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**Indiana Housing and Community Development Authority  
Neighborhood Assistance Program  
2010 – 2011 Award Manual**

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The Neighborhood Assistance Program (NAP) offers up to \$2.5 million in tax credits annually for distribution by 501(c) 3 not-for-profit corporations. Organizations use NAP tax credits as an incentive to help them leverage more contributions from individuals and businesses for certain neighborhood-based programs and projects. Tax credits are distributed to donors at 50% of the contribution amount and are subtracted from a donor's state income tax liability. Indiana Code 6-3.1-9 establishes the NAP program.

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## ***Chapter 1 – Contribution Policy Requirements***

### ***A. Minimum and Maximum Contribution Policies***

	<b>Donation</b>	<b>Tax Credit</b>
<b>Minimum</b>	\$100	\$50
<b>Maximum</b>	\$50,000	\$25,000

#### Minimum Contribution

- All contributions from an individual donor must add up to a minimum of \$100 in order to receive a tax credit.
- If a donor is contributing several small donations that add up to an amount greater than the minimum contribution and would like to receive tax credits:
  - All contributions must be reported at the same time.
  - It is **NOT** acceptable to group together contributions that are made in different *calendar years*.
  - Please list *only the last date* of the multiple contribution dates on the NC-10 form and on the spreadsheet.

#### Maximum Contribution

- Contributions may not add up to more than \$50,000 for \$25,000 in tax credits *per calendar year*.

### ***B. Eligible Donors and Contributions***

Eligible donors include any person, business, or organization that has an Indiana income tax liability.

**Note: Contributors making a donation to an agency, in which they are employed, are not permitted to sign their own NC-10 form as the organization officer, only as the contributor. An authorized signatory, other than the employee, will be required to sign the form. For more information about authorized signatories, please see Chapter 6, Definitions.**

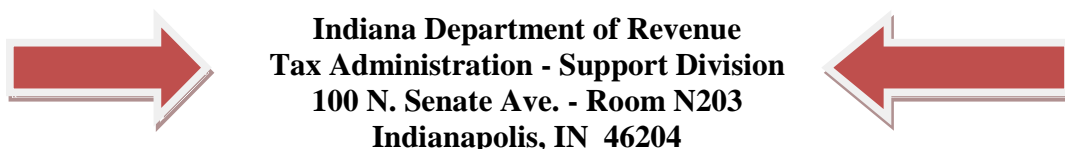
#### Eligible Contributions:

- Cash
- Check
- Credit Card
- Stock (that has been sold)
- Donations designated to the recipient through United Way
- In-Kind Donations (limited to building materials)
- Property Donations (that will be used for or pertains to current NAP activity)

### ***C. Contribution Documentation***

#### Required Documentation for IHODA

**For all contributions that will receive a NAP tax credit, an original NC-10 form signed by both the donor and an authorized signatory of the recipient must be mailed to:**



**Only original NC-10 forms are accepted. Faxed signatures are not acceptable. Authorized signatories must sign all NC-10 forms.** For more information about authorized signatories, please see Chapter 7, Definitions.

#### Required Documentation for Recipients to Keep

**IHODA does not require that additional documentation be turned in to us**, however we require that the recipient keep a copy of the NC-10 form and all other documentation of all contributions receiving NAP tax credits. Please refer to the following chart for required documentation based on the type of contribution.

Cash or Credit Card Donations	Copies of receipts or thank-you letters
Checks	Copies of the checks
Stock Donations	Copies of stock transaction reports/pages and thank you letters
United Way Designations	Copies of donor designation, documentation of receipt of donation, and/or employer paystubs from the donors
In-Kind Donations	Receipts showing the building material value
Property	Copy of the deed, current appraisal, and receipt

### ***D. Determining Contribution Amounts***

#### **Rounding**

NAP tax credits must be distributed to donors at *exactly* half (50%) of the contribution amount. Rounding is only acceptable when necessary (if the amount of the tax credit comes out to three decimal places). In this case, tax credits may be rounded up so that only two decimal places are shown. Donations should be shown as the exact amount of the contribution that was received by the recipient for the NAP activity.

#### **Contribution Type for NC-10 Form**

Cash, check, and credit card donations are shown at the exact amount donated and the box on the NC-10 form in the credit computation section should be checked indicating contribution type as “cash.”

