

Contents

Chapter 3..... 1

Non-profit Capacity Building 1

Organization Requirements 1

Eligible Expenses 2

Limits on Assistance..... 2

Application Scoring 3

Minimum Threshold Requirements 3

Capacity Building Grant Scoring Criteria..... 4

Chapter 3

Non-profit Capacity Building

IHFA will allocate five (5%) percent of its HOME ARP allocation to provide non-profits with financial resources to increase capacity for **the development of Permanent Supportive Housing in conjunction** with delivering services to qualifying populations. The non-profit, at a minimum, must:

- Participate in the Balance of State Continuum of Care (CoC) or is a referring partner with the CoC
- If not a member of the CoC, must be a 501(c)(3) **which** provides rental housing or supportive services
- Have financial capacity to be reimbursed for eligible operating expenses
- Be able to deliver the supportive services or rental housing it is requesting capacity building funds for within 24 months
- Ensure all required licenses are maintained for the supportive service it is delivering
- Ensure client files will be maintained in conformance with record keeping requirements found in 2 CFR 200 Subpart D
- If the non-profit is located in Boise, it must be able to demonstrate how funds will increase capacity for residents who do not live in Boise.

Organization Requirements

The organization must have, but is not limited to:

- Documented non-profit status with the IRS
- Organizational policies and procedures conforming with 2 CFR 200, Subpart D, including but not limited to:
 - Providing annual financial audits
 - Internal controls
 - Separation of duties
 - Conflict of interest provisions
 - Procurement
 - Record retention
- An ability to be reimbursed for eligible costs
- Maintain client records
- Must provide or demonstrate ability to have an eligible project or activity within 24 months. If organization does not have eligible project or activity, IHFA may: 1) require a workout plan; 2) not provide additional funding; or 3) require repayment of funds.

Eligible Expenses

Capacity building expenses are reasonable and necessary general operating costs resulting in **expansion or improvement** for the delivery of HOME ARP eligible supportive services or rental housing (Permanent Supportive Housing). Eligible costs may include:

- Salaries (including benefits) for new hires
 - Provide detailed time records of employees working on HOME ARP **Permanent Supportive Housing** ~~supportive services for qualifying individuals or households~~
 - New hires are those individuals hired after the execution of a written agreement with IHFA. ~~Individuals hired under other federal emergency funds should be part of the operating grant.~~
 - Provide documentation demonstrating the paid amounts of an employee's time, taxes, benefits, etc.
- **Salaries (including benefits) for employees working in a new capacity due to HOME ARP Permanent Supportive Housing project**
- Costs licensing requirements (i.e. annual fees or continuing education)
- Contracts for technical assistance for consultants with expertise related to HOME ARP qualifying populations

Limits on Assistance

IHFA will provide eligible non-profits* with no more than \$50,000 for capacity building expenses **related to Permanent Supportive Housing (PSH)**, so long as:

- Goals towards **the construction of Permanent Supportive Housing (PSH)** ~~improving or expanding the delivery of supportive services are being met*~~;
- Compliance with federal regulations are demonstrated through agency monitoring.
- ~~Organization applies for funding in second year.~~

The \$50,000 must not make up more than 50% of the non-profits organizational budget. If it is more than 50%, IHFA will then adjust the annual award to be no more than 50%. (i.e. ABC Child Care's operating budget is \$80,000 – IHFA's capacity building grant would not exceed \$40,000 for the program year.)

The non-profit may not incur expenses prior to the execution of a written agreement detailing the amount, reimbursement process, and eligible expenses.

* Eligible non-profits must provide or demonstrate ability to have an eligible project or activity within 24 months. If organization does not have eligible project or activity, IHFA may: 1) require a workout plan; 2) not provide additional funding; or 3) require repayment of funds.

Application Scoring

Applications will be available after the Administration Plan for HOME ARP ~~Permanent Supportive Housing Supportive Services~~ is approved. Provided in this section is the scoring criteria for non-profits who *might* be applying for assistance. ~~Each sourcee HOME ARP Operating Assistance, Capacity Building, and Direct Supportive Services will require a separate application.~~

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IHFA will provide grant workshops during the application period (~~anticipated to be open from approximately May 15 – August 31, 2025~~) to familiarize non-profits with the process.

IHFA reserves the right not to review incomplete applications submitted by organizations.

Minimum Threshold Requirements

1. Training Certificate of Completion/Attendance for organization staff for the previous 12 months
2. Resume(s)/Statement of Experience for all key development staff that will be involved with supportive service activities
3. Board resolution authorizing application for this Assistance Grant
4. Organizational Plan that outlines goals and objectives relative to the ~~development of Permanent Supportive Housing~~ in conjunction with supportive services
5. Notarized statement from a Certified Public Accountant indicating the organization's financial management systems conform to 2 CFR 200 Standards for Financial Management Systems
6. CPA-Reviewed Financial Statements submitted. IHFA will ensure developer has adequate financial management systems and practices in place as well as sufficient financial resources to carry out the project to completion
7. Proposed operating budget for the year in which the funding is requested. The budget must include anticipated sources of revenue, including funds provided by other intermediaries for organizational support and/or housing education.

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Capacity Building Grant Scoring Criteria

	Yes	No	
Has successfully worked with HUD funds in the last 24 months. (20 Pts)			
Has worked with homeless populations in the last 24 months. (20 Pts)			
Is located outside the municipal boundaries of Boise, Idaho. (10 Pts)			
Will be able to demonstrate increased capacity with an eligible PSH project in 24 months. (30 Pts)			
If awarded funds, would have an ability to begin capacity building within 12 months. (10 Pts)			
If you answered "No" to all the questions above, please contact the HOME ARP team for additional information.			
Anticipated request as a % of organization's total operating budget: 0 – 29% (10) 30 – 49% (5) Over 50% (0)	Up to 10 points		
The organization will <u>not</u> receive assistance or any other capacity building support from other federal sources (SHOP, USDA-RD, HUD, CoC, ESG, NeighborWorks, etc.) this year.	10 Points		
Has professional staff who have successfully provided supportive services or developed rental housing for homeless populations. (15 pts)	15 Points		
Has organizational policies and procedures developed, minimally for: procurement, conflict of interest, cash handling, separation of duties, and record keeping requirements. Developed policies and procedures (15) Partially developed policies and procedures (5) No developed policies and procedures (0)	Up to 15 Points		
TOTAL MAXIMUM POINTS	140 points		

Note: The minimum point threshold is 84 points for funding consideration.