17,311,290	-	17,311,290
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	(14,550,000)	-	14,550,000	-	-	-	1,226,648	3,754	(3,754)	-	-	-	1,226,648	-	1,226,648
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 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11100 Changes in Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11170 Administrative Fee Equity	-	-	-	-	-	-	-	-	788,435	-	-	-	788,435	-	788,435
11180 Housing Assistance Payments Equity	-	-	-	-	-	-	-	-	327,146	-	-	-	327,146	-	327,146
11190 Unit Months Available	8,595	-	-	-	-	-	360	-	21,936	-	-	-	30,891	-	30,891
11210 Number of Unit Months Leased	8,128	-	-	-	-	-	360	-	19,594	-	-	-	28,082	-	28,082
11270 Excess Cash	1,717,591	-	-	-	-	-	-	-	-	-	-	-	1,717,591	-	1,717,591
11610 Land Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11620 Building Purchases	2,196,265	-	-	-	-	-	-	-	-	-	-	-	2,196,265	-	2,196,265
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Lansing Housing Commission

**Financial Report
with Supplemental Information
June 30, 2020**

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Independent Auditor's Report

To the Board of Commissioners
Lansing Housing Commission

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of Lansing Housing Commission (the "Commission") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise Lansing Housing Commission's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of Lansing Housing Commission as of June 30, 2020 and the respective changes in its financial position and, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Commissioners
Lansing Housing Commission

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lansing Housing Commission's basic financial statements. The financial data schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The financial data schedules are the responsibility of management and were derived from and relate 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 schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2020 on our consideration of Lansing Housing Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lansing Housing Commission's internal control over financial reporting and compliance.

Plante & Moreau, PLLC

November 18, 2020

**Lansing Housing Commission
Lansing, Michigan**

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2020

This management's discussion and analysis (MD&A) of Lansing Housing Commission (the "Commission") provides an overview of the Commission's financial performance during the fiscal year ended June 30, 2020. The operations of the Lansing Housing Commission are comprised of a Low Income Public Housing Program, a Housing Choice Voucher program, a Capital Fund Program, and a Resident Opportunity and Supportive Services Program. The Low Income Public Housing Program is funded with tenant rental revenue, miscellaneous tenant charges, and Department of Housing and Urban Development (HUD) grants and subsidies. The remaining programs are funded entirely by federal grants. The Commission also maintains a central office cost center, various business activities, and component units. This MD&A covers only the Commission's primary government activities, including its blended component unit and the Lansing Housing Commission Non Profit Development Corporation (LHCNPDC), and do not analyze the financial position or current year activity of the discretely presented component unit - Oliver Gardens Limited Dividend Housing Association Limited Partnership (Oliver Gardens). Please read this summary along with the accompanying audited financial statements of the Commission for the fiscal year ended June 30, 2020. The audited financial statements of Oliver Gardens have been presented in the financial statements of the Commission.

Financial Highlights

- | | |
|--|---------------|
| 1. Total assets and deferred outflows of resources exceed total liabilities and deferred inflows of resources by | \$ 17,999,997 |
| 2. Unrestricted net position equals | 5,370,902 |
| 3. Total net position increased by | 1,957,603 |

Required Financial Statements

The financial statements of the Commission have been prepared on the accrual basis of accounting following the business-type activities reporting requirements of the Governmental Accounting Standards Board (GASB) as a single enterprise fund. These statements are as follows:

- Statement of net position - Includes all of the Commission's assets and liabilities and provides information about the amounts and investments in assets and the obligations to commission creditors. It also provides a basis of assessing the liquidity and financial flexibility of the Commission. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Commission is improving or deteriorating.
- Statement of activities - Provides information as to the increase or decrease of current year revenue over expenses.
- Statement of cash flows - Provides information about the Commission's cash receipts and disbursements during the reporting period. The statement discloses net cash provided by or used in operating activities and noncapital financing activities from capital and related financing activities and from investing activities.

Financial Analysis

Statement of Net Position

	2019	2020	Change	Percent Change
Assets				
Current and restricted assets	\$ 5,222,385	\$ 6,272,329	\$ 1,049,944	20%
Capital assets	13,546,781	13,778,940	232,159	2%
Noncurrent assets	1,127,886	1,756,969	629,083	56%
Total assets	19,897,052	21,808,238	1,911,186	10%
Deferred Outflows of Resources	809,448	407,663	(401,785)	-50%
Total assets and deferred outflows of resources	20,706,500	22,215,901	1,509,401	7%
Liabilities				
Current liabilities	742,502	970,472	227,970	31%
Long-term liabilities	3,921,604	2,904,506	(1,017,098)	-26%
Total liabilities	4,664,106	3,874,978	(789,128)	-17%
Deferred Inflows of Resources	-	340,926	340,926	n/a
Net Position				
Net investment in capital assets	11,855,031	12,282,689	427,658	4%
Restricted	47,564	346,406	298,842	628%
Unrestricted	4,139,799	5,370,902	1,231,103	30%
Total net position	<u>\$ 16,042,394</u>	<u>\$ 17,999,997</u>	<u>\$ 1,957,603</u>	12%

As illustrated in the statement of net position, the overall net position of the Commission increased by \$1,957,603. There were capital asset projects ongoing during the current year related to the normal maintenance and repairs which led to an overall increase in net capital assets. Noncurrent assets increased primarily due to an increase in other assets relating to Rental Assistance Development (RAD) program costs incurred which will be reimbursed upon final closing of the RAD deals. The decrease in net pension and net OPEB liabilities of approximately \$844,000 led to an overall decrease in liabilities.

Financial Analysis (Continued)

Statement of Activities

	2019	2020	Change	Percent Change
Revenue				
Tenant rental revenue	\$ 1,714,401	\$ 1,486,057	\$ (228,344)	-13%
Federal grants	16,462,935	18,973,768	2,510,833	15%
Other revenue	1,408,403	1,419,023	10,620	1%
Total revenue	19,585,739	21,878,848	2,293,109	12%
Expenses				
Administrative expenses	1,553,050	2,818,997	1,265,947	82%
Tenant services	83,838	29,645	(54,193)	-65%
Utilities	964,198	967,501	3,303	0%
Maintenance and operations	3,213,723	2,382,592	(831,131)	-26%
Insurance and general expenses	458,011	425,542	(32,469)	-7%
Housing assistance payments	11,695,726	12,130,939	435,213	4%
Depreciation and amortization	1,232,698	1,102,145	(130,553)	-11%
Interest expense	71,249	63,884	(7,365)	-10%
Loss on sale of assets	966	-	(966)	-100%
Total expenses	19,273,459	19,921,245	647,786	3%
Change in Net Position	\$ 312,280	\$ 1,957,603	\$ 1,645,323	527%

Revenue

In reviewing the statement of activities, you will find that 87 percent of the Commission's revenue is derived from grants from the Department of Housing and Urban Development, 7 percent of the Commission's revenue is from dwelling rent, and 6 percent is from investment income and other income.

Expenses

In reviewing the statement of activities, you will find that 61 percent of the Commission's expenses are for housing assistance payments, 14 percent for administrative, 5 percent are for utilities, 12 percent are for maintenance, 6 percent are for depreciation and amortization, and 2 percent are for tenant services, protective services, general expenses, and interest expense.

Change in Net Position

There was an increase in overall revenue during fiscal year 2020 driven primarily by an increase in federal grants revenue. The Federal Grants increase was due to an increase in the funding for the Public Housing Capital Fund program of approximately \$910,000, the Housing Choice Voucher program of approximately \$1,000,000, and Low Income Public Housing program of approximately \$450,000.

Financial Analysis (Continued)

Capital Assets

As of year end, the Commission had \$13,778,940 invested in a variety of capital assets as reflected in the following schedule, which represents a net increase (additions, deductions, and depreciation) of 2 percent from the end of last year.

	2019	2020	Change	Percent Change
Land	\$ 1,554,771	\$ 1,554,771	\$ -	0%
Buildings	51,933,079	52,626,312	693,233	1%
Furniture and equipment	1,304,132	1,323,281	19,149	1%
Construction in progress	397,756	957,455	559,699	141%
Accumulated depreciation	(41,642,957)	(42,682,879)	(1,039,922)	2%
Net capital assets	<u><u>\$ 13,546,781</u></u>	<u><u>\$ 13,778,940</u></u>	<u><u>\$ 232,159</u></u>	<u><u>2%</u></u>

The following reconciliation summarizes the change in capital assets:

Beginning balance - July 1, 2019	\$ 13,546,781
Additions:	
Construction in progress	1,334,304
Disposals net of depreciation	-
Depreciation expense	<u>(1,102,145)</u>
Ending balance - June 30, 2020	<u><u>\$ 13,778,940</u></u>

Debt Outstanding

As of the end of the fiscal year, the Commission had \$1,496,251 in debt outstanding compared to \$1,691,750 in the previous year. The net change in debt for the year was a decrease of \$195,499 of principal payments.

	Long-term Debt	
	2019	2020
Note payable - Davenport	\$ 124,986	\$ 67,354
Note payable - PNC	1,566,764	1,428,897
Total long-term debt	<u><u>\$ 1,691,750</u></u>	<u><u>\$ 1,496,251</u></u>

Financial Analysis (Continued)

Economic Factors and Events Affecting Operations

Factors that may affect the financial position of the Commission in the subsequent fiscal year are as follows:

- Federal funding appropriations as budgeted by Congress for funding to the Department of Housing and Urban Development (HUD)
- Local labor supply and demand, which can affect salary and wage rates and the need to contract more work because of employee hiring challenges
- Union contract negotiations
- Local inflationary, recessionary, and employment trends, which can affect resident incomes and, therefore, the amount of rental income
- Inflationary pressure on utility rates, supplies, and other costs
- Pay down of underfunded pension and other postemployment benefit liabilities
- The conversion of Low Income Public Housing projects under HUD's Rental Assistance Demonstration program
- On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. Changes to the operating environment may increase operating costs. HUD was allocated additional funding through the CARES Act to help combat the anticipated impact to public housing. Additional impacts may include the ability of tenants to continue making rental payments as a result of job loss or other pandemic related issues. The future effects of these issues are unknown.

In the current year and for future years, the financial position of the Commission is also impacted by the Commission's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68 as of July 1, 2014, the objective of which is to improve accounting and financial reporting by state and local employers about financial support for pensions that is provided by other entities. The Commission participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS) that covers substantially all employees of the Commission. The Commission's net pension liability for this plan is determined annually using a measure of the total pension liability and the pension net position at the end of each calendar year.

REAC

The Real Estate Assessment Center's (REAC) mission is to provide and promote accurate information in assessing the condition of HUD's housing portfolio. The Commission receives periodic physical inspections and an annual financial evaluation provided by REAC. This performance data provides an annual assessment of how each Public Housing Commission compares to its peers.

Conclusion

The Commission's management is committed to staying abreast of regulations and appropriations as well as maintaining an ongoing analysis of all budgets and expenses to ensure that the Commission continues to operate at the highest standards established by the Real Estate Assessment Center and the Department of Housing and Urban Development.

Financial Analysis (Continued)

Contact

This financial report is designed to provide a general overview of the Commission's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Doug Fleming, Executive Director, Lansing Housing Commission, 419 Cherry, Lansing, MI 48933, or call (517) 372-7996.

June 30, 2020

	Primary Government (LHC)	Discrete Component Unit - Oliver Gardens December 31, 2019
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	\$ 4,495,504	\$ 27,933
Cash and cash equivalents - Restricted (Note 3)	415,225	365,792
Receivables:		
Tenant receivables	102,452	-
Other receivables	126,634	4,141
Due from other governmental units - HUD	86,444	-
Allowance for doubtful accounts	(10,245)	-
Due from other governmental units - State and local	315,664	-
Prepaid expenses and other assets	71,469	3,431
Tenant security deposits - Restricted (Note 3)	134,910	5,071
Investments (Note 3)	534,272	-
Total current assets	6,272,329	406,368
Noncurrent assets:		
Investment in partnership	1,162,061	-
Capital assets:		
Assets not subject to depreciation (Note 4)	2,512,226	685,162
Assets subject to depreciation - Net (Note 4)	11,266,714	1,513,115
Other receivables	120,000	-
Other assets	474,908	3,055
Total noncurrent assets	15,535,909	2,201,332
Total assets	21,808,238	2,607,700
Deferred Outflows of Resources		
Pension (Note 6)	315,503	-
OPEB (Note 7)	92,160	-
Total deferred outflows of resources	407,663	-

Lansing Housing Commission

Statement of Net Position (Continued)

June 30, 2020

	Primary Government (LHC)	Discrete Component Unit - Oliver Gardens December 31, 2019
Liabilities		
Current liabilities:		
Accounts payable - Operating	\$ 325,973	\$ 11,624
Security deposits liability	173,811	5,100
Accrued liabilities and other:		
Accrued salaries and wages	60,311	-
Accrued interest payable	-	177,611
Accrued PILOT	43,059	18,450
Compensated absences < one year	13,361	-
Unearned revenue	151,314	-
Other current liabilities	-	485,130
Current portion of long-term debt (Note 5)	202,643	34,633
Total current liabilities	970,472	732,548
Noncurrent liabilities:		
Compensated absences	75,711	-
Accrued partnership management fees	-	120,000
Net pension liability (Note 6)	1,315,734	-
Net OPEB liability (Note 7)	150,634	-
Notes payable - Net of current portion (Note 5)	1,293,608	2,429,935
Other noncurrent liabilities	68,819	405,767
Total noncurrent liabilities	2,904,506	2,955,702
Deferred Inflows of Resources		
Pension (Note 6)	45,073	-
OPEB (Note 7)	295,853	-
Total deferred inflows of resources	340,926	-
Net Position (Deficit)		
Net investment in capital assets	12,282,689	(266,291)
Restricted	346,406	-
Unrestricted	5,370,902	(814,259)
Total net position (deficit)	\$ 17,999,997	\$ (1,080,550)

Statement of Activities

Year Ended June 30, 2020

	Primary Government (LHC)	Discrete Component Unit - Oliver Gardens Year Ended December 31, 2019
Operating Revenue		
Tenant revenue - Net	\$ 1,486,057	\$ 285,383
HUD operating revenue	17,799,193	-
Other grant revenue	983,888	-
Other operating revenue	422,952	-
Total operating revenue	20,692,090	285,383
Operating Expenses		
Administrative	2,818,997	24,371
Tenant services	29,645	-
Utilities	967,501	86,615
Maintenance	2,382,592	45,996
Insurance	319,308	12,929
Other general expenses	106,234	45,695
Housing assistance payments	12,130,939	-
Depreciation and amortization	1,102,145	141,788
Total operating expenses	19,857,361	357,394
Operating Income (Loss)	834,729	(72,011)
Nonoperating Revenue (Expense)		
Investment income	12,183	10,668
Interest expense (Note 5)	(63,884)	(88,434)
Total nonoperating expense	(51,701)	(77,766)
Income (Loss) - Before capital contributions	783,028	(149,777)
Capital Contributions - Capital grants - HUD	1,174,575	-
Change in Net Position	1,957,603	(149,777)
Net Position (Deficit) - Beginning of year	16,042,394	(930,773)
Net Position (Deficit) - End of year	\$ 17,999,997	\$ (1,080,550)

Year Ended June 30, 2020

	Primary Government (LHC)
Cash Flows from Operating Activities	
Cash received from HUD operating subsidies and grants	\$ 17,743,674
Cash received from tenants	1,436,383
Other receipts	1,313,964
Cash payments for housing assistance	(12,130,939)
Cash payments for administrative expenses	(2,818,997)
Cash payments for other operating expenses	(4,357,648)
Net cash and cash equivalents provided by operating activities	1,186,437
Cash Flows from Capital and Related Financing Activities	
Receipt of capital grants	1,174,575
Purchase of capital assets	(1,334,303)
Principal and interest paid on capital debt	(259,383)
Net cash and cash equivalents used in capital and related financing activities	(419,111)
Cash Flows from Investing Activities	
Interest received on investments	12,183
Purchases of investment securities	(11,268)
Net cash and cash equivalents provided by investing activities	915
Net Increase in Cash and Cash Equivalents	768,241
Cash and Cash Equivalents - Beginning of year	4,277,398
Cash and Cash Equivalents - End of year	\$ 5,045,639
Classification of Cash and Cash Equivalents	
Cash and cash equivalents	\$ 4,495,504
Restricted cash and cash equivalents	415,225
Tenant security deposits	134,910
Total cash and cash equivalents	\$ 5,045,639
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	\$ 834,729
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation and amortization	1,102,145
Bad debts	70,764
Deferred outflows and inflows	742,711
Changes in assets and liabilities:	
Receivables	(185,957)
Prepaid and other assets	(784,324)
Accounts payable	50,476
Accrued and other liabilities	(813,323)
Security and other trust deposits	17,902
Deferred revenue	151,314
Net cash and cash equivalents provided by operating activities	\$ 1,186,437

Lansing Housing Commission

Statement of Fiduciary Net Position Other Postemployment Benefits Trust

June 30, 2020

Assets - Interest in pooled investments (Note 3)	\$ 391,580
Liabilities	-
Net Position - Restricted for other postemployment benefits	<u><u>\$ 391,580</u></u>

Lansing Housing Commission

Statement of Changes in Fiduciary Net Position Other Postemployment Benefits Trust

Year Ended June 30, 2020

Additions

Investment income	\$ 1,238
Employer contributions	<u>470,742</u>
Total additions	471,980

Deductions - Benefit payments

80,400

Net Increase in Net Position Restricted for Other Postemployment Benefits

391,580

Net Position Restricted for Other Postemployment Benefits - Beginning of year

-

Net Position Restricted for Other Postemployment Benefits - End of year

\$ 391,580

June 30, 2020**Note 1 - Nature of Business*****Organization and Program Descriptions***

Lansing Housing Commission (LHC or the "Commission") is a Michigan public body corporation operating as a public housing authority under the Michigan Housing Facilities Act, MCL 125.65, to provide decent, safe, and adequate housing for low-income program participants. The Commission owns and provides subsidy and operation support for housing units located throughout the Lansing area. LHC's assets, deferred outflows, liabilities, deferred inflows, net position, and changes in net position are included in its primary government fund and include all AMPs, COCC, business activities, and programs of the Commission. The Commission receives and administers funds from the U.S. Department of Housing and Urban Development (HUD) and has signed an annual contributions contract (the "ACC") under the provisions of the ACC and all applicable provisions of the United States Housing Act of 1937 (42 U.S.C 1437 Section 1.1). The ACC allows the Commission to obtain financial support from HUD and provide low-income housing throughout Lansing. The Commission administers the following significant programs:

Low-rent Public Housing

The Commission owns, operates, and maintains 833 units of public housing in four properties throughout the city of Lansing. The Low Rent Housing Assistance Program is designed to provide subsidized housing to low-income individuals who pay monthly rent in accordance with prescribed rent formulas based on family income limits. Revenue primarily consists of this rental income, other tenant fees collected, and an operating subsidy from HUD.