### **Stock**

Stock must be sold in order to be eligible for NAP tax credits. Due to all stock being sold, the contribution type for stock should also be shown as “cash.” The contribution amount that should be used for a stock donation is the amount of funds that the organization actually receives. (the value of the stock at the time it was sold minus transaction fees and administration fees)

### **United Way Designations**

Donations made to the recipient via United Way designations are eligible for NAP tax credits. It is important that this transaction is documented in your records. The contribution amount that should be used is the amount of funds that the organization actually receives after United Way subtracts administrative or processing fees. Therefore, the donation amount is almost never exactly what the donor has contributed. The contribution type should be shown as “cash.”

### **In-Kind Donations**

In-kind donations are limited to building materials that are to be utilized on the recipient’s NAP activity. Services (sweat equity), supplies, and equipment are not eligible in-kind donations. Building materials must be valued at the cost to the donor, not the retail cost. The contribution type should be shown as “property.”

### **Property**

Property must be used for or pertain to the current NAP activity. The value of the property should be obtained by using the current appraisal. Organizations must enter into and keep a copy of the deed conveying the property to them. The contribution type should be shown as “property.”

### **Only Exception to the 50% Contribution Policy**

**The only time that it is acceptable for a NAP recipient to give a donor less than half of the contribution amount is when the organization has run out of tax credits to distribute.** If this is the case the recipient should consider the donation in two parts, part of the contribution will benefit the NAP activity and the other part will be an unrestricted donation or a donation to some other program of the organization’s choosing.

Therefore, the amount of the contribution that applies to the NAP project (twice the amount of tax credits the recipient has left) is the amount that should be shown on the NC-10 form as well as reported quarterly. **The NC-10 form should ALWAYS show that the contribution amount is exactly twice the amount of tax credits received.**

The recipient should keep documentation of this transaction for their records. This may be a thank you letter to the donor explaining the situation. (This is a good habit to get into to let the donor know exactly how much of a credit he/she will be receiving.) Please see the following paragraph for text that may be used in the thank you letter.

Example:

*“Thank you for your contribution of \$1000.00 (total contribution amount). \$800.00 (twice the tax credits your organization has remaining) will benefit our NAP project and the remaining \$200.00 (additional contribution that will not receive tax credits) will be put in our general operating fund. Therefore, you will receive a tax credit for \$400.00, half of your NAP contribution (amount of tax credits your organization has remaining).”*

\$800.00 should be listed on the NC-10 Form as the contribution amount. \$400.00 should be listed for the tax credit amount.

#### ***E. Determining Contribution Dates***

- Cash – the day the organization receives cash
- Check – the date shown on the check
- Credit Card – the date the credit card is run on the machine
- Stock – the date the organization actually receives funds into their account (often times this is called the “settlement date”)
- United Way Designations – the date that the donor contributed funds (often times this is the date of the withdrawal from the donor’s paycheck or the date the donor gave funding to United Way)
- In-kind – the date the organization receives the building materials
- Property – the date the land is deeded over to the organization
- Multiple Contributions – Please list only the last contribution date for multiple contributions. Contributions cannot be combined from different calendar years.

#### ***F. Donor Information***

##### Contributions from Couples

Contributions from couples are always welcome. **If the couple files a joint tax return, please list only the name and social security number of the head of household on the NC-10 form. We do not need both names to be listed. PROVIDE ONE NAME ONLY.** If the couple does not file a joint tax return, the name and social security number of the donor whose tax return the credit should be tied to must be shown on the NC-10 form.

## Chapter 2 –Reporting

### A. Deadlines and Utilization Requirements

Each fiscal year IHCD A establishes reporting deadlines and utilization requirements. The NAP program follows the state fiscal year from **July 1 to June 30**. Specific percentages of the NAP tax credit allocation are to be spent at the end of each quarter. If those percentages have not been met, IHCD A will proceed with the de-allocation and re-allocation process. For more information on this process, please see Section F of this Chapter.

The report deadlines and utilization requirements for the NAP 2010-2011 fiscal year are shown in the table below. **The deadlines shown below indicate the date that an organization's report and all related documents need to physically be in the IHCD A office. Postmark dates do not meet the deadlines.** It is imperative that recipients adhere to the report deadlines.