Housing Choice Voucher Program (HCVP)

Section 8 of the Housing and Community Development Act of 1974 provides Housing Assistance Payments on behalf of lower-income families to participating housing owners. Under the program, the landlord-tenant relationship is between a housing owner and a family, rather than the Commission and a family, as in the Public Housing Program. HUD contracts with the Commission to enter into contracts with owners either to make assistance payments or to pay the difference between the approved contract rent and the actual rent paid by the lower-income families. Housing assistance payments made to landlords and some participants are funded through annual contributions contracts, as well as the administrative cost of managing the program up to a per unit limit established in the contracts. The Commission administered an average of 1,648 tenant-based vouchers monthly for the year ended June 30, 2020.

Capital Fund Program (CFP)

Funds from the Capital Fund Program provided by HUD are used to maintain and improve the public housing portfolio. Substantially all additions to land, structures, and equipment for these properties are accomplished by using capital grant funds.

Continuum of Care Program (Shelter Plus Care and Permanent Supportive Housing)

This program provides rental assistance to homeless individuals and families with disabilities. The Commission is a subrecipient of the funding from the City of Lansing, Michigan.

Reporting Entity

The nucleus of the financial reporting entity, as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, as amended, is the primary government. A fundamental characteristic of a primary government is that it is a fiscally independent entity. In evaluation of how to define the financial reporting entity, management has considered all potential component units. A component unit is a legally separate entity for which the primary government is financially accountable. The criteria of financial accountability is the appointment of a voting majority plus the ability of the primary government to impose its will upon the potential component unit. These criteria were considered in determining the reporting entity.

June 30, 2020**Note 1 - Nature of Business (Continued)**

The five-member board of commissioners of LHC is appointed to five-year terms by the mayor of the City of Lansing, Michigan, but the Commission's board independently oversees the Commission's operation and designates its management. The City of Lansing, Michigan is not financially accountable for the Commission, as it cannot impose its will on the Commission, and there is no potential for the Commission to provide financial benefits to, or impose financial burdens on, the City of Lansing, Michigan. Accordingly, the Commission is not a component unit of the financial reporting entity of the City of Lansing, Michigan.

GASB Statement Nos. 14, 39, 61, and 80 define a primary government and those organizations that should be reported as component units. The following organizations have been determined under this guidance to be component units of the Commission.

Blended Component Units

One component unit, despite being legally separate, is so integrated with the primary government that it is, in substance, part of the primary government. The Commission has included as a blended component unit in business activities the operations of Lansing Housing Commission Non Profit Development Corporation (LHCNPDC), a nonprofit organization. LHCNPDC has a 99 percent ownership interest in Oliver Gardens, LLC, and the Commission has a 1 percent ownership interest in Oliver Gardens, LLC. The Commission has financial accountability for the nonprofit and controls its board of directors and management. As of June 30, 2020, LHCNPDC had assets of \$870,443, liabilities of \$879,491, and net position (deficit) of \$(9,048). The total revenue and change in net position were \$13,333 for the year ended June 30, 2020.

Discretely Presented Component Unit

The component unit column in the financial statements includes the financial data of the Commission's legally separate component unit, Oliver Gardens Limited Dividend Housing Association Limited Partnership (Oliver Gardens), which meets the criteria for discrete component presentation. The separate column presentation clearly distinguishes the component unit balances and transactions from that of the primary government. The balances are presented as of and for the year ended December 31, 2019. A complete financial report can be obtained at its administrative offices at 419 Cherry St., Lansing, MI 48933.

As described above, the Commission has a 1 percent managing member ownership interest in Oliver Gardens, LLC, which has a 0.01 percent general partner ownership interest in Oliver Gardens. Oliver Gardens is a residential apartment complex in Lansing, Michigan consisting of 30 low-income housing units. The Commission has financial accountability for Oliver Gardens, but it does not have majority ownership of the entity.

Oliver Gardens follows all applicable Financial Accounting Standards Board (FASB) standards. Since it does not follow governmental accounting for presentation purposes, certain transactions may be reflected differently in these financial statements than in the separately issued discrete component unit financial statements in order for them to conform to the presentation of the primary government.

June 30, 2020**Note 2 - Significant Accounting Policies*****Basis of Accounting***

The basic financial statements of the Commission have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB). The Commission follows the business-type activities reporting requirements of GASB Statement No. 34, which provides a comprehensive one-line look at the Commission's financial activities. The Commission reports all of its operations as a single business activity in a single enterprise fund. The enterprise fund is a proprietary fund, which distinguishes operating revenue and expenses from nonoperating items. The operating revenue of the Commission primarily consists of rental charges to tenants, operating grants from HUD, and other operating revenue that offsets operating expenses. Operating expenses include the cost of administrative, tenant services, utilities, maintenance, protective services, general operations, depreciation, and housing assistance payments.

As a proprietary fund, revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The Commission's financial activities operate in a manner similar to private business enterprises and are financed through fees and charges primarily assessed to the users of the services. For financial reporting purposes, the Commission considers its grants associated with operations as operating revenue because these funds more closely represent revenue generated from operating activities, rather than nonoperating activities. Grants associated with capital acquisition and improvements are considered capital contributions and are presented after nonoperating activity as capital contributions on the accompanying statement of activities.

Fiduciary funds of the Commission include amounts held in a fiduciary capacity for others. These amounts are not used to operate the Commission's programs. Activities that are reported as fiduciary consist of the Other Post Employment Benefit Trust Fund, which accounts for the activities and accumulates resources for health care insurance benefits provided to retirees.

Budgets

The Commission is required by its HUD annual contributions contracts to adopt annual budgets for the Low Rent Public Housing Program and the Housing Choice Vouchers Program. Annual budgets are not required for the Capital Fund Program, as those budgets are approved for the length of any given project. Annual, project, and grant-length budgets require grantor approval.

Appropriations are authorized at the function level. Management may transfer budget authorization between functions. All appropriations that are not used lapse at year end. Budgeted amounts are as originally adopted or as amended by the board.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and all highly liquid investments with an original maturity of three months or less when purchased.

Investments

Short-term investments consisted of certificates of deposit at June 30, 2020. Investments are reported at fair value or estimated value.

Current Receivables and Recognition of Bad Debts

Current receivables consist of revenue that is earned at year end but not yet received. Tenant accounts generally are collectible as long as the tenant is occupying the unit; however, the Commission has established an allowance of \$10,245 as potentially uncollectible as of June 30, 2020. Tenant bad debt for the year ended June 30, 2020 was \$70,764.

Note 2 - Significant Accounting Policies (Continued)

Prepaid Expenses

Prepaid items consist of certain payments to vendors that reflect costs applicable to future fiscal years.

Investment in Partnership

The amount of this investment includes amounts invested in and due from the Commission's discretely presented component unit, Oliver Gardens. Of the amount due, \$405,767 is for developer fees earned that are payable from limited partner contributions or upon the availability of cash flow generated at the operating partnership level. Also included in this amount is \$411,618 due from Oliver Gardens resulting from the Commission providing accounting, management, oversight, and maintenance services. Additionally, \$300,133 is a note receivable dated December 31, 2007. The loan bears interest at 1 percent, compounded annually. The total amount of accrued interest at June 30, 2020 is \$44,543. No principal or interest are due until the loan matures on January 1, 2048. The note is secured by land and substantially all the real property owned by Oliver Gardens LDHA LP. The note receivable is reported at its original issue amount less principal repaid. Interest is recognized according to the terms of the specific note. An allowance for loan loss is determined based on a specific assessment of the note that is delinquent or determined to be doubtful to be collected. A note is considered delinquent if the repayment terms are not met. All amounts deemed to be uncollectible are charged against the allowance for loan losses in the period that determination is made. As of June 30, 2020, no amounts have been deemed to be uncollectible.

Capital Assets

Purchased assets and self-constructed assets and certain improvements are recorded as assets at cost in accordance with the Commission's capitalization policy. Costs equal or above the capitalization threshold of \$5,000 that materially add to the productive capacity and extend the life of an asset longer than one year are capitalized, while maintenance and repair costs are expensed as incurred. Property and equipment are depreciated using the straight-line method over the following useful lives:

	Years
Buildings	40
Building improvements	7-40
Furniture and fixtures, equipment, and machinery	3-10

GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, establishes accounting and financial reporting standards for the impairment of capital assets. If an indicator of impairment is identified and the decline in service utility was unexpected and significant, an impairment loss is calculated in consideration of whether the capital asset will continue to be used by the Commission. An impairment loss generally is measured by identifying the historical cost of the service utility of the capital asset that cannot be used due to the impairment event or circumstance. Impaired capital assets that will no longer be used by the Commission are reported at the lower of carrying value or fair value or are written off entirely. During 2020, no impairments were recorded.

Restricted Cash

Restricted cash represents amounts held in escrow accounts in the name of the entity for insurance and PILOT expenses, FSS escrows, Section 8 funds, tenant deposits, and replacement reserves. Restrictions for use in operations and approval are governed by HUD, lender requirements, or other outside parties.

June 30, 2020**Note 2 - Significant Accounting Policies (Continued)*****Other Noncurrent Assets***

According to the partnership agreement of Oliver Gardens, the general partner of Oliver Gardens, Oliver Gardens, LLC, is entitled to a cumulative annual partnership management fee of \$10,000 per annum. As described above, Oliver Gardens, LLC is 99 percent owned by LHCNPDC and 1 percent owned by the Commission. As such, the total accrued partnership management fee of \$120,000 at June 30, 2020 is reported in other receivables on the statement of net position.

Other assets of the Commission include development costs totaling \$474,908 associated with conversion of the Commission's low-rent public housing projects under HUD's Rental Assistance Demonstration program. The costs will be reimbursed by the newly formed companies upon final closing of the conversions.

Other assets of the component unit include \$22,917 of costs related to obtaining tax credits, net of accumulated amortization of \$19,862. These costs have been capitalized and are being amortized over 15 years using the straight-line method. Amortization expense for the year ended June 30, 2020 was \$1,528.

Compensated Absences

The Commission allows employees to accumulate earned but unused sick and vacation pay benefits. The Commission accrues a liability for benefits attributable to services already rendered by the Commission's employees. Employees are entitled to a specific amount of leave per month capped at 480 hours total. Upon separation from employment, employees with 20 years of service hired before December 31, 2009 are entitled to receive pay for 50 percent of their accrued unused sick time, and employees with 25 years of service hired on or after January 1, 2010 are entitled to receive pay for 25 percent of their accrued unused sick time. The liability for accrued and unused leave was \$89,072 at June 30, 2020, of which \$13,361 is current and \$75,711 is noncurrent.

Classification of Net Assets

Net position is composed of three categories: (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The Commission's positive value of unrestricted net position in the primary government may be used to meet ongoing obligations. When an expense is incurred for a purpose for which both restricted and unrestricted net assets are available, the Commission's policy is to first apply restricted resources. Each component of net assets is reported separately on the statement of net position.

i. Net investment in capital assets - This category consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by any outstanding balances of mortgages, notes, or other borrowings that are attributable to the acquisition, construction, and improvements of those assets.

ii. Restricted - This category equals the restricted cash of the Commission and consists of net position restricted in its use by (1) external groups, such as grantors, creditors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

iii. Unrestricted - This category includes all of the remaining net position that does not meet the definition of the other two categories.

Revenue Recognition

The Commission receives funds from certain federal and other agencies under various grant programs. Receivables are recorded based upon amounts expended for the various programs for which funds have not been received to the extent grant limits have not been exceeded.

The Commission leases properties to tenants under various rental arrangements. Payments from tenants are recognized as revenue in the period during which the associated use of premises occurred.

June 30, 2020**Note 2 - Significant Accounting Policies (Continued)*****Operating Revenue and Expenses***

The Commission's operating revenue includes HUD and state/local in support of housing units and programs, as well as other amounts received from tenants for rent and other charges for services provided. Operating expenses are costs incurred during the operation of its primary housing activities. Such revenue and expenses are reported when earned or incurred, respectively.

The Commission also received a ROSS (Resident Opportunities and Self-Sufficiency) Grant from HUD in fiscal year 2020 to cover the costs of the service coordinator.

Capital Grants

The Commission records grants received for capital outlay as contributions of capital gains.

Nonoperating Revenue and Expenses

Nonoperating revenue and expenses are derived from transactions other than those associated with the Commission's primary housing operations and are reported as incurred, including investment activity.

Pension

The Commission offers a defined benefit pension plan to its employees. The Commission records a net pension asset or liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit Costs

The Commission provides retiree health care benefits to eligible employees and their spouses. The Commission records a net other postemployment benefit cost (OPEB) asset or liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements

During the current year, the Commission adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. As a result of implementing this standard, the Postemployment Health Benefits Trust Fund not previously reported in the financial statements now meets the definition of a fiduciary activity and is reported as such.

June 30, 2020

Note 2 - Significant Accounting Policies (Continued)

This was also the first year GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, was applicable to the Commission's financial statements. This was a result of the Postemployment Health Benefits Trust Fund now being reported as a fiduciary fund under GASB Statement 84. As a result, some of the disclosures within the OPEB plan footnote have changed, along with the related schedules in the required supplemental information.

Upcoming Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Commission's financial statements for the year ending June 30, 2022.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which simplifies accounting for interest cost incurred before the end of construction and requires those costs to be expensed in the period incurred. As a result, interest cost incurred before the end of a construction period will not be capitalized and included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of the standard will be applied prospectively and result in increased interest expense during periods of construction. The provisions of this statement are effective for the Commission's financial statements for the June 30, 2022 fiscal year.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including November 18, 2020, which is the date the financial statements were available to be issued.

Note 3 - Deposits and Investments

Deposits and investments are reported in the financial statements as follows:

	Primary Government (LHC)	Component Unit (Oliver Gardens)
Cash and cash equivalents - Unrestricted	\$ 4,495,504	\$ 27,933
Cash and cash equivalents - Restricted	415,225	365,792
Tenant security deposits - Restricted	134,910	5,071
Investments - Certificates of deposit	534,272	-
Total deposits and investments	<u>\$ 5,579,911</u>	<u>\$ 398,796</u>

June 30, 2020**Note 3 - Deposits and Investments (Continued)**

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States, repurchase agreements, bankers' acceptances of United States banks, commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase, obligations of the State of Michigan or its political subdivisions that are rated as investment grade, and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Commission has designated two banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The Commission's deposits and investments are in accordance with statutory authority.

The Commission's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. At year end, the Commission had \$0 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission does not have a policy for custodial credit risk. At year end, \$284,272 of investment securities was uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Commission's name.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Commission's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

The investments included in the other postemployment benefits trust within the fiduciary fund consist of common collective trust funds of \$391,580. The underlying asset allocation of this fund consists of 60 percent fixed-income bonds which are subject to interest rate risk.

Fair Value Measurements

The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

June 30, 2020

Note 3 - Deposits and Investments (Continued)

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Commission's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

Investments in Entities that Calculate Net Asset Value per Share

The Commission holds shares or interests in investment companies where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At the year ended June 30, 2020, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS Balanced Income Fund	\$ 391,580	\$ -	N/A	N/A

The MERS Balanced Income Fund seeks to provide growth of capital and provide downside protection through a diversified mix of stocks and bonds. The objective is to outperform a traditional 40/60 mix of stocks and bonds. MERS manages the asset allocation and monitors the underlying investment managers of the MERS Balanced Income Fund.

Note 4 - Capital Assets

Capital asset activity of the Commission's governmental activities was as follows:

Primary Government

	Balance July 1, 2019	Reclassifications	Additions	Reductions	Balance June 30, 2020
Capital assets not being depreciated:					
Land	\$ 1,554,771	\$ -	\$ -	\$ -	\$ 1,554,771
Construction in progress	397,756	(774,605)	1,334,304	-	957,455
Total nondepreciable assets	1,952,527	(774,605)	1,334,304	-	2,512,226
Capital assets being depreciated:					
Buildings and improvements	51,933,079	693,233	-	-	52,626,312
Machinery and equipment	1,304,132	81,372	-	(62,223)	1,323,281
Total depreciable capital assets	53,237,211	774,605	-	(62,223)	53,949,593
Accumulated depreciation	41,642,957	-	1,102,145	(62,223)	42,682,879
Net capital assets being depreciated	11,594,254	774,605	(1,102,145)	-	11,266,714
Net capital assets	\$ 13,546,781	\$ -	\$ 232,159	\$ -	\$ 13,778,940

June 30, 2020

Note 4 - Capital Assets (Continued)

Component Unit

	Balance January 1, 2019	Additions	Disposals	Balance December 31, 2019
Capital assets not being depreciated - Land	\$ 685,162	\$ -	\$ -	\$ 685,162
Capital assets being depreciated:				
Buildings and improvements	3,318,485	-	-	3,318,485
Furniture and equipment	188,459	-	-	188,459
Subtotal	3,506,944	-	-	3,506,944
Accumulated depreciation	1,853,569	140,260	-	1,993,829
Net capital assets being depreciated	1,653,375	(140,260)	-	1,513,115
Net capital assets	<u>\$ 2,338,537</u>	<u>\$ (140,260)</u>	<u>\$ -</u>	<u>\$ 2,198,277</u>

Construction in Progress

Capital improvements made for LHC's low-rent housing units are financed by grant funds provided by HUD under capital grants. Capital grants are awarded annually based on a five-year comprehensive modernization plan submitted by the Commission. Related construction in progress is costs incurred for the modernization of low-rent units. When modernization projects are completed, HUD issues a modernization cost certificate for each grant, closing out the grant for that year, at which time construction in progress for that grant is placed in service and transferred to the buildings or improvements categories.

Note 5 - Long-term Debt

Primary Government

Lansing Housing Commission's debt is composed of a promissory note payable to Davenport University and a lease with PNC for the energy performance contract. These are both considered direct borrowings.

Davenport University

The Commission purchased an office building and land from Davenport University (the "Lender") in 2012 for \$950,000 with a \$700,000 promissory note payable to the Lender. The note bears an annual interest rate of 2.4 percent, which is subject to adjustment concurrently with changes in the Lender's cost of funds. Equal monthly payments of \$5,000 are due beginning on July 28, 2012. The outstanding principal and interest balance will be due when the note matures on June 28, 2022.

PNC

Energy conservation measures (ECMs), as defined in the Commission's energy performance contract (EPC) dated December 11, 2013, are financed by PNC, as stipulated in the master equipment lease-purchase agreement in the principal amount of \$2,051,375. This obligation was issued pursuant to the provisions of Act 18, *Public Acts of Michigan 1933 (ex. Sess)*, as amended, and Chapter 260 of the *Code of Ordinances of the City of Lansing*. HUD's Public Housing EPC program is an innovative financing technique that uses cost savings from reduced energy consumption to repay the cost of installing ECMs. The project is financed with a tax-exempt lease for a term of 15 years at a fixed interest rate of 3.91 percent. PNC as the lender has a security interest in the ECMs.

Note 5 - Long-term Debt (Continued)

Component Unit

Oliver Gardens has the following loans outstanding as of December 31, 2019 that are secured by land and substantially all real property owned by Oliver Gardens. These are all considered direct borrowings:

Mortgage dated October 17, 2006 held by Michigan State Housing Development Authority (MSHDA) in the amount of \$1,775,482. The mortgage bears interest at a rate of 5.5 percent. However, an amount equal to 0.5 percent of interest is deferred until the mortgage principal balance is paid in full. Monthly payments of principal and interest are required in the amount of \$8,961. Financing fees of \$45,415 were incurred in connection with obtaining loans to rehabilitate the property. These costs are being amortized over the term of the related debt and are reported net of debt on the statement of net position. As of December 31, 2019, total accumulated amortization related to these costs was \$16,217. Amortization expense was \$1,528 for the year ended December 31, 2019 and has been included as a component of interest expense on the statement of activities	\$	1,444,435
HOME loan dated June 1, 2006 in the amount of \$170,000. The loan is held by the City of Lansing, Michigan under the HOME Investments Partnership Program and bears interest at a rate of 0.5 percent, compounded annually. Principal and interest are due on the loan when it matures on December 31, 2041		170,000
Community Development Block Grant (CDBG) loan dated May 31, 2006 in the amount of \$550,000. The loan is held by the City of Lansing, Michigan under the CDBG Program and bears interest at a rate of 0.5 percent, compounded annually, on \$150,000 of the loan. Principal and interest are due on the loan when it matures on May 31, 2046		550,000
Lansing Housing Commission note dated December 31, 2007 in the amount of \$300,133. The loan is held by LHC and bears an interest rate of 1.0 percent. Principal and interest are due on the loan when it matures on January 1, 2048		300,133
Total		2,464,568
Less current portion		34,633
Long-term portion	\$	<u>2,429,935</u>

Primary Government

Future minimum principal and interest payments on the LHC promissory note (direct borrowing) with Davenport University to maturity for the years ending June 30 are as follows:

Years Ending	Principal	Interest	Total
2021	\$ 59,030	\$ 970	\$ 60,000
2022	8,324	23	8,347
Total	<u>\$ 67,354</u>	<u>\$ 993</u>	<u>\$ 68,347</u>

Future minimum principal and interest payments on LHC's lease (direct borrowing) with PNC to maturity for the years ending June 30 are as follows:

Years Ending	Amount	Interest
2021	\$ 143,613	\$ 56,000
2022	150,000	50,000
2023	156,000	44,000
2024	162,000	37,000
2025	169,000	30,000
2026-2029	648,284	49,000
Total	<u>\$ 1,428,897</u>	<u>\$ 266,000</u>

June 30, 2020

Note 5 - Long-term Debt (Continued)

Component Unit

Future minimum principal and interest payments on direct borrowings to maturity for the years ending December 31 are as follows:

Years Ending	Amount	Interest
2020	\$ 34,634	\$ 72,894
2021	36,404	71,121
2022	38,267	69,259
2023	40,224	67,300
2024	42,283	65,242
2025-2029	246,205	291,455
2030-2034	315,969	221,691
2035-2039	405,502	132,158
2040-2044	454,914	357,436
2045-2048	850,166	-
Total	<u>\$ 2,464,568</u>	<u>\$ 1,348,556</u>

Changes in long-term debt for the year ended June 30, 2020 (or December 31, 2019 for the discretely presented component unit) are presented below:

	Balance - Beginning of Year	Additions	Deletions	Balance - End of Year	Due in One Year
Primary government - Direct borrowings:					
Davenport	\$ 124,986	\$ -	\$ (57,632)	\$ 67,354	\$ 59,030
PNC	1,566,764	-	(137,867)	1,428,897	143,613
Total	<u>\$ 1,691,750</u>	<u>\$ -</u>	<u>\$ (195,499)</u>	<u>\$ 1,496,251</u>	<u>\$ 202,643</u>
Direct borrowings:					
MSHDA	\$ 1,506,580	\$ -	\$ (32,947)	\$ 1,473,633	\$ 34,633
City of Lansing, Michigan	720,000	-	-	720,000	-
LHC	300,133	-	-	300,133	-
Total	<u>\$ 2,526,713</u>	<u>\$ -</u>	<u>\$ (32,947)</u>	<u>\$ 2,493,766</u>	<u>\$ 34,633</u>

Interest expense for the year ended June 30, 2020 was \$63,884 for the primary government, and interest expense for the year ended December 31, 2019 was \$87,137 for the discrete component unit, excluding \$1,297 of amortization expense of financing fees, which has been reported as a component of interest expense on the statement of activities.

Note 6 - Agent Defined Benefit Pension Plan Description

Plan Description

Lansing Housing Commission participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS) that covers all employees of the Commission. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

June 30, 2020**Note 6 - Agent Defined Benefit Pension Plan Description (Continued)*****Benefits Provided***

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS.

The MERS plan covers employees in the general open division; employees hired after May 1, 2012; and exempt employees hired before May 1, 2012.

Retirement benefits for employees in the open general division are calculated as 2.25 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 55 with 15 years of service. Early retirement age with reduced benefits is 50 with 25 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for employees hired after May 1, 2012 are calculated as 1.70 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60. Early retirement age with reduced benefits is at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for exempt employees hired before May 1, 2012 are calculated as 2.25 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 55 with 15 years of service. Early retirement age with reduced benefits is 50 with 25 years of service. The vesting period is 8 years. Employees are eligible for nonduty disability benefits after 8 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for a surviving spouse equal 85 percent of the deceased member's accrued retirement allowance, computed in the same manner as a service retirement allowance, based on service and final average compensation at the time of death. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are 3 percent, noncompounding.

Benefit terms, within the parameters established by MERS, generally are established and amended by authority of the board of commissioners, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

June 30, 2020

Note 6 - Agent Defined Benefit Pension Plan Description (Continued)

Employees Covered by Benefit Terms

At the December 31, 2019 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	43
Inactive plan members entitled to but not yet receiving benefits	12
Active plan members	24
Total employees covered by MERS	79

Contributions

State law requires public employers to make pension contributions in accordance with an actuarial valuation. The Commission hires an independent actuary for this purpose and annually contributes the amount determined to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended June 30, 2020, the average employee contribution rate was 5.0 percent of annual pay for all divisions, and the Commission's average contribution rate was 22.42 percent in the open general division and 0.11 percent under the new hires division of annual payroll.

Net Pension Liability

The Commission has chosen to use the December 31 measurement date as its measurement date for the net pension liability. The June 30, 2020 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2019 measurement date. The December 31, 2019 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2018	\$ 9,216,023	\$ 7,777,344	\$ 1,438,679
Service cost	74,380	-	74,380
Interest	708,880	-	708,880
Differences between expected and actual experience	(67,609)	-	(67,609)
Changes in assumptions	315,446	-	315,446
Contributions - Employer	-	87,890	(87,890)
Contributions - Employee	-	58,282	(58,282)
Net investment income	-	1,025,515	(1,025,515)
Benefit payments, including refunds	(784,425)	(784,425)	-
Administrative expenses	-	(17,645)	17,645
Net changes	246,672	369,617	(122,945)
Balance at December 31, 2019	\$ 9,462,695	\$ 8,146,961	\$ 1,315,734

The plan's fiduciary net position represents 86.1 percent of the total pension liability.

June 30, 2020

Note 6 - Agent Defined Benefit Pension Plan Description (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the Commission recognized pension expense of \$407,013. At June 30, 2020, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 25,985	\$ (45,073)
Changes in assumptions	210,297	-
Net difference between projected and actual earnings on pension plan investments	38,973	-
Employer contributions to the plan subsequent to the measurement date	40,248	-
Total	<u>\$ 315,503</u>	<u>\$ (45,073)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date of \$40,248, which will impact the net pension liability in fiscal year 2020, rather than pension expense.

Years Ending June 30	Amount
2021	\$ 94,300
2022	109,184
2023	112,611
2024	(85,913)

Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using an inflation assumption of 2.5 percent, assumed salary increases of 3 percent (in the long term, plus a merit and longevity increase ranging from 0 to 11 percent), and an investment rate of return (net of pension plan investment expenses) of 7.6 percent.

Mortality rates were a blend of the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105 percent; RP-2014 Employee Mortality Tables; and RP-2014 Juvenile Mortality Tables, all with a 50 percent male and 50 percent female blend. For disabled retirees, the RP-2014 Disabled Retiree Mortality Table with a 50 percent male and 50 percent female blend is used to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period from January 1, 2009 through December 31, 2013.

Discount Rate

The discount rate used to measure the total pension liability was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

June 30, 2020

Note 6 - Agent Defined Benefit Pension Plan Description (Continued)***Investment Rate of Return***

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments of 8.0 percent was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2019, the measurement date, for each major asset class, are summarized in the following tables:

Asset Class	Target Allocation (%)	Long-term Expected Real Rate of Return
Global equity	60.00 %	6.15 %
Global fixed income	20.00	1.26
Private investment	20.00	6.56

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Commission, calculated using the discount rate of 7.6 percent, as well as what the Commission's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6 percent) or 1 percentage point higher (8.6 percent) than the current rate:

	1 Percentage Point Decrease (6.60%)	Current Discount Rate (7.60%)	1 Percentage Point Increase (8.60%)
Net pension liability of the Commission	\$ 2,265,539	\$ 1,315,734	\$ 508,278

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued financial report. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Assumption Changes

The assumptions and methods used in the December 31, 2019 actuarial valuation are those adopted by the MERS retirement board. Effective this valuation, the MERS retirement board has adopted a reduction in the investment rate of return assumption from 7.75 percent to 7.35 percent and a reduction in the rate of wage inflation from 3.75 percent to 3.00 percent. Changes to these assumptions are effective for contributions beginning in 2021 and may be phased in. This valuation reflects the first year of phase-in.

Note 7 - Other Postemployment Benefit Plan

Plan Description

The Commission provides retiree health care benefits to eligible employees and their spouses. This is a single-employer defined benefit plan administered by the Commission and is provided under a separate collective bargaining agreement on health care. The plan does not issue a publicly available financial report.

Management of the plan is vested in the Municipal Employees' Retirement System retirement board, which consists of nine members. Six members are nominated and voted upon by MERS members, and three are appointed by the retirement board.

The financial statements of the OPEB plan are included in these financial statements as an other employee benefit trust fund (a fiduciary fund).

Benefits Provided

The plan provides comprehensive medical and life insurance for retirees. For those retirees over the age of 65 as of January 1, 2019, both the retiree and spouse may be covered in retirement. Health, dental, and vision benefits will be administered through a third-party insurer, with each retiree given \$100 per month (\$200 per month if the spouse is eligible for coverage) to purchase an individual Medicare Supplement, Medicare Part D Prescription Drug, and Medicare Advantage plan, along with dental and vision plans. For those retirees under the age of 65 as of January 1, 2019, each retiree will be given \$750 per month (\$1,200 per month if the spouse is eligible for coverage) to purchase a plan of their choosing along with dental and vision. For active employees hired prior to January 1, 2019, the Commission will contribute \$50 per month per employee, while a payroll deduction will be required of each employee of \$10 per month. Both amounts will be deposited into the MERS Health Care Savings Program. Employees will be vested into the health retirement account after eight years of service. Prior to vesting, employees leaving employment will immediately be allowed to keep and use their personal contributions plus investment gains on their health account. The commission portion will be returned for use in satisfying other OPEB liabilities. After vesting, the entire health account is available for the employee's use for medical expenses upon retirement or termination of employment. Employees hired after January 1, 2019 will not be provided OPEB benefits.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	July 1, 2019
Inactive plan members or beneficiaries currently receiving benefits	15
Active plan members	18
Total plan members	33

Contributions

The authority to establish and amend the contribution requirements of the Commission and plan members is held by the board of commissioners. The board of commissioners establishes contribution rates based on an actuarially determined rate per a funding valuation. The actuarially determined contribution for the year ended June 30, 2020 was \$19,251. Retiree health care costs are paid by the Commission on a pay-as-you-go basis. For the fiscal year ended June 30, 2020, the Commission made payments for postemployment health benefit premiums of \$80,400. The Commission also contributed \$390,342 to an OPEB trust for a total contribution during the period of \$470,742.

June 30, 2020

Note 7 - Other Postemployment Benefit Plan (Continued)

Net OPEB Liability

The Commission has chosen to use the June 30 measurement date as its measurement date for the net OPEB liability. The June 30, 2020 fiscal year end reported net OPEB liability was determined using an actuarial valuation performed as of June 30, 2019, which used update procedures to roll forward the estimated liability to the June 30, 2020 measurement date.

Changes in the net OPEB liability during the measurement year were as follows:

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at July 1, 2019	\$ 871,259	\$ -	\$ 871,259
Changes for the year:			
Service cost	9,427	-	9,427
Interest	23,121	-	23,121
Differences between expected and actual experience	(157,076)	-	(157,076)
Changes in assumptions	(124,117)	-	(124,117)
Contributions - Employer	-	470,742	(470,742)
Net investment income	-	1,238	(1,238)
Benefit payments, including refunds	(80,400)	(80,400)	-
Net changes	(329,045)	391,580	(720,625)
Balance at June 30, 2020	<u>\$ 542,214</u>	<u>\$ 391,580</u>	<u>\$ 150,634</u>

The plan's fiduciary net position represents 72.2 percent of the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the Commission recognized OPEB expense of \$148,969.

At June 30, 2020, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Difference between expected and actual experience	\$ 84,754	\$ (125,661)	\$ (40,907)
Changes in assumptions	-	(170,192)	(170,192)
Net difference between projected and earnings on OPEB plan investments	7,406	-	7,406
Total	<u>\$ 92,160</u>	<u>\$ (295,853)</u>	<u>\$ (203,693)</u>

June 30, 2020

Note 7 - Other Postemployment Benefit Plan (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30	Amount
2021	\$ (49,767)
2022	(49,767)
2023	(49,768)
2024	(54,391)
2025	-
Thereafter	-
Total	<u>\$ (203,693)</u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019. The valuation used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent as of June 30, 2020 and for future periods
Cost of living	3.50 percent per year
Salary increases	3.00 percent annually as of June 30, 2020 and for future periods
Mortality	RP 2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP 2016 for males and females, set forward 1 year for females Teachers: RP 2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP 2016 for males and females

The actuarial assumptions used to calculate the actuarial accrued liability and the service cost primarily reflect the latest experience studies of a large State Municipal Retirement System issued in 2014 and their most recent analysis of retiree mortality during 2015 and 2016.

Discount Rate

The discount rate used to measure the total OPEB liability was 5.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that commission contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Investment Rate of Return

The investment rate of return was assumed to be 5.45 percent, net of OPEB plan investment expense, including inflation.

June 30, 2020

Note 7 - Other Postemployment Benefit Plan (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2020 measurement date for each major asset class included in the OPEB plan's target asset allocation are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Domestic equity - Large cap	4.80 %
Domestic equity - Small/Mid cap	5.29
Domestic fixed income	2.05

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Commission, calculated using the discount rate of 5.50 percent, depending on the plan option. The following also reflects what the Commission's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.50 percent) or 1 percentage point higher (6.50 percent) than the current rate:

	1 Percentage Point Decrease (4.50%)	Current Discount Rate (5.50%)	1 Percentage Point Increase (6.50%)
Net OPEB liability of the plan	\$ 191,992	\$ 150,634	\$ 115,664

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the Commission, calculated using the health care cost trend rate of 3.50 percent, as well as what the Commission's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (2.50%)	Current Health Care Cost Trend Rate (3.50%)	1 Percentage Point Increase (4.50%)
Net OPEB liability of the plan	\$ 114,697	\$ 150,634	\$ 192,464

Assumption Changes

The changes in assumptions from June 30, 2019 to June 30, 2020 included a change in the discount rate from 2.75 percent to 5.50, the inflation adjustment was updated to 2.5 percent, and the mortality tables used have been updated from the RP-2000 Employees Mortality Table projected generationally with scale BB and base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females.