**Quarterly Report Deadlines**

Quarter	Deadline for Sale of Credits	Deadline for Receipt of Quarterly Report	Percentage of Award Sold
First Quarter	October 1, 2010	October 1, 2010	15%
Second Quarter	December 31, 2010	January 5, 2011	50%
Third Quarter	April 1, 2011	April 1, 2011	75%
Fourth Quarter	June 10, 2011	June 10, 2011	100%

**Deductions for Missed/Late Quarterly Reports**

Quarter	Program Year 2010-2011 Deductions
Second Quarter	De-allocate up to 50% of Award
Third Quarter	De-allocate up to 100% of Award

**If a recipient fails to submit an electronic copy of their report by the above stated deadline and does not contact IHCD A prior to the missed deadline, it will be assumed that NO credits were utilized during the preceding reporting period.** The recipient will be de-allocated accordingly if this places them below the utilization requirement. In addition, the recipient will not be eligible for a NAP tax credit allocation, for the 2011-2012 program year.

If a recipient fails to submit an electronic copy of their report by the stated deadlines and contacts IHCD A prior to the deadline about the delay, IHCD A will accept quarterly report per its discretion. A penalty may be assessed to the award and there will be no exceptions to this policy.

## ***B. Reporting Forms***

Each recipient will be required to submit a quarterly report. Please refrain from sending additional paperwork or attachments (*i.e.* copies of checks), unless instructed by a Community Development Representative.

### Required Documentation for **IHCDA** for Quarterly Reports

- Online Quarterly Reporting.

### Required Documentation to **Indiana Department of Revenue** for Quarterly Reports

- Original NC-10 Forms for all donations made (signed by donor and an authorized signatory)

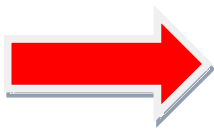
**Please note that after a recipient has utilized all of their tax credit allocation, reports are no longer required. The only other report that will need to be turned in is the close-out report at the completion of the NAP activity. For more information on close-out reports please see Chapter 4.**

### Submitting Quarterly Reports and NC-10 Forms

To submit quarterly reports, use the website below:

<http://ihcdaonline.com>

Hard copies of the NC-10 form, with original signatures, must be mailed to:



**Indiana Department of Revenue  
Tax Administration - Support Division  
100 N. Senate Ave. - Room N203  
Indianapolis, IN 46204**



## ***C. Processing Time***

The Indiana Department of Revenue (IDOR) issues the NC-20 forms. Typically it takes approximately three to five weeks from the time that DOR receives the reviewed reports from IHCDA.

## ***D. NC-20 Forms***

The NC-20 form is generated by IDOR. This form should be filed with the donor's taxes via a paper format. NC-20 forms should be kept in the donor's tax files if taxes are filed electronically.

### Deadline for NC-20 forms

**NC-20 forms will be sent directly to the organization from IDOR in PDF format.** The organization will be responsible for distributing all NC-20 forms to their donors. Donors that have contributed during the first half of the fiscal year should receive their NC-20 forms back in time to file their taxes in the spring.



### Lost NC-20 Forms

If a donor loses his/her NC-20 form, the organization will be able to replace the form.

### ***E. Year End Contributions***

**If a donor does not get their NC-10 form to the recipient in time, to turn it in with the organization's quarterly report, the donor will not receive their NC-20 back in time to file with their taxes by April 15.**

All donations made in 2010 must be reported on the first or second quarter report, and donations made in 2011 must be reported on the third or fourth quarter report. Contributions made after January 1, 2011 must be reported on the third or fourth quarter report. .



### ***F. De-Allocation and Re-Allocation Policies and Process***

In the event that recipients have not met the required utilization percentage, IHCD A will proceed with the de-allocation and re-allocation process. This is a process in which tax credits are taken from organizations failing to meet the utilization requirements and given to organizations that have not received their full request and have demonstrated they are capable of selling NAP tax credits.

### **De-Allocation Policy**

Organizations will be de-allocated tax credits up to the percentage of the award they should have sold by the end of quarterly reporting deadlines.

### **Utilization Requirements After De-Allocation**

If an organization is de-allocated tax credits, the percentage from which the expenditure requirement is figured for subsequent reporting periods is based on the revised award amount rather than the original award amount.

*For example:*

	Award Amount	Required Percentage	Amount Utilized	De-Allocation Amount
2 <sup>nd</sup> quarter	(Original Amt.) \$50,000	(2nd quarter – 50%) <u>\$25,000</u>	\$22,000	\$3,000

### **Calculating De-Allocations**

Reporting Period:	Percentage of Awarded Tax Credits Sold:	Percentage of Tax Credits De-obligated:
1st Quarter Report	0.0% - 15%	Benchmark% minus % credits sold = % of credits de-obligated
2nd Quarter Report	15.1% - 49%	
3rd Quarter Report	All unused tax credits will be de-allocated	

*Note:* IHCD A reserves the right to de-allocate a larger amount of tax credits based on the organization's ability to sell the credits. IHCD A also reserves the right to allow the organization to keep tax credits if the amount to be de-allocated is minimal such that re-allocating this small amount would be burdensome.