June 30, 2020

Note 7 - Other Postemployment Benefit Plan (Continued)

Investment Policy

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the board of commissioners. It is the policy of the board of commissioners to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the board of commissioners' adopted asset allocation policy as of June 30, 2020:

Plan

Asset Class	Target Allocation
U.S. stocks	31.60 %
International stocks	2.40
Emerging market stocks	6.00
U.S. bonds	51.00
Global bonds	9.00
Total	100.00 %

Rate of Return

For the year ended June 30, 2020, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 3.40 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 8 - Commitments and Contingencies

The Commission receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Commission. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Commission at June 30, 2020.

The collective bargaining three-year agreement between the Housing Commission employees and Chapter of Local 1390.11 and Michigan Council #25, AFSCME, AFL-CIO, covering approximately 31 percent of the Commission's labor force, will be in place from January 1, 2019 through December 31, 2021.

Note 9 - Risk Management

The Commission is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Commission has purchased commercial insurance for all risk of loss, including workers' compensation, employee health, and accident insurance. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

June 30, 2020

Note 10 - Concentrations

The Commission operates in a heavily regulated environment. The operations of the Commission are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules, and regulations are subject to change by an Act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related costs and the additional administrative burden to comply with the changes.

For the year ended June 30, 2020, approximately 86 percent of the operating revenue reflected in the primary government basic financial statements is from HUD.

Required Supplemental Information

Required Supplemental Information

Schedule of Changes in the Commission's Net Pension Liability and Related Ratios

	Last Six Plan Years Years Ended December 31					
	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service cost	\$ 74,380	\$ 72,132	\$ 91,117	\$ 126,678	\$ 114,272	\$ 114,461
Interest	708,880	700,146	687,782	714,076	698,614	684,653
Differences between expected and actual experience	(67,609)	77,954	88,563	(140,946)	(123,435)	-
Changes in assumptions	315,446	-	-	(349,397)	405,966	-
Benefit payments, including refunds	(784,425)	(701,709)	(661,395)	(651,805)	(635,102)	(624,495)
Other	-	(21,160)	(4,268)	(521)	-	-
Net Change in Total Pension Liability	246,672	127,363	201,799	(301,915)	460,315	174,619
Total Pension Liability - Beginning of year	9,216,023	9,088,660	8,886,861	9,188,776	8,728,461	8,553,842
Total Pension Liability - End of year	<u><u>\$ 9,462,695</u></u>	<u><u>\$ 9,216,023</u></u>	<u><u>\$ 9,088,660</u></u>	<u><u>\$ 8,886,861</u></u>	<u><u>\$ 9,188,776</u></u>	<u><u>\$ 8,728,461</u></u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 87,890	\$ 145,613	\$ 685,378	\$ 693,689	\$ 158,735	\$ 215,191
Contributions - Member	58,282	62,196	70,951	67,424	55,586	37,167
Net investment income (loss)	1,025,515	(323,275)	1,035,066	743,039	(104,348)	446,261
Administrative expenses	(17,645)	(16,423)	(16,381)	(14,686)	(15,480)	(16,314)
Benefit payments, including refunds	(755,797)	(701,709)	(661,395)	(651,805)	(635,102)	(624,495)
Other	(28,628)	(22,040)	(4,445)	(521)	-	-
Net Change in Plan Fiduciary Net Position	369,617	(855,638)	1,109,174	837,140	(540,609)	57,810
Plan Fiduciary Net Position - Beginning of year	7,777,344	8,632,982	7,523,808	6,686,668	7,227,277	7,169,467
Plan Fiduciary Net Position - End of year	<u><u>\$ 8,146,961</u></u>	<u><u>\$ 7,777,344</u></u>	<u><u>\$ 8,632,982</u></u>	<u><u>\$ 7,523,808</u></u>	<u><u>\$ 6,686,668</u></u>	<u><u>\$ 7,227,277</u></u>
Commission's Net Pension Liability - Ending	<u><u>\$ 1,315,734</u></u>	<u><u>\$ 1,438,679</u></u>	<u><u>\$ 455,678</u></u>	<u><u>\$ 1,363,053</u></u>	<u><u>\$ 2,502,108</u></u>	<u><u>\$ 1,501,184</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.10 %	84.39 %	94.99 %	84.66 %	72.77 %	82.80 %
Covered Payroll	\$ 1,104,246	\$ 1,072,020	\$ 1,304,971	\$ 1,333,333	\$ 1,235,367	\$ 1,164,556
Commission's Net Pension Liability as a Percentage of Covered Payroll	119.15 %	134.20 %	34.92 %	102.23 %	202.54 %	128.91 %

Lansing Housing Commission

Required Supplemental Information Schedule of Commission Contributions

	Last Five Fiscal Years Years Ended June 30				
	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 80,707	\$ 97,665	\$ 133,299	\$ 122,057	\$ 103,079
Contributions in relation to the actuarially determined contribution	80,707	145,613	685,378	693,689	158,735
Contribution Excess	\$ -	\$ 47,948	\$ 552,079	\$ 571,632	\$ 55,656
Covered Payroll	\$ 1,104,246	\$ 1,072,020	\$ 1,304,971	\$ 1,333,333	\$ 1,235,367
Contributions as a Percentage of Covered Employee Payroll	7.31 %	13.58 %	52.52 %	52.03 %	12.85 %

Lansing Housing Commission

Required Supplemental Information

Schedule of Changes in the Commission's Net OPEB Liability and Related Ratios

	Last Four Fiscal Years			
	2020	2019	2018	2017
Total OPEB Liability				
Service cost	\$ 9,427	\$ 11,298	\$ 53,470	\$ 50,924
Interest	23,121	49,023	59,951	58,429
Changes in benefit terms	-	(882,057)	-	-
Differences between expected and actual experience	(157,076)	141,256	-	-
Changes in assumptions	(124,117)	(118,162)	-	-
Benefit payments, including refunds	(80,400)	(201,577)	(65,682)	(64,552)
Net Change in Total OPEB Liability	(329,045)	(1,000,219)	47,739	44,801
Total OPEB Liability - Beginning of year	871,259	1,871,478	1,823,739	1,778,938
Total OPEB Liability - End of year	\$ 542,214	\$ 871,259	\$ 1,871,478	\$ 1,823,739
Plan Fiduciary Net Position				
Contributions - Employer	\$ 470,742	\$ -	\$ -	\$ -
Net investment income	1,238	-	-	-
Benefit payments, including refunds	(80,400)	-	-	-
Net Change in Plan Fiduciary Net Position	391,580	-	-	-
Plan Fiduciary Net Position - Beginning of year	-	-	-	-
Plan Fiduciary Net Position - End of year	\$ 391,580	\$ -	\$ -	\$ -
Net OPEB Liability - Ending	\$ 150,634	\$ 871,259	\$ 1,871,478	\$ 1,823,739
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	72.22 %	- %	- %	- %
Covered Payroll	\$ 891,464	\$ 2,452,554	\$ 2,381,121	\$ 2,311,768
Net OPEB Liability as a Percentage of Covered Payroll	16.90 %	35.52 %	78.60 %	78.89 %

Lansing Housing Commission

Required Supplemental Information Schedule of OPEB Contributions

	Last Four Fiscal Years Years Ended June 30			
	2020	2019	2018	2017
Actuarially determined contribution	\$ 19,251	\$ 53,173	\$ 148,959	\$ 143,977
Contributions in relation to the actuarially determined contribution	470,742	201,577	65,682	64,552
Contribution (Excess) Deficiency	\$ (451,491)	\$ (148,404)	\$ 83,277	\$ 79,425
Covered Payroll	\$ 891,464	\$ 2,452,554	\$ 2,381,121	\$ 2,311,768
Contributions as a Percentage of Covered Payroll	52.81 %	8.22 %	2.76 %	2.79 %

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry age normal cost method
Asset valuation method	Market value of assets as of the measurement date
Inflation	2.50 percent per annum
Cost of living adjustment	3.50 percent per annum
Salary increase	3.00 percent per annum
Investment rate of return	5.45 percent, net of OPEB plan investment expense, including inflation
Retirement age	60
Mortality	RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year for females Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females
Other information	None

Lansing Housing Commission

**Required Supplemental Information
Schedule of OPEB Investment Returns**

**Last One Fiscal Year
Year Ended June 30**

Annual money-weighted rate of return, net of investment expense 3.40 %

The annual money-weighted rate of return, net of investment expense is not applicable to years prior to 2020.

June 30, 2020

Pension Information

Actuarial valuation information relative to the determination of contributions:

Valuation date	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percentage of payroll, open
Remaining amortization period	20 years
Asset valuation method	10-year smoothed
Inflation	2.50 to 3.75 percent
Salary increase	3.75 percent average, including inflation
Investment rate of return	8.0 percent
Retirement age	60
Mortality	50 percent male to 50 percent female blend of the 2004 Group Annuity Mortality Table
Other information	None

Benefit Changes

There were no changes of benefit terms in 2019.

Changes in Assumptions

Effective this valuation, the MERS retirement board has adopted a reduction in the investment rate of return assumption from 7.75 percent to 7.35 percent and a reduction in the rate of wage inflation from 3.75 percent to 3.00 percent. Changes to these assumptions are effective for contributions beginning in 2021 and may be phased in. This valuation reflects the first year of phase-in.

Changes in Size or Composition of the Covered Population

There were no significant changes in size or composition of the covered population.

OPEB Information

Benefit Changes

There were no changes of benefit terms in 2019.

Changes in Assumptions

The changes in assumptions from June 30, 2019 to June 30, 2020 included a change in the discount rate from 2.75 percent to 5.50, the inflation adjustment was updated to 2.5 percent, and the mortality tables used have been updated from the RP-2000 Employees Mortality Table projected generationally with scale BB and base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females.

Other Supplemental Information

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2020

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	COCC	5 Fiduciary	Subtotal	ELIM	Total
111 Cash - Unrestricted	2,163,479	-	-	81,103	-	-	27,904	-	668,813	1,287,183	-	4,228,482	-	4,228,482
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Cash - Other Restricted	-	-	-	-	-	-	365,792	151,314	415,225	-	-	932,331	-	932,331
114 Cash - Tenant Security Deposits	134,910	-	-	-	-	-	5,100	-	-	-	-	140,010	-	140,010
115 Cash - Restricted for Payment of Current Liabilities	143,613	-	-	-	-	-	-	-	-	-	-	143,613	-	143,613
100 Total Cash	2,442,002	-	-	81,103	-	-	398,796	151,314	1,084,038	1,287,183	-	5,444,436	-	5,444,436
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	3,500	83,206	-	-	-	-	-	-	-	-	-	86,706	-	86,706
124 Accounts Receivable - Other Government	7,589	-	-	-	-	-	-	-	-	-	-	7,589	-	7,589
125 Accounts Receivable - Miscellaneous	-	-	-	315,664	-	-	-	-	-	589,827	-	905,491	-	905,491
126 Accounts Receivable - Tenants	102,453	-	-	-	-	-	4,141	-	-	-	-	106,594	-	106,594
126.1 Allowance for Doubtful Accounts - Tenants	(10,245)	-	-	-	-	-	-	-	-	-	-	(10,245)	-	(10,245)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	3,614	-	-	-	-	-	-	-	-	-	-	3,614	-	3,614
128 Fraud Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128.1 Allowance for Doubtful Accounts - Fraud	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129 Accrued Interest Receivable	512	-	-	-	-	-	-	-	-	-	-	512	-	512
120 Total Receivables, Net of Allowances for Doubtful Accounts	107,423	83,206	-	315,664	-	-	4,141	-	-	589,827	-	1,100,261	-	1,100,261
131 Investments - Unrestricted	534,272	-	-	-	-	-	-	-	-	-	-	534,272	-	534,272
132 Investments - Restricted	-	-	-	-	-	-	-	-	-	-	391,580	391,580	-	391,580
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	56,765	-	-	-	-	-	3,431	-	3,313	11,391	-	74,900	-	74,900
143 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.1 Allowance for Obsolete Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144 Inter Program Due From	83,206	-	-	-	-	-	-	-	-	879,491	-	962,697	(962,697)	-
145 Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 Total Current Assets	3,223,668	83,206	-	396,767	-	-	406,368	151,314	1,087,351	2,767,892	391,580	8,508,146	(962,697)	7,545,449
161 Land	1,364,771	-	-	-	-	-	685,162	-	-	190,000	-	2,239,933	-	2,239,933
162 Buildings	51,888,341	-	-	-	-	-	3,318,485	-	-	737,971	-	55,944,797	-	55,944,797
163 Furniture, Equipment & Machinery - Dwellings	907,277	-	-	-	-	-	-	-	-	-	-	907,277	-	907,277
164 Furniture, Equipment & Machinery - Administration	58,981	-	-	-	-	-	175,949	-	27,596	329,427	-	591,953	-	591,953
165 Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166 Accumulated Depreciation	(41,605,160)	-	-	-	-	-	(1,993,829)	-	(27,596)	(1,050,122)	-	(44,676,707)	-	(44,676,707)
167 Construction in Progress	957,455	-	-	-	-	-	12,510	-	-	-	-	969,965	-	969,965
168 Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	13,571,665	-	-	-	-	-	2,198,277	-	-	207,276	-	15,977,218	-	15,977,218
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	750,443	-	-	-	-	-	-	411,618	-	1,162,061	-	1,162,061
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174 Other Assets	-	-	120,000	-	-	-	3,055	-	-	-	-	123,055	-	123,055
176 Investments in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180 Total Non-Current Assets	13,571,665	-	870,443	-	-	-	2,201,332	-	-	618,894	-	17,262,334	-	17,262,334
200 Deferred Outflow of Resources	274,131	-	-	-	-	-	-	-	84,979	48,553	-	407,663	-	407,663
290 Total Assets and Deferred Outflow of Resources	17,069,464	83,206	870,443	396,767	-	-	2,607,700	151,314	1,172,330	3,435,339	391,580	26,178,143	(962,697)	25,215,446

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2020

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	COCC	5 Fiduciary	Subtotal	ELIM	Total
311 Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	7,527	-	-	-	-	-	4,703	-	416	7,714	-	20,360	-	20,360
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	36,684	-	-	-	-	-	84,184	-	16,924	6,703	-	144,495	-	144,495
322 Accrued Compensated Absences - Current Portion	8,109	-	-	-	-	-	-	-	3,728	1,524	-	13,361	-	13,361
324 Accrued Contingency Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325 Accrued Interest Payable	-	-	-	-	-	-	177,610	-	-	-	-	177,610	-	177,610
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333 Accounts Payable - Other Government	43,059	-	-	-	-	-	18,450	-	-	-	-	61,509	-	61,509
341 Tenant Security Deposits	134,910	-	-	-	-	-	5,100	-	-	-	-	140,010	-	140,010
342 Unearned Revenue	32,991	-	-	-	-	-	422	151,314	-	5,910	-	190,637	-	190,637
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	143,613	-	-	-	-	-	34,633	-	-	59,030	-	237,276	-	237,276
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Other Current Liabilities	-	-	-	-	-	-	115,395	-	-	-	-	115,395	-	115,395
346 Accrued Liabilities - Other	159,393	-	-	-	-	-	82,366	-	8,521	142,402	-	392,682	-	392,682
347 Inter Program - Due To	-	83,206	879,491	-	-	-	-	-	-	-	-	962,697	(962,697)	-
348 Loan Liability - Current	-	-	-	-	-	-	209,684	-	-	-	-	209,684	-	209,684
310 Total Current Liabilities	566,286	83,206	879,491	-	-	-	732,547	151,314	29,589	223,283	-	2,665,716	(962,697)	1,703,019
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	1,285,284	-	-	-	-	-	2,429,936	-	-	8,324	-	3,723,544	-	3,723,544
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353 Non-current Liabilities - Other	-	-	-	-	-	-	525,768	-	68,819	-	-	594,587	-	594,587
354 Accrued Compensated Absences - Non Current	45,947	-	-	-	-	-	-	-	21,127	8,637	-	75,711	-	75,711
355 Loan Liability - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	1,002,963	-	-	-	-	-	-	-	284,890	178,516	-	1,466,369	-	1,466,369
350 Total Non-Current Liabilities	2,334,194	-	-	-	-	-	2,955,704	-	374,836	195,477	-	5,860,211	-	5,860,211
300 Total Liabilities	2,900,480	83,206	879,491	-	-	-	3,688,251	151,314	404,425	418,760	-	8,525,927	(962,697)	7,563,230
400 Deferred Inflow of Resources	208,795	-	-	-	-	-	-	-	96,203	35,928	-	340,926	-	340,926
508.4 Net Investment in Capital Assets	12,142,768	-	-	-	-	-	(266,292)	-	-	139,922	-	12,016,398	-	12,016,398
511.4 Restricted Net Position	-	-	-	-	-	-	-	-	346,406	-	391,580	737,986	-	737,986
512.4 Unrestricted Net Position	1,817,421	-	(9,048)	396,767	-	-	(814,259)	-	325,296	2,840,729	-	4,556,906	-	4,556,906
513 Total Equity - Net Assets / Position	13,960,189	-	(9,048)	396,767	-	-	(1,080,551)	-	671,702	2,980,651	391,580	17,311,290	-	17,311,290
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	17,069,464	83,206	870,443	396,767	-	-	2,607,700	151,314	1,172,330	3,435,339	391,580	26,178,143	(962,697)	25,215,446

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2020

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	COCC	5 Fiduciary	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	1,348,205	-	-	-	-	-	88,338	-	-	-	-	1,436,543	-	1,436,543
70400 Tenant Revenue - Other	137,851	-	-	-	-	-	-	-	-	-	-	137,851	-	137,851
70500 Total Tenant Revenue	1,486,056	-	-	-	-	-	88,338	-	-	-	-	1,574,394	-	1,574,394
70600 HUD PHA Operating Grants	4,765,711	336,937	-	-	44,255	-	197,045	52,236	12,600,316	-	-	17,996,500	-	17,996,500
70610 Capital Grants	1,174,575	-	-	-	-	-	-	-	-	-	-	1,174,575	-	1,174,575
70710 Management Fee	-	-	-	-	-	-	-	-	-	919,945	-	919,945	(919,945)	-
70720 Asset Management Fee	-	-	-	-	-	-	-	-	-	99,960	-	99,960	(99,960)	-
70730 Book Keeping Fee	-	-	-	-	-	-	-	-	-	71,944	-	71,944	(71,944)	-
70740 Front Line Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70750 Other Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70700 Total Fee Revenue	-	-	-	-	-	-	-	-	-	1,091,849	-	1,091,849	(1,091,849)	-
70800 Other Government Grants	-	-	-	983,888	-	-	-	-	-	-	-	983,888	-	983,888
71100 Investment Income - Unrestricted	11,782	-	-	-	-	-	10,668	-	401	-	1,238	24,089	-	24,089
71200 Mortgage Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71400 Fraud Recovery	-	-	-	-	-	-	-	-	21,666	-	-	21,666	-	21,666
71500 Other Revenue	109,809	-	13,333	-	-	108,769	-	-	2,580	270,717	470,742	975,950	(108,769)	867,181
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72000 Investment Income - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70000 Total Revenue	7,547,933	336,937	13,333	983,888	44,255	108,769	296,051	52,236	12,624,963	1,362,566	471,980	23,842,911	(1,200,618)	22,642,293
91100 Administrative Salaries	264,145	84,105	-	38,452	25,992	-	6,722	-	284,319	139,042	-	842,777	-	842,777
91200 Auditing Fees	20,600	-	-	-	-	-	9,950	-	25,750	5,150	-	61,450	-	61,450
91300 Management Fee	731,427	50,045	-	-	-	-	31,259	25,825	200,004	-	-	1,038,560	(1,007,301)	31,259
91310 Book-keeping Fee	71,945	8,917	-	-	-	-	-	-	-	-	-	80,862	(80,862)	-
91400 Advertising and Marketing	-	-	-	-	-	-	-	-	-	2,066	-	2,066	-	2,066
91500 Employee Benefit contributions - Administrative	290,934	35,514	-	14,308	18,263	-	-	-	107,861	85,744	-	552,624	-	552,624
91600 Office Expenses	205,264	263	-	105,639	-	108,769	6,817	3,727	202,355	327,878	-	960,712	-	960,712
91700 Legal Expense	67,517	-	-	-	-	-	-	-	-	17,374	-	84,891	-	84,891
91800 Travel	1,453	-	-	-	-	-	-	-	-	6,706	-	8,159	-	8,159
91810 Allocated Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91900 Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91000 Total Operating - Administrative	1,653,285	178,844	-	158,399	44,255	108,769	54,748	29,552	820,289	583,960	-	3,632,101	(1,088,163)	2,543,938
92000 Asset Management Fee	88,474	23,981	-	-	-	-	-	-	-	-	-	112,455	(112,455)	-
92100 Tenant Services - Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92200 Relocation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92400 Tenant Services - Other	25,639	-	-	-	-	-	-	-	-	4,006	-	29,645	-	29,645
92500 Total Tenant Services	25,639	-	-	-	-	-	-	-	-	4,006	-	29,645	-	29,645

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2020

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	COCC	5 Fiduciary	Subtotal	ELIM	Total
93100 Water	196,927	-	-	-	-	-	17,855	-	-	958	-	215,740	-	215,740
93200 Electricity	232,878	-	-	-	-	-	37,560	-	-	12,116	-	282,554	-	282,554
93300 Gas	215,657	-	-	-	-	-	11,246	-	-	3,079	-	229,982	-	229,982
93400 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93600 Sewer	274,332	-	-	-	-	-	19,954	-	-	1,219	-	295,505	-	295,505
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93000 Total Utilities	919,794	-	-	-	-	-	86,615	-	-	17,372	-	1,023,781	-	1,023,781
94100 Ordinary Maintenance and Operations - Labor	265,178	76,741	-	-	-	-	1,087	-	-	-	-	343,006	-	343,006
94200 Ordinary Maintenance and Operations - Materials and Other	345,671	-	-	-	-	-	1,482	-	-	254	-	347,407	-	347,407
94300 Ordinary Maintenance and Operations Contracts	1,664,680	9,750	-	-	-	-	40,130	22,684	38,612	35,493	-	1,811,349	-	1,811,349
94500 Employee Benefit Contributions - Ordinary Maintenance	165,787	47,621	-	-	-	-	-	-	-	-	-	213,408	-	213,408
94000 Total Maintenance	2,441,316	134,112	-	-	-	-	42,699	22,684	38,612	35,747	-	2,715,170	-	2,715,170
95100 Protective Services - Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95200 Protective Services - Other Contract Costs	12,174	-	-	-	-	-	-	-	209	585	-	12,968	-	12,968
95300 Protective Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95000 Total Protective Services	12,174	-	-	-	-	-	-	-	209	585	-	12,968	-	12,968
96110 Property Insurance	197,226	-	-	-	-	-	12,176	-	1,657	2,228	-	213,287	-	213,287
96120 Liability Insurance	80,092	-	-	-	-	-	450	-	17,455	1,242	-	99,239	-	99,239
96130 Workmen's Compensation	3,395	-	-	-	-	-	-	-	6,532	528	-	10,455	-	10,455
96140 All Other Insurance	3,512	-	-	-	-	-	303	-	8	5,433	-	9,256	-	9,256
96100 Total Insurance Premiums	284,225	-	-	-	-	-	12,929	-	25,652	9,431	-	332,237	-	332,237
96200 Other General Expenses	-	-	-	-	-	-	-	-	-	-	80,400	80,400	-	80,400
96210 Compensated Absences	29,292	-	-	-	-	-	-	-	23,799	4,206	-	57,297	-	57,297
96300 Payments in Lieu of Taxes	35,470	-	-	-	-	-	18,450	-	-	-	-	53,920	-	53,920
96400 Bad debt - Tenant Rents	70,764	-	-	-	-	-	166	-	-	-	-	70,930	-	70,930
96500 Bad debt - Mortgages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96600 Bad debt - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96800 Severance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96000 Total Other General Expenses	135,526	-	-	-	-	-	18,616	-	23,799	4,206	80,400	262,547	-	262,547
96710 Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	88,434	-	-	-	-	88,434	-	88,434
96720 Interest on Notes Payable (Short and Long Term)	61,516	-	-	-	-	-	-	-	-	2,368	-	63,884	-	63,884
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-	1,528	-	-	-	-	1,528	-	1,528
96700 Total Interest Expense and Amortization Cost	61,516	-	-	-	-	-	89,962	-	-	2,368	-	153,846	-	153,846
96900 Total Operating Expenses	5,621,949	336,937	-	158,399	44,255	108,769	305,569	52,236	908,561	657,675	80,400	8,274,750	(1,200,618)	7,074,132
97000 Excess of Operating Revenue over Operating Expenses	1,925,984	-	13,333	825,489	-	-	(9,518)	-	11,716,402	704,891	391,580	15,568,161	-	15,568,161
97100 Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97200 Casualty Losses - Non-capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97300 Housing Assistance Payments	-	-	-	813,756	-	-	-	-	11,312,336	-	-	12,126,092	-	12,126,092
97350 HAP Portability-In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97400 Depreciation Expense	1,100,742	-	-	-	-	-	140,260	-	-	1,403	-	1,242,405	-	1,242,405
97500 Fraud Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97600 Capital Outlays - Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97700 Debt Principal Payment - Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97800 Dwelling Units Rent Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90000 Total Expenses	6,722,691	336,937	-	972,155	44,255	108,769	445,829	52,236	12,220,897	659,078	80,400	21,643,247	(1,200,618)	20,442,629

Lansing Housing Commission

Financial Data Schedules Year Ended June 30, 2020

	Project Total	14.PHC Public Housing CARES Act Funding	1 Business Activities	2 State/Local	14.896 PIH Family Self-Sufficiency Program	14.CCC Central Office Cost Center CARES Act Funding	6.1 Component Unit - Discretely Presented	14.HCC HCV CARES Act Funding	14.871 Housing Choice Vouchers	COCC	5 Fiduciary	Subtotal	ELIM	Total
10010 Operating Transfer In	689,820	-	-	-	-	-	-	-	-	-	-	689,820	(689,820)	-
10020 Operating transfer Out	(689,820)	-	-	-	-	-	-	-	-	-	-	(689,820)	689,820	-
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10070 Extraordinary Items, Net Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10093 Transfers between Program and Project - In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	825,242	-	13,333	11,733	-	-	(149,778)	-	404,066	703,488	391,580	2,199,664	-	2,199,664
11020 Required Annual Debt Principal Payments	137,867	-	-	-	-	-	28,367	-	-	47,976	-	214,210	-	214,210
11030 Beginning Equity	13,134,947	-	(22,381)	385,034	-	-	(930,773)	-	267,636	2,277,163	-	15,111,626	-	15,111,626
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11100 Changes in Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11170 Administrative Fee Equity	-	-	-	-	-	-	-	-	325,296	-	-	325,296	-	325,296
11180 Housing Assistance Payments Equity	-	-	-	-	-	-	-	-	346,406	-	-	346,406	-	346,406
11190 Unit Months Available	9,996	-	-	-	-	-	360	-	21,936	-	-	32,292	-	31,932
11210 Number of Unit Months Leased	9,593	-	-	-	-	-	360	-	19,770	-	-	29,723	-	29,363
11270 Excess Cash	2,151,679	-	-	-	-	-	-	-	-	-	-	2,151,679	-	2,151,679
11610 Land Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11620 Building Purchases	1,174,575	-	-	-	-	-	-	-	-	-	-	1,174,575	-	1,174,575
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Neighborhoods, Arts and Citizen Engagement

Department ARPA UPDATES:

FYI: Please speak with Finance about the status of purchases, orders, pending delivery updates, etc. This status report can be provided in writing from budget.

OFE

- A. **VITA Mobile (\$735,000):** We currently have the drawings for the bus options of 32 ft and 36 ft. We will proceed when United Way has hired the new program manager for the VITA program (interviews are in process).
- B. **Marketing of OFE (\$100,000):** We expect to begin purchasing marketing materials this week. We created a form for the FEC staff at Cristo Rey to use when submitting a proposed expense to us (attached) that ensures we follow City purchasing procedures. OFE will retain control of the funds, paying vendors directly upon approval of the request form.
- C. **Clear DWLS balances (\$102,000):** We have been given the necessary data from 54A District Court to clear these balances. Emily Linden in Strategy is currently analyzing that data and converting it into spreadsheet form (from PDF), and that work will be complete this week. Then we will send out the first mailing, notifying residents of their eligibility to have their debt cleared. The process will be low-lift for residents – ideally, a simple phone call to OFE, and possibly getting a copy of their driving record from Secretary of State. We are also participating in the Secretary of State's Road to Restoration event on April 12 to do additional outreach. Rules of eligibility: Lansing resident, with court debt that is the barrier to getting driver's license restored, if said debt is not the result of domestic violence, weapons, or substance use.

DNACE

- A. **NAB Grants (\$400,000):**
 - a. Deadline for Neighborhood Grant applications: March 3.
 - b. \$200,000 will be awarded directly to Civic Organizations for projects that impact Neighborhoods for FY 23 – same for FY 24.
 - i. The budgeted general fund line item will be utilized for Neighborhoods In Bloom as well as additional Neighborhood Trash Clean Ups (similar to how we schedule with Council Members and Neighborhood Leaders)
 - c. Once Awarded- there will be a press release listing the organizations/projects and locations (as done in previous years) and the information will be posted in the Neighborhood News and on the website.
- B. **Gun Violence Prevention Grants (\$300,000):**
 - a. Grant Application and Rubric being finalized to allow for awards late this spring.
 - b. Gun Violence Task Force will review and score the applications.

FY 2024 Budget: I have provided my budget request to the Mayor for his consideration. I have not had the opportunity to discuss my budget as we do each year. I look forward to having that meeting and discussing the Department's budget at our department presentation on April 24th.





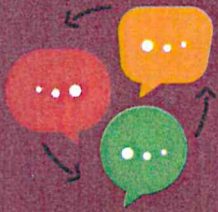
LANSING
FINANCIAL
EMPOWERMENT
CENTER
NO COST
ONE-ON-ONE
FINANCIAL COUNSELING

FEC WARD 1 IMPACT REPORT 2022



Andy Schor, Mayor

Cristo Rey
community
center



136 sessions

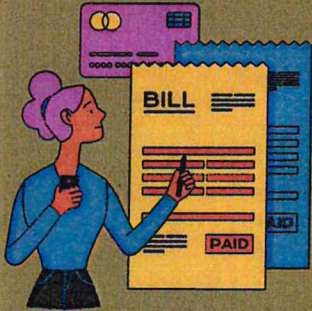
61 unique clients



42 budgets created



18 payment plans
developed



5 clients reduced
delinquent accounts

5 opened a safe and
affordable bank
account



\$44,679 debt reduced by
Ward I clients

the average client reduced
their debt by 26%

11% are homeowners



62%
are
renters



26% are
housing
unstable

average age: 40

average household
income: \$28,185



African-American/Black: 44%
American Indian/Alaska Native: 3%
Asian: 2%
Multiple Races: 5%
White: 39%
Other: 3%
Prefer not to Answer: 3%

Female: 52%
Male: 48%



(517) 483-4550



1717 N High St., Lansing

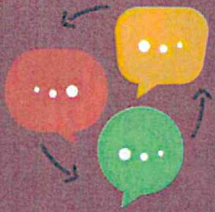


LANSING
FINANCIAL
EMPOWERMENT
CENTER
NO COST
ONE-ON-ONE
FINANCIAL COUNSELING

FEC WARD 2 IMPACT REPORT 2022



Andy Schor, Mayor



133 sessions

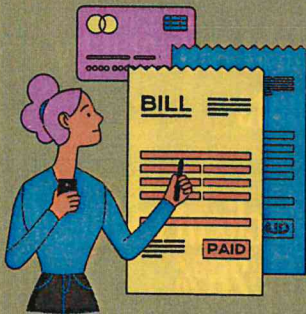
55 unique clients



43 budgets created



11 payment plans developed



14 clients reduced delinquent accounts

12 increased their credit score by 35+ points



\$196,769 debt reduced by Ward 2 clients

the average client reduced their debt by 37%

16% are homeowners



58% are renters



19% are housing unstable

average age: 41

average household income: \$29,759



African-American/Black: 56%
American Indian/Alaska Native: 0%
Asian: 0%
Multiple Races: 2%
White: 36%
Other: 2%
Prefer not to Answer: 2%

Female: 64%
Male: 35%



(517) 483-4550



1717 N High St., Lansing



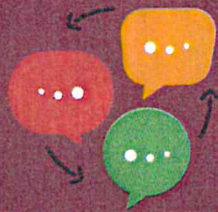
LANSING
FINANCIAL
EMPOWERMENT
CENTER
NO COST
ONE-ON-ONE
FINANCIAL COUNSELING

FEC WARD 3 IMPACT REPORT

2022



Cristo Rey
community
center



122 sessions

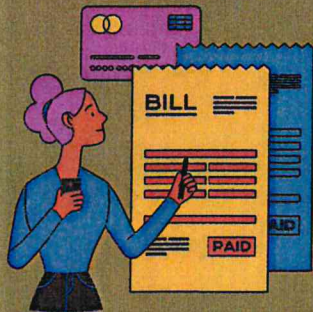
49 unique clients



33 budgets created



15 payment plans
developed



5 clients reduced
delinquent accounts

4 increased their credit
score by 35+ points



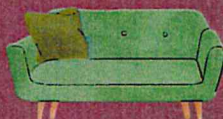
\$94,837 debt reduced by
Ward 3 clients

the average client reduced
their debt by 22%

22% are homeowners



49%
are
renters



22% are
housing
unstable

average age: 39

average household
income: \$32,194



African-American/Black: 55%
American Indian/Alaska Native: 0%
Asian: 4%
Multiple Races: 2%
White: 33%
Other: 0%
Prefer not to Answer: 4%

Female: 61%
Male: 39%



(517) 483-4550

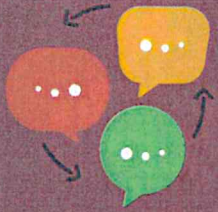


1717 N High St., Lansing



LANSING
FINANCIAL
EMPOWERMENT
CENTER
NO COST
ONE-ON-ONE
FINANCIAL COUNSELING

FEC WARD 4 IMPACT REPORT 2022



106 sessions

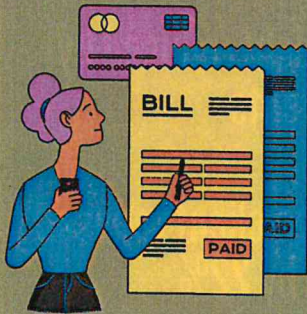
57 unique clients



43 budgets created



13 payment plans
developed



9 clients reduced
delinquent accounts

4 increased their credit
score by 35+ points



\$33,165 debt reduced by
Ward 4 clients

the average client reduced
their debt by 19%

11% are homeowners



61%
are
renters



26% are
housing
unstable

average age: 40

average household
income: \$27,001



African-American/Black: 42%
American Indian/Alaska Native: 2%
Asian: 4%
Multiple Races: 0%
White: 51%
Other: 2%
Prefer not to Answer: 0%

Female: 67%
Male: 33%



(517) 483-4550



1717 N High St., Lansing



City of Lansing **NEWS RELEASE**

The Office of Mayor Andy Schor



For Immediate Release
January 3, 2023

Contact: Scott Bean
(517) 582-3480

Schor Announces ARPA Community Grant Awards

(LANSING) - Mayor Andy Schor today announced local organizations who were awarded grants as part of the City's allocation of American Rescue Plan Act (ARPA) dollars. The ARPA appropriations resolution, proposed by the Mayor and passed by the Lansing City Council, set aside just under \$2 million to be distributed to community groups.