## **Re-Allocation Policy**

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As tax credits are de-allocated from recipients, they will be re-allocated to eligible organizations based on the following conditions:

1. Should tax credits be available for re-allocation, only the agencies who sold 100% of their credits and submitted the report by the reporting deadline will receive these credits. **The credits will be distributed after all Quarterly reports have been received.**
2. Organizations will receive re-allocated dollars in the order in which they finished selling their initial allocation of tax credits. In order for an agency to become eligible for re-allocation they must sell 100% of their tax credit allocation. The electronic report will need to be submitted no later than 5:00 p.m. on the submission date. If agencies sell all of their credits by this deadline, they will be eligible for a re-allocation.

Each agency that receives re-allocated credits will get an allocation based on the number of re-allocated tax credits available divided by the number of recipients that sold 100% of their original award amount. Eligible organizations will receive the re-allocated tax credits until they receive the full amount of their original tax credit request amount. For example, an agency requested \$20,000.00, but received \$12,000.00. They are eligible to receive up to \$8,000.00 in re-allocated tax credits.

If the amount of re-allocated tax credits going to each agency is less than \$50 in tax credits, IHCDCA will re-allocate the funds to the organizations based on the earliest contribution date. Those with the same date will share the re-allocated tax credits equally.

This re-allocation policy is designed to be a competitive process. With organizations receiving smaller award amounts than usual, IHCDCA expects numerous organizations to sell all of their tax credits, resulting in a smaller amount of tax credits to re-allocate. Therefore, if an organization hopes to receive re-allocated tax credits, it is most likely they will only receive them if they sell all of their tax credits by October 1, 2010.

If an organization does not wish to receive re-allocated tax credits, their allocation will be shared among those organizations that are accepting re-allocated tax credits.

### **Re-Allocated Tax Credit Availability**

Organizations receiving re-allocated tax credits after January 2nd may use tax credits for all donations contributed after January 1.



### **Utilization Requirements for Re-Allocated Tax Credits**

Organizations receiving re-allocated tax credits will be required to meet the same expenditure rates as originally outlined in their award agreement. This also applies to meeting the utilization requirements in order to qualify to receive NAP tax credit awards in future program years.

**Utilization requirements going forward will be calculated based on the revised award amount rather than the original award amount.**

**For example, if an agency's original tax credit allocation was \$20,000 and they received \$5,000 in re-allocated credits, the revised award amount would be \$25,000. From this point forward utilization requirements would be based on the \$25,000 award amount.**

#### Year-End Re-Allocation Exception

At the end of the NAP selling period (year-end report) re-allocated tax credits will be distributed in the same method used above. IHCD reserves the right to re-allocate tax credits to an organization that has already received re-allocated credits, as long as the recipient does not exceed the maximum \$50,000.00 award amount. IHCD may award credits to those organizations successful in selling re-allocated credits as deemed necessary in order to utilize the full tax credit allocation from the State of Indiana by the June 15, 2011 deadline.

## ***Chapter 3 – Modification Procedures***

### ***A. Modification Requests***

All recipients are to complete their activities based on the information that was provided in their initial NAP application. If the organization determines that it must change certain aspects of their activity from what was originally presented, a modification request should be submitted to IHCD.

The modification request should be submitted to IHCD in a letter format and contain the following information:

1. Explain what was originally presented in the NAP application
2. Explain why the activity can no longer be completed in this fashion
3. Explain what steps have already been taken to rectify the situation prior to submitting a modification request
4. Explain what the recipient is proposing to do instead

All modification requests must be signed by the chief executive officer (CEO) of the recipient.

### ***B. Award Term Modification***

All NAP tax credits allocated to organizations must be utilized by the end of the fiscal year. Recipients will then have one more year to complete their activities. Thus, the utilization term is **July 1, 2010-June 15, 2011** and the activity term is two years (**July 1, 2010-June 30, 2012**). It is not possible to modify the utilization term as this is designated by statute. However, if it is necessary to extend the activity term, a modification request should be submitted to your Community Development Representative.

## ***Chapter 4 Monitoring***

### ***A. Random Site Visit***

While conducting other business in the area, Regional Representatives may call to stop in for a visit. This is your organization's opportunity to highlight your NAP Program. Representatives will only be looking at the activity stated in your application and not at any financial records or reporting documents.