"These funds provided by the federal government through ARPA are going to help fund some great programs all across Lansing and for Lansing residents. This diverse group of organizations are doing great work in our community, especially after the effects of COVID on Lansing. Being able to help share this one-time funding to boost their programs as a result of the COVID pandemic is a fantastic step forward," said Mayor Schor. "The advisory review committee recommended a broad selection to me in terms of services provided, target demographics, and locations within the City. It was a hard job to narrow down all of these requests and they did a great job managing the list."

"I'm pleased to see these grants going to a range of worthy organizations doing such important work across Lansing. Whether for building transitional housing for our homeless population, infrastructure improvements to make the city more accessible for the disabled, or offering essential community health services, this funding will help some of our most impactful service groups start the new year off strong as they continue to make Lansing a more vibrant and welcoming place for everyone," Congresswoman Elissa Slotkin stated.

The City received 67 applications from organizations across the City, totaling just under \$18 million in funding requests. After initial screening reviews for eligibility under the federal guidelines, City officials began a thorough and thoughtful analysis of the eligible requests.

Applications were reviewed by a broad, diverse range of voices and backgrounds within Lansing city government. Advised by both the City's Chief Financial Officer, Desiree A. Kirkland, and Daphine Whitfield, the City's ARPA Fund Manager, the review group included the following:

- Jane Bais-DiSessa, Deputy Mayor for Operations & Chief of Staff
- Kim Coleman, Director, Department of Human Relations & Community Services
- DeLisa Fountain, Director, Department of Neighborhoods, Art & Citizen Engagement
- Joe McClure, Budget Director
- Lucianna Solis, Manager, Mayor's Community Relations & Faith-Based Initiatives
- Mark Lawrence, Deputy Chief of Staff & Citizen Advocate

Earlier this year, Mayor Schor proposed, and Lansing City Council appropriated all the funds received from the federal government. This included \$1.9 million in one-time funding for eligible community groups and programs directly serving Lansing residents that qualified under federal guidelines and rules. Each organization awarded funds is required to have ongoing liability insurance as well. Below is the full list of community organizations and their funding:

<u>Organization</u>	<u>Amount</u>	<u>Specific Program(s) Recommended</u>
Cristo Rey Community Center	\$99,934	Revenue Replacement for Healthcare Services
East Side Community Action Center	\$60,000	Transitional Assistance for Housing/Utilities/Rent
GAAY Sports	\$5,000	LGBTQ Team Sports Programs
Habitat for Humanity	\$50,000	Transitional Housing for Homeless Population
Holy Cross Services	\$290,000	Capital Project for Homeless Service Expansion
KCS Angels	\$60,000	Hire Part-time Staff to Help Disabled Adults
Potter Park Zoo	\$50,000	Revenue Replacement & Educational Services
Punks With Lunch	\$20,000	Food kits to Homeless & Others w/Food Insecurities
Riverwalk Theatre	\$20,000	Revenue Replacement & Capital Upgrades
Women's Center	\$62,000	Mental Health Services for Women
NNOV, Inc.	\$50,000	Home Furnishing Needs for Veterans
Suits in the City	\$30,000	Revenue Replacement for LGBTQ Community Events
The Village Lansing	\$10,000	Violence Prevention Initiatives & Programs
YMCA Oak Park	\$25,000	Handicapped Ramp and Capital Improvements
Boys and Girls Club	\$105,280	Revenue Replacement & Kitchen Improvements to Expand Food Service
Cardboard Prophets	\$20,000	Capital Area Diaper Bank and Laundry Events
LMTS Community Outreach	\$135,000	Mental Health & Food Insecurity Programs
The Turning Point of Lansing	\$147,000	Math, Reading, SAT Prep, Life Skills for Lansing students
Brand New Me - Reading Readiness	\$15,000	Educational Programs for Children w/Special Challenges
Care Free Medical	\$50,000	Free Medical & Dental Services for Those in Need
End Violent Encounters (EVE)	\$125,000	Domestic Violence & Sexual Assault Housing & Support Programs
MI Just Cause	\$100,000	Capital Improvements to Youth Housing Facility
Salus Center	\$46,000	LGBTQ Community Reconnect Program
South Lansing Ministries	\$15,000	Food Delivery Program for Disabled, Elderly & Those in Need
Women's Opportunity House	\$50,000	Financial Assistance & Support Programs for Women in Need
Essential Blessings	\$10,000	Personal Care Items for Homeless
Greater Lansing Food Bank	\$250,000	Backpack Food Kits for Lansing School District Students
TOTAL:	\$1,900,214	

“Thank you to President Biden and Vice-President Harris for their leadership in ensuring that these federal funds were made available to effect programs that directly impact our residents. Our congressional delegation should also be commended, especially Congresswoman Elissa Slotkin, and US Senators Debbie Stabenow and Gary Peters, for ensuring federal funds were available to help local communities and agencies working directly with our residents,” Schor said.

Reactions from several community groups who received funding include:

“I am ecstatic to receive support for this Reading Readiness program. We will take another step forward towards our community service goals. Thank you for considering and for caring,” said Lee Taylor, Director of Brand New Me.

“Essential Blessings started just a few years ago as a way I could help the homeless in the area because I myself experienced homelessness less than 4 years ago. This grant will allow us to continue blessing Lansing’s homeless and at-risk population by providing personal care items. Thank you. This is a game changer for my organization,” stated Michelle Gondal of Essential Blessings.

“Care Free is very excited and honored to receive this funding. It will help us further expand our footprint in the community and will allow us to provide medical care to even more of Lansing’s residents who need it most,” said Dr. Farhan Bhatti, CEO of Care Free Medical.

“We are so grateful that the City of Lansing understands the value of safe and affordable housing, especially when the need for a healthy home is more important than ever,” said Carmen Hall, Director of Philanthropy, Habitat for Humanity Capital Region. “We believe the City of Lansing ARPA grant funding will have a significant impact on creating transitional housing for those who are in need of safe and healthy housing.”

“We are overjoyed by receiving this grant money. This will ensure the long-term sustainability of GAAY Sports and enables our organization to continue to grow in 2023 and beyond,” stated Nicholas J. Wendling, President, GAAY Sports. “GAAY Sports looks forward to facilitating more safe recreational sports for the LGBTQI+ community in the capital area for many years to come!”

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, county, and local governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to support our communities and invest in the future. Per federal guidance the funds must be used to replace lost public sector revenue, support the COVID-19 public health and economic response, provide premium pay for eligible workers performing essential work, and invest in water, sewer, and broadband infrastructure investments.

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ARPA Applications 2022

	Organization	Amount Requested	
1	Allen Neighborhood Ctr	250,000.00	
2	Alpha's Painting	15,000.00	
3	Boys & Girls	105,280.00	
4	Brand New Me - "Reading	15,000.00	
5	Brand New Me -True Culture	15,000.00	
6	Brave Space Program	64,500.00	
7	Cardboard Prophets	30,000.00	
8	Care Free Medical	50,000.00	
9	Charismatic Comm Dvmt	72,000.00	
10	Child & Family Services	321,660.00	
11	City Life	75,000.00	
12	Cristo Rey	99,934.00	
13	Cut the Bonez	10,000.00	
14	DawnJoy Corp	95,000.00	
15	DFH Media Group	12,000.00	
16	DRM Int'l Learning Ctr	385,000.00	
17	East Side Comm Action Ctr	227,032.00	
18	EL3VATEE LLC	25,000.00	
19	End Violent Encounters (EVE)	150,000.00	
20	Essential Blessings	10,000.00	
21	Freyas, LLC	10,000.00	
22	GAAY Sports	5,000.00	
23	Greater Lansing Food	750,000.00	
24	Habitat for Humanity	50,000.00	
25	Higher Ground	100,000.00	
26	Holy Cross Services	500,000.00	
27	Ilesha Bates	150,000.00	
28	International Humanitarian	400,000.00	
29	KCS Angels	60,000.00	
30	Kingdom Ministries	250,000.00	
31	Lansing Area Safety	32,658.20	
32	Lansing Foundation	125,000.00	
33	Lansing School District	350,000.00	
34	LMTS Comm Outreach	135,000.00	
35	MI Just Cause	250,000.00	
36	MICA	44,000.00	
37	NNOV, Inc.	50,000.00	
38	Nonprofit Network	40,000.00	
39	North Star Alliance	159,608.00	
40	Omega Designs	15,000.00	
41	Open Arms	500,000.00	
42	Our Space 517	300,000.00	
43	Piano Got Keys	100,000.00	
44	Potter Park Zoo	175,000.00	

45	Punks With Lunch	20,000.00	
46	RBM Properties	344,150.00	
47	Release Fitness, LLC	7,989.00	
48	Rhema Word House	15,320.00	
49	Riverwalk Theatre	23,775.00	
50	Salus Center	46,000.00	
51	Small Talk Children's	33,295.00	
52	South Lansing Min	15,000.00	
53	Southside Comm Coalition	83,500.00	
54	Sovereign Air	8,000,000.00	
55	Speed Cleaning	9,000.00	
56	Suits in the City	100,000.00	
57	SWAG	85,000.00	
58	The Porter	846,980.00	
59	The Questioning	5,000.00	
60	The Turning Point	247,000.00	
61	The Village	291,600.00	
62	Urban Beat	50,900.00	
63	Women's Center	82,954.00	
64	Women's Opportunity	103,815.50	
65	YMCA Oak Park	160,000.00	
66	517 Hope	350,000.00	
67	Dean Apartments	330,000.00	
	TOTAL:	17,829,950.70	

City of Lansing

ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>				
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>				
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>				
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>				
15 Points Available	Points Awarded	0 points	3 points	7 points	15 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing

ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	<i>More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.</i>				
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	<i>More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).</i>				
5 Points Available	___ Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	<i>More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.</i>				
5 Points Available	___ Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? IF APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	<i>More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.</i>				
5 Points Available	___ Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	___ Total Points Awarded				

1/9/2023 – Committee of the Whole

Mayor ARPA Community Grants Awards- Overview on Determination

Ms. DiSessa stated they did receive a great response on the applications, and then outlined the number of applications. She began with the process of a total of 67 applications and \$17,829,00 in the terms for the amount request of the \$1.9 million. The intent of the ARPA funds is to provide support to respond to the COVID-19 impacts. On November 21, 2022 the ARPA Committee convened and reviewed the 67 applications, of those they recommended 27. As far as process, the prime directive was to review the qualify applications, and when reviewing they agreed to protocols. That was in addition to the questions on the applications. Those included did the request comply with ARPA regulations, it fell under ARPA usage category code, and use the Matrix as a guide. The Committee reviewed the matrix in the packet. Ms. DiSessa stated that as of today, all applicants have been informed. For those that did not meet qualifications, they were provided with recommendations for other funding that they may qualify for. The qualified applicants have received information on how to meet the ARPA guidelines. Ms. Daphne Whitfield was present as the ARPA Fund Manager.

Council President Wood asked for copies of the individual matrix for each applicant so they can explain how the scoring was done for the results.

Council Member Hussain asked if they got tailored feedback, and Ms. DiSessa confirmed they did. Ms. DiSessa noted that the matrix is one part of the evaluation, and when looking at other items such as ARPA qualifications and qualifications under the code. They also looked to make sure they served the citizens of Lansing.

Ms. Whitfield acknowledged that she was not part of the review process, and she is currently doing follow up with those that received funding and those that did not. She confirmed she has received positive feedback. She added that during the application process she spoke to many applicants and during that process they knew the “ask” was incredible, and informed them then that if they do not receive the funds, to reach back out and the City can assist with helping them other resources. The letters went out the week of January 3, 2023 and she has started verbal communications with people this week.

Council Member Jackson referenced the list of awarded applications, specifically Riverwalk Theatre, and how they obtain. Ms. Whitfield outlined the ARPA review qualifications, and Riverwalk lost revenue which met the requirement. Ms. DiSessa it is a non-profit entity, they provide services to the community and they met ARPA regulations. It also depends on what they asked for and it might not have qualified for ARPA.

Council Member Brown asked about what all the factors are.

Council Member Brown noted there is an interest in the score card, and the full picture on how the Committee looked at it.

Ms. DiSessa reiterated that the key qualification was to meet the ARPA regulations, especially when they meet the future reporting. They also had to fall under a specific usage category code. Council Member Brown asked why some were not qualified and those details. Ms. DiSessa stated if they do not meet ARPA qualifications they were not funded, and that could include the project or fund request did not meet the ARPA qualifications.

Council President Wood asked again for the breakdown.

Ms. Whitfield stated a lot of people were disqualified due to the definition of ARPA, and Council President Wood stated Council needs details to explain to the public. Ms. DiSessa stated they applications that were awarded did meet all the top 3 qualifications.

Council Member Hussain asked how the Committee decided on the final amounts for the applications. Ms. DiSessa stated sometime they submitted a request with the breakdown, and looking at ARPA qualifications some of their projects did not qualify so they did not get the full funds.

1/23/2023 Committee of the Whole

Other

Council Member Hussain asked Ms. DiSessa for an update from a request on 1/9/2023 where Council was informed there were 40 applicants not eligible for the Mayor's ARPA funding and his office was going to reach out to all of those that did not get funds and provide them feedback. Ms. DiSessa stated she did not have the exact number of people that they have spoken to so far, but Ms. Whitfield is working on that, adding for the public that if someone did not get funds and they have not heard from them to reach out to Ms. Whitfield and Ms. DiSessa offered to provide contact information to Council. Council Member Hussain then reminded Ms. DiSessa that Council also asked for the scores of the matrix and the applications. Council President Wood confirmed that that information was not provided yet either. She then added that in the past when she was President, she had all outstanding questions added to the next Committee agenda until answers were provided, and she will be implementing that process again in 2023 starting with the next agenda. Ms. DiSessa stated she would be providing the answers to their questions shortly. Council Member Hussain noted he has spoken to some applicants that did not get funds and they wanted to know why the matrix/rubic was not included as part of the application so they knew how they would be ranked. Ms. DiSessa acknowledged that the matrix was an afterthought, but that all questions in there were based on the application itself.

Council Member Brown asked if Ms. Whitfield was documenting the follow up questions. Ms. DiSessa explained that when Ms. Whitfield got the applications, she reviewed to make sure it was complete and all questions answered. She would then call applicants to informed them of missing items and then it was up to them to comply. Council Member Brown asked if there was an appeal process and Ms. DiSessa stated there is not an appeals process; they made recommendations for the best applications. Council Member Brown then asked if they have compiled any of the responses, they have gotten from the applicants that did not get the funds. Ms. DiSessa stated that they have attempted to note when they hear concerns. Council Member Brown asked for the log since Council is only hearing back feedback and then asked if they could meet with the applicants that did not get the funds and provide them with information on other opportunities. Council Member Garza asked if all the funds have been allocated, and Ms. DiSessa stated they are meeting with the awardees now to make sure they comply with the contract then they will receive the funds. Council Member Garza asked if they do not comply with the contract will the mayor open up the application process again, and Ms. DiSessa stated she would have to ask the Mayor on how he wants to proceed. Council Member Brown asked if the contract is standard and Ms. DiSessa stated that there is a contract for capital items if they applied

for that, and if the applied for services there would be other requirements so that contract would focus on that type.

City of Lansing – Suits in the City
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing

ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	<i>More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	<i>More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).</i>		1		
5 Points Available	___ Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	<i>More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.</i>			4	
5 Points Available	___ Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? IF APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	<i>More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.</i>			4	
5 Points Available	___ Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	62Total Points Awarded	0	4	58	0

City of Lansing – SWAG
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing					
ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points
16 Total Points Awarded		0	12	4	0

City of Lansing – The Porter
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			7	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7.						
Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
29 Total Points Awarded		0	11	18	0	

**City of Lansing – The Turning Point
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>				10
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		5 Points Available
8. Performance Measures: Does the Applicant provide of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization, public/private partnership, or educational entity serving the city of Lansing residents? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
Total Points Awarded		0 points	1 point	4 points	5 points	72
Points Awarded		0 points	1 point	4 points	5 points	62
Points Available		0 points	1 point	4 points	5 points	10

City of Lansing – The Village Lansing
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	55 Total Points Awarded	0	13	42	0	

City of Lansing – Urban Beat
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
29 Total Points Awarded		0	15	14	0	

**City of Lansing – Women’s Center of
Greater Lansing
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City’s ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director’s List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
66 Total Points Awarded		0	1	65	0	

**City of Lansing – Women’s Opportunity
House
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City’s ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director’s List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
5 Total Points Awarded		0 points	1 point	4 points	5 points	100 Points Available
54 Total Points Awarded		0 points	1 point	4 points	5 points	54 Total Points Awarded

**City of Lansing – YMCA of Metro Lansing
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
5 Points Available		0 points	1 point	4 points	5 points	5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	Points Awarded
5 Points Available		0 points	1 point	4 points	5 points	5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	Points Awarded
100 Points Available		0	3	62	0	65 Total Points Awarded

**City of Lansing – 517 Hope
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria		Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6.	Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0			
10 Points Available		Points Awarded	0 points	3 points	7 points	10 points
7.	Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0			
5 Points Available		Points Awarded	0 points	1 point	4 points	5 points
8.	Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available		Points Awarded	0 points	1 point	4 points	5 points
9.	Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0			
5 Points Available		Points Awarded	0 points	1 point	4 points	5 points
100 Points Available		Points Awarded	0 points	1 point	4 points	5 points
11 Total Points Awarded			0	11	0	0

City of Lansing – Allen Neigh. Center
ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		3		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
23 Total Points Awarded		0 points	1 point	4 points	5 points	100 Points Available
Points Awarded		0 points	1 point	4 points	5 points	
0						
19						
4						
0						

City of Lansing – Alpha’s Painting
ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>	0			
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City’s ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director’s List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points
0 Total Points Awarded		0	0	0	0

City of Lansing – Boys & Girls Club
ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>				20
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>				15
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization, public/private partnership with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.					5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	100 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	79 Total Points Awarded
		0	1	38	40	

City of Lansing – Brand New Me (Reading)

ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>				10
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing					
ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	59 Total Points Awarded	0	11	38	10

City of Lansing – Brand New Me

(True Culture)

ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	34 Total Points Awarded	0	30	4	0	

City of Lansing – Brave Space Program
ARPA Grant Application - Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
57 Total Points Awarded		0	3	54	0	

City of Lansing – Cardboard Prophets
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
8. Performance Measures: Does the Applicant provide of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.				5	5 Points Available
71 Total Points Awarded		0	5	61	5	

**City of Lansing – Care Free Medical
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>				20
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>				10
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.				10
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
73 Total Points Awarded		0	5	23	45

**City of Lansing – Charismatic Com. Dev.
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	23 Total Points Awarded
		0	19	4	0	

**City of Lansing – Child and Family Services
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
52 Total Points Awarded		0	14	38	0	

City of Lansing – City Life
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				10 Points Available
	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
	19 Total Points Awarded	0	15	4	0	

City of Lansing – Cristo Rey Com. Ctr.
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>				20
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>				10
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	79 Total Points Awarded	0	0	49	30	

City of Lansing – Cut the Bonez
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	5 Total Points Awarded	0	5	0	0	

City of Lansing – DawnJoy Corp
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>	0			
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group						
ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
15 Total Points Awarded		0	15	0	0	

City of Lansing – Dean Apartments
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
46 Total Points Awarded		0	15	31	0	

City of Lansing – DFH Media Group
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
31 Total Points Awarded		0	27	4	0	

**City of Lansing – DRM International
Learning Center
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 points
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	38 Total Points Awarded	0	24	14	0	

City of Lansing – East Side Com. Action Ctr.

ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
15 Points Available	___ Points Awarded	0 points	3 points	7 points	15 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>				10
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group					
ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points
66 Total Points Awarded		0	1	55	10

City of Lansing – EL3VATEE LLC
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	20 Total Points Awarded	0	6	14	0	

**City of Lansing – End Violent Encounters
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing – DFH Media Group					
ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	66 Total Points Awarded	0	1	65	0

City of Lansing – Essential Blessings
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.				10	10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.	0				5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization, public/private partnership, or educational entity serving the city of Lansing residents? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
45 Total Points Awarded		0 points	1 point	4 points	5 points	100 Points Available
Points Awarded		0 points	1 point	4 points	5 points	45 Total Points Awarded
		0	4	34	10	

**City of Lansing – The Questioning
(Evidence for MI Dogman)
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points
6 Total Points Awarded		0	6	0	0

City of Lansing – Freyas LLC
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
10 Total Points Awarded		0	6	4	0	

City of Lansing – GAAY Sports
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1		
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	53 Total Points Awarded	0	12	41	0

**City of Lansing – Greater Lansing Food
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>				10
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).				5	10 points
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.				5	5 points
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	71 Total Points Awarded	0	0	51	20	

**City of Lansing – Habitat for Humanity
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>				10
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).				5	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.				5	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
73 Total Points Awarded		0	0	58	15	

**City of Lansing – Higher Ground
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
27 Total Points Awarded		0	14	13	0	

City of Lansing – Holy Cross
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>				20
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.				5	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
64 Total Points Awarded		0	11	28	25	

City of Lansing – Ilesha Bates (EDOT)
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>	0			
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	64 Total Points Awarded	0	0	0	0	

**City of Lansing – Intern. Humanitarian Ser.
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	49 Total Points Awarded	0	15	34	0	

City of Lansing – KCS Angels
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).					
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
56 Total Points Awarded		0	11	45	0	

City of Lansing – Kingdom Ministries
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	40 Total Points Awarded	0	23	17	0

**City of Lansing – Lansing Area Safety
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	39 Total Points Awarded	0	22	17	0	

**City of Lansing – Lansing Foundation
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	100 Points Available
30 Total Points Awarded		0	3	27	0	

City of Lansing – Lansing School Dist
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
30 Total Points Awarded		0	16	14	0	

**City of Lansing – LMTS Outreach Ser.
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.			4		5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	56 Total Points Awarded	0	11	45	0	

City of Lansing – MI Inst. for Contemp. Art
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	33 Total Points Awarded	0	6	27	0

**City of Lansing – MI Just Cause
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>				20
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.				10
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1		
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.				5
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
67 Total Points Awarded	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points
67 Total Points Awarded	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points

City of Lansing – NNOV Inc
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			7		10 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4		5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
5 Points Available		0 points	1 point	4 points	5 points	5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	Points Awarded
5 Points Available		0 points	1 point	4 points	5 points	5 Points Available
Points Awarded		0 points	1 point	4 points	5 points	Points Awarded
100 Points Available		0 points	1 point	4 points	5 points	100 Points Available
65 Total Points Awarded		0	3	62	0	65 Total Points Awarded

City of Lansing – Nonprofit Network
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	33 Total Points Awarded	0	9	24	0	

City of Lansing – North Star Alliance
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	27 Total Points Awarded	0	16	11	0	

City of Lansing – Omega Designs
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
17 Total Points Awarded		0	3	14	0	

**City of Lansing – Open Arms
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			10 points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
	Points Awarded	0 points	1 point	4 points	5 points	
	48 Total Points Awarded	0	14	34	0	

City of Lansing – Our Space 517
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	37 Total Points Awarded	0	24	13	0	

City of Lansing – Piano Got Keys
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0				5 Points Available
Total Points Awarded		0	8	0	0	100 Points Available
Points Awarded		0 points	1 point	4 points	5 points	5 Points Available

City of Lansing – Potter Park Zoo Soc.
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	Points Awarded	0 points	4	58	0
62 Total Points Awarded		0	4	58	0

City of Lansing – Punks With Lunch
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		10 Points Available
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			5 Points Available
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			5 Points Available
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		5 Points Available
59 Total Points Awarded		0	4	58	0	

**City of Lansing – RBM Prop.
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>	0			
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	24 Total Points Awarded	0	20	4	0	

City of Lansing – Release Fitness
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.		1			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	13 Total Points Awarded	0	9	4	0	

City of Lansing – Rhema Word House
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>		7		
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points
100 Points Available	42 Total Points Awarded	0	21	21	0

City of Lansing – Riverwalk Theatre
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix					
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3		
10 Points Available		0 points	3 points	7 points	10 points
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).			4	
5 Points Available		0 points	1 point	4 points	5 points
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0			
5 Points Available		0 points	1 point	4 points	5 points
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available		0 points	1 point	4 points	5 points
100 Points Available		0 points	1 point	4 points	5 points
55 Total Points Awarded		0	4	51	0

City of Lansing – Salus Center
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7		
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).					
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	58 Total Points Awarded	0	4	54	0	

**City of Lansing – Small Talk Children’s
Advocacy Center
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>		7		
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City’s ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director’s List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	51 Total Points Awarded	0	10	41	0	

City of Lansing – South Lansing Ministries
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>				20
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria		Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
6.	Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.			7	
10 Points Available		Points Awarded	0 points	3 points	7 points	10 points
7.	Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).		1		
5 Points Available		Points Awarded	0 points	1 point	4 points	5 points
8.	Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.			4	
5 Points Available		Points Awarded	0 points	1 point	4 points	5 points
9.	Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4	
5 Points Available		Points Awarded	0 points	1 point	4 points	5 points
100 Points Available		Points Awarded	0 points	1 point	4 points	5 points
68 Total Points Awarded			0	3	45	20

City of Lansing – Southside Com. Coalition
ARPA Grant Application – Scoring Matrix

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>			13	
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>			10	
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>		3		
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>			7	
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.		3			
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.			4		
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
37 Total Points Awarded		0	3	34	0	

**City of Lansing – Sovereign Air Tech.
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>	0			
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
10 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goal/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization, public/private partnership, or educational entity serving the city of Lansing residents? If organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	37 Total Points Awarded	0	0	0	0	0

**City of Lansing – Speed Cleaning
ARPA Grant Application – Scoring Matrix**

Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement
1. COVID Impact: Does this project respond to or mitigates the public health emergency with respect to the COVID-19 pandemic or its negative economic impact?	<i>More points will be awarded to projects that clearly focus on mitigating the negative impacts of the pandemic and identifies the expected impact of the project.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
2. Financial Information: Does Applicant provide a proposed project timeline and a detailed line-item budget that explains how funds for the proposed project will be spent? Does Applicant provide a plan of action to implement project if ARPA funding is not awarded? Is Applicant willing to accept partial funding? Lastly, is this project already underway, or ongoing?	<i>More points will be awarded towards programs that have well thought out (1) timelines that are feasible and allow funds into the local economy sooner than later and (2) budgets that are sufficiently detailed to provide insight into what the money is being spent on.</i>	0			
20 Points Available	___ Points Awarded	0 points	7 points	13 points	20 points
3. Project Description: Does the Applicant provide an overview of their proposed project? Overview should identify: (1) problem attempting to address, (2) the number of individuals the proposed project is anticipated to reach, and (3) a strategy for the placement of project participants in the workforce.	<i>If a program has a lead organization and other partner organizations, more points will be awarded to those that explain the partners involvement in sufficient detail and provide a letter of support from the partnering organizations.</i>		5		
15 Points Available	___ Points Awarded	0 points	5 points	10 points	15 points
4. Economic Impact: Does project help address the economic disparities experienced by low-income individuals and households affected by the COVID pandemic? Does Application address the advancement of minority involvement and equity?	<i>More points will be awarded towards programs that clearly detail how they will address economic disparities due to pandemic and how they will track, and report outcomes as compared to expectations.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points
5. Completion of Application: Does the Applicant respond to all questions identified in the City's ARPA Project Request Form? Additionally, did the application include all necessary documents (i.e., project timeline, job descriptions, Board of Director's List, Financial statement, and Balance & Profit/Loss Statement)?	<i>More points will be awarded towards projects that are clearly addressed, well thought out, and which adequately answer all parts of the question.</i>	0			
10 Points Available	___ Points Awarded	0 points	3 points	7 points	10 points

City of Lansing ARPA Grant Application - Scoring Matrix						
Criteria	Considerations	Not Demonstrated	Below Expectations	Satisfactory	Exceeds Requirement	
6. Public Health Emergency: Will this project remedy a direct or indirect effect of a public health emergency?	More points will be awarded to projects that clearly address an effect of the pandemic and that provide evidence that support application.	0				
7. Self-Sustaining: Will the proposed project be continued after ARPA funding is expended? If yes, does Applicant explain how will funding will be sustained and managed going forward (explain sustainability of the project)? If no, does the Applicant provide a plan to phase project out?	More points will be awarded to well thought out answers and those programs with an emphasis on one-time expenditures (see Grant Guidelines for further details on eligible expenditures).	0				
5 Points Available	Points Awarded	0 points	3 points	7 points	10 points	
8. Performance Measures: Does the Applicant provide performance measures to gauge the success, or failure of the desired project outcome?	More points will be awarded to applications that have well thought out performance measures that are based on assessing the success/failure of the goals/end results of the proposed program and which detail how those performance measures will be calculated.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
9. Organization Type: Is Applicant an existing non-profit organization, public/private partnership, or educational entity serving the city of Lansing residents? If APPLICABLE: Does the Applicant partner with a separate organization to implement their proposed project? If yes, does Applicant provide a brief overview of what their involvement will be in the proposed project?	More points will be awarded to programs that involve and provide equity to industries and disadvantaged communities and which will track the performance measures to quantify the success or failure of the program.	0				
5 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
100 Points Available	Points Awarded	0 points	1 point	4 points	5 points	
5 Total Points Awarded		0	5	0	0	

From CM Wood re: Agenda 5.1.

ARPA Applications 2022			
	Organization	Score	Amount Requested
1	Allen Neighborhood Ctr	23	250,000.00
2	Alpha's Painting	0	15,000.00
3	Boys & Girls	79	105,280.00
4	Brand New Me - "Reading	59	15,000.00
5	Brand New Me -True Culture	34	15,000.00
6	Brave Space Program	57	64,500.00
7	Cardboard Prophets	71	30,000.00
8	Care Free Medical	73	50,000.00
9	Charismatic Comm Dvmt	23	72,000.00
10	Child & Family Services	52	321,660.00
11	City Life	19	75,000.00
12	Cristo Rey	79	99,934.00
13	Cut the Bonez	5	10,000.00
14	DawnJoy Corp	15	95,000.00
15	DFH Media Group	31	12,000.00
16	DRM Int'l Learning Ctr	38	385,000.00
17	East Side Comm Action Ctr	66	227,032.00
18	EL3VATEE LLC	20	25,000.00
19	End Violent Encounters (EVE)	66	150,000.00
20	Essential Blessings	45	10,000.00
21	Freyas, LLC	10	10,000.00
22	GAAY Sports	53	5,000.00
23	Greater Lansing Food	71	750,000.00
24	Habitat for Humanity	73	50,000.00
25	Higher Ground	27	100,000.00
26	Holy Cross Services	64	500,000.00
27	Iesha Bates matrix 0	64	150,000.00
28	International Humanitarian	49	400,000.00
29	KCS Angels	56	60,000.00
30	Kingdom Ministries	40	250,000.00
31	Lansing Area Safety	39	32,658.20
32	Lansing Foundation	30	125,000.00
33	Lansing School District	30	350,000.00
34	LMTS Comm Outreach	56	135,000.00
35	MI Just Cause	67	250,000.00
36	MICA	33	44,000.00
37	NNOV, Inc.	65	50,000.00
38	Nonprofit Network	33	40,000.00
39	North Star Alliance	27	159,608.00
40	Omega Designs	17	15,000.00
41	Open Arms	48	500,000.00
42	Our Space 517	37	300,000.00
43	Piano Got Keys	8	100,000.00
44	Potter Park Zoo	62	175,000.00

award

showing 0 in total

Evidence for MI Dogman 6

Submitted by
County

45	Punks With Lunch	59	20,000.00	20,000
46	RBM Properties	24	344,150.00	
47	Release Fitness, LLC	13	7,989.00	
48	Rhema Word House	42	15,320.00	
49	Riverwalk Theatre	55	23,775.00	20,000
50	Salus Center	58	46,000.00	46,000
51	Small Talk Children's	31	33,295.00	
52	South Lansing Min	68	15,000.00	15,000
53	Southside Comm Coalition	37	83,500.00	
54	Sovereign Air	37	8,000,000.00	
55	Speed Cleaning	5	9,000.00	
56	Suits in the City	62	100,000.00	30,000
57	SWAG	16	85,000.00	
58	The Porter	29	846,980.00	
59	The Questioning		5,000.00	
60	The Turning Point	72	247,000.00	147,000
61	The Village	55	291,600.00	10,000
62	Urban Beat	29	50,900.00	
63	Women's Center	66	82,954.00	62,000
64	Women's Opportunity	54	103,815.50	50,000
65	YMCA Oak Park	65	160,000.00	25,000
66	517 Hope		350,000.00	
67	Dean Apartments	11pts	330,000.00	
	TOTAL:		17,829,950.70	

The Questioning not in information

Earlier this year, Mayor Schor proposed, and Lansing City Council appropriated all the funds received from the federal government. This included \$1.9 million in one-time funding for eligible community groups and programs directly serving Lansing residents that qualified under federal guidelines and rules. Each organization awarded funds is required to have ongoing liability insurance as well. Below is the full list of community organizations and their funding:

<u>Organization</u>	<u>Amount</u>	<u>Specific Program(s) Recommended</u>
Cristo Rey Community Center	\$99,934	Revenue Replacement for Healthcare Services
East Side Community Action Center	\$60,000	Transitional Assistance for Housing/Utilities/Rent
GAAY Sports	\$5,000	LGBTQ Team Sports Programs
Habitat for Humanity	\$50,000	Transitional Housing for Homeless Population
Holy Cross Services	\$290,000	Capital Project for Homeless Service Expansion
KCS Angels	\$60,000	Hire Part-time Staff to Help Disabled Adults
Potter Park Zoo	\$50,000	Revenue Replacement & Educational Services
Punks With Lunch	\$20,000	Food kits to Homeless & Others w/Food Insecurities
Riverwalk Theatre	\$20,000	Revenue Replacement & Capital Upgrades
Women's Center	\$62,000	Mental Health Services for Women
NNOV, Inc.	\$50,000	Home Furnishing Needs for Veterans
Suits in the City	\$30,000	Revenue Replacement for LGBTQ Community Events
The Village Lansing	\$10,000	Violence Prevention Initiatives & Programs
YMCA Oak Park	\$25,000	Handicapped Ramp and Capital Improvements
Boys and Girls Club	\$105,280	Revenue Replacement & Kitchen Improvements to Expand Food Service
Cardboard Prophets	\$20,000	Capital Area Diaper Bank and Laundry Events
LMTS Community Outreach	\$135,000	Mental Health & Food Insecurity Programs
The Turning Point of Lansing	\$147,000	Math, Reading, SAT Prep, Life Skills for Lansing students
Brand New Me - Reading Readiness	\$15,000	Educational Programs for Children w/Special Challenges
Care Free Medical	\$50,000	Free Medical & Dental Services for Those in Need
End Violent Encounters (EVE)	\$125,000	Domestic Violence & Sexual Assault Housing & Support Programs
MI Just Cause	\$100,000	Capital Improvements to Youth Housing Facility
Salus Center	\$46,000	LGBTQ Community Reconnect Program
South Lansing Ministries	\$15,000	Food Delivery Program for Disabled, Elderly & Those in Need
Women's Opportunity House	\$50,000	Financial Assistance & Support Programs for Women in Need
Essential Blessings	\$10,000	Personal Care Items for Homeless
Greater Lansing Food Bank	\$250,000	Backpack Food Kits for Lansing School District Students
TOTAL:	\$1,900,214	

2

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY OF LANSING CITY COUNCIL

WHEREAS, American Airlines has offered one daily nonstop service between the Capital Region Airport (LAN) in Lansing, Michigan to Ronald Reagan Washington National Airport (DCA) in Washington, DC; and

WHEREAS, American Airlines is the LAN's number one airline, and these flights are the only daily flight between Michigan's capital and the nation's capital; and

WHEREAS, Michigan travelers have utilized this service since 2011 when DCA-LAN was launched under Sun Country using the exemption. When Sun Country, under no fault of Michigan, ended this service in 2015 American Airlines applied in 2016 and were granted the exemption until 2018. The FAA granted American Airlines an extension of the exemption in 2018 until October 28, 2023 finding that extending it is in the public interest and would not adversely affect safety; and

WHEREAS, Lansing's regional businesses, elected officials, community leaders and residents rely on this service to reach our nation's capital. Retaining this service will have a long-lasting positive impact on LAN, on future services and our entire region; and

WHEREAS, as LAN is the nearest airport providing service to Michigan's state capital and seat of state government, the home of Michigan State University, the insurance capital of Michigan and the center of more than 400 state associations, the Lansing City Council views convenient air service to DCA essential; and

WHEREAS, American Airlines on February 3, 2023 filed a petition for Extension of Exemption 15867 until October 28, 2028 to the Federal Aviation Administration (FAA) and the U.S. Department of Transportation (USDOT) to extend their exemption authorizing nonstop daily service between LAN and DCA.