### ***B. Program File Audit***

Twenty percent of organizations will be randomly selected for file audits. Representatives will contact organizations to schedule time for this audit to take place. Audits must take place within 30 days of being contacted by your representative.

The program file audits will be looking for the following information:

- Use of credits toward eligible activities
- Copies of checks or receipts of donations made
- Copies of NC-10 forms

#### Required Documentation for Recipients to Keep

**IHCDA does not require that additional documentation be turned in to us**, however we ask that the recipient keep a copy of the NC-10 form and all other documentation of all contributions receiving NAP tax credits. Please refer to the following chart for required documentation based on the type of contribution.

Cash or Credit Card Donations	Copies of receipts or thank-you letters
Checks	Copies of the checks
Stock Donations	Copies of stock transaction reports/pages and thank you letters
United Way Designations	Copies of donor designation, documentation of receipt of donation, and/or employer paystubs from the donors
In-Kind Donations	Receipts showing the building material value
Property	Copy of the deed, current appraisal, and receipt

## *Chapter 5– Close-Out Procedures*

### *C. Close-Out Report*

The Close-Out Report allows IHCDa to track the benefits of the NAP program to the State of Indiana and show how NAP is affecting charitable contributions to non-profits. Close-Out Reports are to be submitted at the completion of the recipient's activity that was identified in the original application. **Thus, as soon as the activity is finished a close-out report should be mailed to IHCDa.**

#### Activity Term

Recipients must complete their activities within two years. Thus, close-out reports for awards made for the NAP 2009-2010 fiscal year are due no later than June 30, 2011.

#### Submitting Close-Out Reports

The Close-Out Report Form can be obtained from the IHCDa website at:  
<http://www.in.gov/ihcda/2526.htm>.

If you have any questions regarding the completion of the Close-Out Report please contact your Community Development Representative.

*Note:* All close-out reports must be signed by an authorized signatory.

## ***Chapter 6 – Appeals Policy***

### ***A. Appeals Policy***

After the IHCD Board makes award announcements, those applicants that did not receive a tax credit may file an appeal with IHCD stating the reasons why IHCD erred in failing the application and how the decision violates Indiana Code and the Neighborhood Assistance Program Application Policy.

The letter needs to be addressed to the Community Development Director, Cecelia Johnson-Powell, and signed by the executive director of the organization. If it pertains to the appeal, the applicant will be required to submit documentation as evidence that refutes the initial decision made by IHCD.

Mail the letters to:

**ATTN: NAP – Appeals Policy  
Indiana Housing and Community Development Authority  
30 S. Meridian Street, Suite 1000  
Indianapolis, IN 46204**

Each applicant will be allowed to submit only one (1) letter. IHCD will accept letters from June 28, 2010 through July 8, 2010. The letter must physically be in the office no later than 5pm (EST) on July 8, 2010. Postmarked letters will not be accepted.

### ***B. IHCD Response***

IHCD will respond to the appeals on or about July 15, 2010 via electronic mail. **Decisions are final. If IHCD maintains its original position, the process is complete and the applicant will not receive a tax credit allocation in Program Year 2010-2011.**

### ***C. Restitution***

**If IHCD agrees with the applicant's appeal and reverses the decision**, IHCD will award up to the amount the applicant would have received had they been originally funded. For example, if an applicant requested \$40,000.00 and was not awarded, but IHCD reversed the decision after the applicant filed the appeal, then the allocation rate of approximately 60% will be applied to the \$40,000.00 and the applicant may receive up to \$24,000.00 in tax credits.

IHCD will award the applicant by re-allocating available tax credits during Program Year 2010-2011. If the re-allocated amount does not cover the award amount, then IHCD will allocate the remaining tax credits in Program Year 2011-2012, if the application meets threshold. Using the above example, if only \$10,000.00 of the \$24,000.00 was allocated to the applicant, then they will receive \$14,000.00 in tax credits in Program Year 2011-2012 in addition to the amount they would be awarded in Program Year 2010-2011. So, if the organization will receive \$25,000.00 in tax credits from their application in Program Year 2010-2011, their award will be for \$39,000.00.

## ***Chapter 7 – Definitions***

**Affordable** - Housing is generally considered affordable if a household pays no more than 30% of its annual gross income for all housing costs including principal, interest, taxes, and insurance (PITI) for homeownership or for rental units, rent plus utility costs.

**Annual Income** - Gross income anticipated to be received by all members of a household during the coming twelve-month period.

**AMI** – Area median income for the county in which the development is located. HUD revises this figure annually. To obtain this information, refer to the most recent FSP Memo for the Income Limits at [www.in.gov/ihcda](http://www.in.gov/ihcda)

**Applicant** - An organization applying for assistance from IHCD.

**Authorized Signatory** – An officer or representative vested with the powers to commit the authorizing organization to a binding agreement.

**Beneficiary** - Person from low and moderate-income family, which includes individuals or families with an annual income equal to or less than 50% of the median family income (adjusted by size) for the target area, or members of certain categories of individuals automatically assumed by HUD to be low- and moderate-income, unless there is information to the contrary. These are persons that have benefited directly from an IHCD award.

**Certificate of Existence** – Proof of proper business filing (including filing Business Entity Reports annually with the Indiana Secretary of State) is a Certificate of Existence. For information about filing a business entity report and obtaining an official Certificate of Existence from the Indiana Secretary of State’s Business Services Division visit the website at <http://www.in.gov/sos/services.html> or call (317) 232-6531.

**Child Care Services** – Providing children under the age of 18 with supervision when the legal guardian is unable to watch them.

**Counseling Services** – The act of exchanging opinions and ideas between a “counselor/teacher” and a beneficiary. Guidance and advice solicited from a knowledgeable person that leads to an improved lifestyle of the beneficiary.

**Community Revitalization** – Activities designed to improve the economic health of an impoverished area. Typically, such programs aim to entice businesses to relocate (or stay) in the economic development zone, improve the occupational and academic skills of local residents, encourage the creation and retention of new jobs, and encourage entrepreneurship and the formation of new businesses.

**Educational Assistance** – Providing individuals with instruction and intellectual tools to improve their academic capacity.

**Elderly** – Individuals who are 62 years of age or older.

**Emergency Food Assistance** – Making food available to those that are unable to attain it through conventional means.

**Emergency Shelters** - Temporary daytime and/or overnight accommodations for homeless persons. An emergency shelter may include appropriate eating and cooking facilities. Emergency shelters must serve homeless individuals or families that lack fixed, regular, and adequate nighttime residences, or individuals or families whose primary nighttime residence is: A supervised publicly or privately operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing for the mentally ill); An institution that provides a temporary residence for individuals intended to be institutionalized; or A public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings. This term does not include any individual imprisoned or otherwise detained under an Act of the Congress or a State law. See also Public Facilities.

**Family** - All persons living in the same household who are related by birth, marriage, or adoption.

**Household** - Persons living in the same dwelling unit, regardless of relationship or economic interdependence.

**Homeownership Counseling**- Counseling and assistance given to individuals on a variety of homeownership issues, including loan default, fair housing, and buying a home. To be eligible, the applicant organization must be a HUD-approved housing counseling agency.

**Job Training** – Providing individuals with instruction and skills to make them more marketable for certain positions in society.

**Main Street Communities** – Created to encourage the economic development, redevelopment, and improvement of the downtown areas of Indiana Cities and Towns. A map of Indiana Main Street Communities can be found on the Internet at: [www.in.gov/ocra](http://www.in.gov/ocra)

**Medical Care Services** – Diagnosing, treating, or preventing disease and other damage to parts of the human body or the mind.

**MUA/MUP** – Medically Underserved Area / Medically Underserved Persons. Information about MUA/MUP in Appendix C or on the following website: <http://muafind.hrsa.gov/>

**Permanent Supportive Housing** - Supportive housing is a combination of affordable housing with services that helps people live more stable, productive lives. The unit is available to, and intended for, a person or family whose head of household is homeless, or at-risk of homelessness, and has multiple barriers to employment and housing stability, which might include mental illness, chemical dependency, and/or other disabling or chronic health conditions. Service and property management strategies include effective, coordinated approaches for addressing issues resulting from substance use, relapse, and mental health crises, with a focus on fostering housing stability.

**Recreational Facility** – Making a facility available to individuals in order to encourage refreshment of one’s body or mind through activity that provides stimulation.

**Transportation Services** – Providing individuals with a means of traveling from one place to another in order to aid them in meeting urgent needs when one is unable to transport his/herself.

**Youth Shelter** – A facility that houses and serves children under the age of 21 that are either wards of the state or homeless. These children may be pre-delinquent teens, or non-violent, neglected, or abused youth. This term does not include any individual imprisoned or otherwise detained under an Act of the Congress or a state law. The housing provided by this program must be full-time (7 days a week, 24 hours a day) and does not include daycare facilities.