NOW, THEREFORE, BE IT RESOLVED, the Lansing City Council supports American Airlines Slot Exemption – Docket Number FAA-2015-3491-0424 request to continue Capital Region Airport (LAN) to Ronald Reagan Washington National Airport (DCA) and continue the daily nonstop service.



The City of
LANSING
City Council

City Hall - 10th Floor
124 W. Michigan Avenue
Lansing, MI 48933-1694
P: 517-483-4177 | F: 517-483-7630
lansingmi.gov/council

February 14, 2023

Secretary Pete Buttigieg
U.S. Department of Transportation
1200 New Jersey Ave. SE
Washington, D.C. 20590

Acting Administrator Billy Nolen
Federal Aviation Administration
Office of the Associate Administrator for Airports (ARP)
800 Independence Ave. SW
Washington, D.C. 20591

RE: American Airlines Slot Exemption – Docket Number FAA-2015-3491-0424

Dear Secretary Buttigieg & Acting Administrator Nolen:

I am writing to respectfully urge your agencies to extend American Airlines' slot exemption for nonstop daily service between the Capital Region International Airport (LAN) in Lansing and Ronald Reagan Washington National Airport (DCA) in Washington, D.C. This air service is of vital importance to my represented district's economic infrastructure, and to the entire mid-Michigan region.

As the only daily flight between Michigan's capital and the nation's capital, we rely on this service to reach Washington, D.C. Without American's exemption, those traveling between mid-Michigan and Washington, D.C. will be denied nonstop service beginning October 2023, and will be forced to fly less preferable and more time-consuming alternatives. Lansing region businesses have worked on multiple occasions to obtain and then preserve LAN-DCA service, as LAN's only nonstop flight to any of the three Washington area airports.

American started service between LAN and DCA on July 5, 2016. Today, American is LAN's number one airline. Even as business travel has lagged due to the COVID-19 pandemic, Washington, D.C. has historically been Lansing's number one booked market, and load factors continue to see improvement as business travel resumes and our regional economy continues to rebound.

Additionally, the service to DCA also resulted in American adding nonstop service from LAN to Chicago O'Hare International Airport (ORD), giving travelers additional options and connection opportunities – with more than 100 domestic and 25 international destinations available from ORD, and 50 domestic destinations available from DCA. The relative connectivity American provides through these hubs to mid-Michigan residents both to the East Coast (via DCA) and West Coast (via ORD) is vitally important to both LAN and the region.

As Michigan's state capital and seat of state government, the home of Michigan State University, the insurance capital of Michigan and the center of more than 400 state associations, the greater Lansing business community views convenient air service to D.C. as essential. The annual economic impact of American's LAN-DCA service is nearly \$12 million. Obviously, the loss of this air service would have a major negative impact on those in mid-Michigan.

I can attest with confidence to the benefits of maintaining these flights. Extending American Airlines' service is a true "win-win-win" opportunity that will continue to help create and retain jobs in Michigan, grow our economy, and ensure that the Lansing region remains a cornerstone of mid-Michigan's development strategies.

I respectfully request the DOT and FAA to approve American Airlines' application for an extension of Exemption No. 15867 that will allow American to continue serving the DCA-LAN market until Oct. 28, 2028.

Thank you in advance for your attention to this matter.

Sincerely,

Carol Wood
Council President
On behalf of the 2023 Lansing City Council

Attachment-Resolution

From: Katherine Japinga <kjapinga@craa.com>
Sent: Monday, February 6, 2023 2:57 PM
To: City Council <City.Council@lansingmi.gov>
Subject: [EXTERNAL] Letter of Support Request - Help American Airlines Keep LAN-DCA service!

Hi Lansing City Council Members,
The Capital Region International Airport (LAN) and American Airlines need your help!

American Airlines has filed a request to the Federal Aviation Administration (FAA) and the U.S. Department of Transportation (USDOT) to extend the exemption authorizing nonstop daily service between LAN and Ronald Reagan Washington National Airport (DCA) in Washington, D.C. Denial of this request will result in the termination of American's LAN-DCA service after Oct. 28, 2023.

As the only daily flight between Michigan's capital and the nation's capital, our community relies on this service to reach Washington, D.C. American started service between LAN and DCA in 2016. Today, American is LAN's number one airline. Lansing region businesses, elected officials, community leaders and residents have worked on multiple occasions to obtain and then preserve LAN-DCA service, and maintaining this service is critical for both LAN and our regional economy.

As elected officials representing the city of Lansing and the mid-Michigan region, we need your help in supporting American Airlines' request to continue LAN-DCA service, and to make our voices heard!

We are asking you to provide a written letter in support of American Airlines' request that we can submit to the FAA and USDOT.

- a. A template letter of support is attached to this email for your convenience. Review the letter and make any customizations you'd like to include, or simply fill in the areas highlighted in yellow to customize the letter. To keep things easy, the council can submit one letter on behalf of the full council – it's not necessary to have each individual member submit letters.
- b. Please email completed letters of support (including signature, on official letterhead) to Katherine Japinga at kjapinga@craa.com **by Feb. 20, 2023**. These letters will be submitted to the FAA/DOT docket by LAN as part of our supporting documents for American Airlines' request.

It's important that you reference **American Airlines Slot Exemption – Docket Number FAA-2015-3491-0424** in all your communications to the FAA and USDOT. Please note that this information is already included/referenced in the template letter attached to this email for your convenience.

It only takes a few minutes but retaining this service will have a long-lasting positive impact on LAN, on future service, and on our entire region. The more mid-Michigan shows its support, the better the chances of American gaining federal approval to continue LAN-DCA service.

Your continued support of LAN and our airline partners serving mid-Michigan is greatly appreciated.

Best,
Katherine

Katherine Japinga
Director of Marketing
Capital Region Airport Authority

**Department of Economic
Development and Planning**
Brian McGrain, Director



Development Office
316 N. Capitol Avenue, Suite D-1
Lansing, Michigan 48933
PH: 517.483.4040 – FAX: 517.483.6036
www.lansingmi.gov/development

MEMORANDUM

TO: Mayor Schor
FROM: Barb Kimmel
DATE: January 19, 2023
SUBJECT: CDBG Action Plan Amendment FY20 and FY21

Please find the attached Draft Resolution to set a Public Hearing, Draft Resolution to amend the City of Lansing's HUD FY20 and FY21 Action Plan, and Summary of Amendment to the FY20 and FY21 Annual Action Plans..

The City will reallocate \$815,324 in unspent CDBG funds to Rental Rehab for Walter French, and also reallocate \$891,236.89 unspent funds to Public Facilities for the development of non-congregate shelter.

The process to reallocate these funds includes a public notice and a required 30 day public comment period.

ED & P RECOMMENDS THAT YOU FORWARD THE ATTACHED DOCUMENTS TO THE CITY COUNCIL.

**Summary of Amendment to the City of Lansing's
FY2020 (7/1/20-6/30/21) Annual Action Plan
and
FY21 (7/1/21-6/30/22) Annual Action Plan**

The COVID-19 pandemic has contributed to an affordable housing crisis. The effects of this crisis include a dramatic increase in the number of households facing eviction, and an increase in the number of households that have been evicted and will be evicted from their homes.

In response to this situation, the City plans to amend its FY20 and FY21 Annual Action Plans to include the reallocation of Community Development Block Grant (CDBG) funds to an existing activity as well as add a new activity to address meeting this need. Specifically, the city wishes to prioritize the increase of the number of shelter beds by reprogramming unspent CDBG funds to provide funding to develop non-congregate shelter facilities in Lansing, and to prioritize increasing the number of safe, healthy affordable housing units in Lansing.

These proposed changes constitute a substantial amendment for the following reasons:

- The city wishes to add a new eligible activity that is not consistent with the approved goals and objectives in the Annual Action Plans
- The city proposes to make a substantial change in the use of its CDBG funds of an existing activity, Rental Assistance, of more than 15%

More specifically, the substantial amendment includes the following:

- **FY2020**
The city will reprogram \$540,958.69 of unspent CDBG funds to rental rehabilitation, an existing and eligible activity to fill a funding gap in the development of 76 affordable housing units at Water French School, 1900 S. Cedar, Lansing, MI, of which 19 will be reserved for permanent supportive housing for the homeless of the highest need in the area.
- **FY2021**
The city will reprogram \$274,356.21 of unspent CDBG funds to rental rehabilitation for the Walter French project (identified above). Note: The total reprogrammed dollars for this project is \$815,314.90 (FY20 and FY21)

The city will reprogram \$891,236.89 of unspent CDBG dollars to fund a new eligible activity, Public Facilities. The purpose of this new activity is to accomplish the expansion of non-congregate shelter facilities to serve

the unhoused population more safely in Lansing. These non-congregate shelter facilities will increase the number of shelter beds to alleviate current capacity issues, as well as to provide protection from COVID-19 by providing separate sleeping facilities and bathroom facilities.

The City will follow its Citizen Participation process in terms of developing the substantial amendment which requires a 30-day comment period.

The comment period for the substantial amendment will commence at 8:00 am on February 8th, 2023 until March 13, 2023.

A public hearing will be held before the Lansing City Council on Monday, March 13, 2023 at 7:00 p.m., Lansing City Hall, 10th Floor, 124 W. Michigan Ave., Lansing, MI

A copy of the substantial amendment will be posted on the City of Lansing's Development Office website at www.lansingmi.gov/development

The proposed substantial amendment and a summary of the comments received will be submitted to the Department of Housing and Urban Development (HUD) no later than March 17th, 2023.

For further information regarding this notice or if you have comments, please contact Doris Witherspoon, Senior Planner, City of Lansing, Michigan, Department of Economic Development and Planning, 316 N. Capitol Avenue, Suite D-1, Lansing MI 48933-1236. Doris.witherspoon@lansingmi.gov or (517) 483-6063.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ACTION PLAN AMENDMENT

HUD FY 20 AND 21



WHY AMEND THE ACTION PLANS

- A Substantial Amendment to the City's Action Plan(s) is needed in order to make any substantial change in the use of CDBG, HOME and/or ESG funds. This information is published in Lansing's Citizen Participation Plan, which appears on the Development Office website. In this case we are proposing to use more than 15% of the entitlement amount approved to undertake one or more new activities utilizing CDBG funds.

WHAT IS THE PROCESS TO AMEND ACTION PLANS?

- Amendment of the Action Plans requires that Lansing complete a Substantial Amendment to the affected Action Plans, have a 30-day public comment period with a published public notice, and hold a public hearing.
- The Public Notice was published in the Lansing State Journal on January 30, 2023
- The notice referenced the 30-day public comment period which began on February 1st and ends on March 2nd, 2023. Comments should be submitted to Doris Witherspoon doris.Witherspoon@lansingmi.gov
- The Public Hearing is scheduled for Monday, February 27th, 2023.

OVERVIEW OF AMENDMENTS

- Lansing is amending the FY20 and FY21 Action Plans. We'll discuss these changes in depth, including the proposed uses of funds as well as the amounts of funding.
- Below is an overview of the reallocation amounts and purposes.

<u>Action Plan Year</u>	<u>Reallocation Amount</u>	<u>Purpose</u>
HUD PY20	\$540,958.69	Rental Rehab-Walter French
HUD PY21	\$1,165,593.20	Includes \$274,356.31 for Walter French and \$891,236.89 for Public Facilities
Total Reallocation: <u>\$1,706,551.89</u>		Total of \$815,315.00 for Walter French and \$819,236.89 for Public Facilities (Non-Congregate Shelter)

WHERE DID THESE FUNDS COME FROM? WHY WEREN'T THEY SPENT AS PLANNED?

- Some of the funds were committed to a Walter French, but that commitment was not reflected in the FY 20 and FY21 Action Plans.
- Some of the funds did not get utilized for the original purpose, which is Housing Rehabilitation and program delivery. This was mostly due to COVID-19 and it was compounded by a severe and ongoing shortage of contractors. This unfortunate circumstance is affecting the entire nation.
- Note that we draw old funds first, so be assured that we certainly spent money during FY20 and FY21, but FY20 and FY21 is where HUD shows the funding.
- The Development Office has invested lots of time and energy attempting to recruit good contractors for the programs over the last several years. These efforts are ongoing.

TIMELINESS

- Due to CDBG *Timeliness of Expenditure Requirement* Lansing cannot just hold these funds until we can build up a pool of contractors and accomplish the housing rehabilitation activities.
- Timeliness states that grantees who maintain an undisbursed balance of funds that exceeds 1.5 times their most recent entitlement grant are considered non-compliant with that standard.
- If these funds are not reallocated and spent, Lansing runs the risk of having the funds recaptured, as well as the threat of reduction of future CDBG allocations.

WALTER FRENCH PROJECT FACTS

- The Walter French project will create 76 rental units for residents with incomes at or below 60% of AMI. This includes 19 Permanent Supportive Housing units
- The Development Office has provided CAHP with several conditional commitments of CDBG for the creation of the residential units at Walter French. These commitments continued to increase as construction costs have increased throughout the COVID-19 pandemic. The current commitment to Walter French is \$1M, or \$13,157.89 per unit.
- The Walter French Project is considered by HUD as “Rental Rehabilitation” an eligible activity.
- The project has finally received its LIHTC reservation.
- The Development Office has CDBG Funds for this project.

WHY DO WE NEED TO AMEND THE ACTION PLAN TO PROVIDE THE CDBG FUNDS FOR WALTER FRENCH?

- In order to utilize the committed funds for Walter French, the funds need to appear in an Action Plan under that activity. The funds for Walter French, though conditionally committed by the Development Office, did not get assigned to “Rental Rehabilitation” in the Action Plan, but were instead assigned to Housing Rehabilitation. Only \$184,685 of funds were committed to Rental Rehab for Walter French in our Action Plans, and that is in this current fiscal year.
- Moving the committed balance of \$815,315 to “Rental Rehab” for Walter French requires that Lansing complete a Substantial Amendment to affected Action Plans, have a 30-day public comment period with a published public notice, and hold a public hearing.

WHAT IS THIS OTHER ACTIVITY-PUBLIC FACILITIES FOR NON-CONGREGATE SHELTER?

- Non-Congregate Shelter is homeless shelter space that has separate sleeping areas with private bathroom facilities either for individuals or families but has common living space. It became the standard for shelter development during COVID-19 as it provides additional protections to shelter occupants who are sick. It also provides privacy and preserves dignity to those who require these services.
- Lansing's HOME ARP Allocation Plan set aside \$500,000 of HOME ARP funding for the acquisition and development of non-congregate Shelter. This reallocation will provide an additional \$819,236.89 for a total of \$1,319,236.89, enough to make a real difference in the amount and quality of available shelter space for the Homeless and other qualifying populations.

WHAT ABOUT FUNDING MORE PUBLIC SERVICE ACTIVITIES?

- CDBG utilized for Public Services are capped at 15% of the annual allocation. We've already committed and spent funds that met the 15% Public Service Cap. CDBG funds are used to fund the following Public Service Activities:
- Neighborhood Cleanups in CDBG eligible areas of the City
- Kids Camp and the mobile Kids Camp
- HERO Program-Free Home Repair and Maintenance Classes, Tuesday Toolmen Program and the Mobile Tool Bank.

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- These activities are allowable, and they are consistent with the community needs in previous action plans as well as the current Consolidated Plan and Action Plan.
 - Time for Questions:

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

RESOLUTION TO SET PUBLIC HEARING TO ADOPT SUBSTANTIAL AMENDMENT
to the
Fiscal Year 2020 (7/1/2020-6/30/2021) & Fiscal Year 2021 (7/1/2021-6/30/2022)
ANNUAL ACTION PLANS

Resolved by the City Council of the City of Lansing that a public hearing be set for February 27, 2023, 7:00 p.m. in the Tony Benavides Lansing City Council Chambers, Tenth Floor, Lansing City Hall, 124 West Michigan Avenue, Lansing, Michigan, for the purpose of receiving comments on the proposed substantial amendment to the Annual Action Plans for FY20 (July 1, 2020 to June 30, 2021) FY21 (July 1, 2021 to June 30, 2022).