

YOUTH OPPORTUNITIES PROGRAM

2010 Guidelines and Application



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NOTICE

The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs.

Changes in Processing of Tax Credits (Section 135.815, RSMo)

Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, the DED will contact the Departments of Revenue and Insurance and verify that the taxpayer does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.

Closed Records (Sections 610.255 and 620.014, RSMo)

Prior to August 28, 2004 and pursuant to Section 620.014, RSMo, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that “relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business” or as also allowed by law.

INTRODUCTION

This application booklet is designed to provide you with the information needed to understand the Youth Opportunities Program (YOP), to determine if your project is eligible, and to assist you in filling out the application. YOP is looking for well thought out and organized proposals: proposals that present a clear picture of a defined project and the need for services, that specify what the expected accomplishment will be (outcomes), how many at-risk youth will be targeted to achieve those outcomes (performance targets), and how these accomplishments will be verified. YOP proposals should also include an explanation of your organization's capacity for successfully achieving programming goals, your organization's fundraising capacity, and a sound plan for future sustainability.

There is no deadline for submitting the application. However, with a limited number of tax credits to award, tax credits may run out before the end of the calendar year. Applications will be reviewed on a first received, first reviewed basis. Please thoroughly read all materials provided. This will help you to complete the application correctly.

GENERAL OVERVIEW

Administered by the Department of Economic Development (DED), the YOP program was created to broaden and strengthen opportunities for positive development and participation in community life for youth (21 years old and under), and to discourage such persons from engaging in criminal and violent behavior.

Qualifying nonprofit organizations, local government agencies, businesses, and schools can be granted assistance through YOP tax credits to administer a youth project if the community does not have the ability or resources to address the challenges at-risk youth encounter. To administer such a project, organizations/projects must be approved by DED through the YOP application process. This form of assistance is not a grant and does not include the transfer of tax dollars from YOP to approved organizations. Through its own fundraising efforts, approved organizations assume full responsibility for securing the financial support necessary to implement the YOP project. The State's role is to approve projects and process tax credits for eligible donors that contribute to YOP projects.

A YOP tax credit is used to offset an eligible contributor's income tax liability and to enable the donor to redirect their Missouri tax dollars to local projects, while reducing the administrative and overhead costs of state administration of similar programs. The tax credit equals 50% of the value of monetary donations and 30% of the value of approved material donations. Approved donors may claim the tax credits when they file their Missouri tax returns.

The Youth Opportunities Program has approximately \$6 million in tax credits to distribute annually, with no more than \$250,000 in tax credits awarded to any one project. DED is required by law to give priority to areas that have a statistically higher incidence of crime, violence, and poverty. DED is also required by law to give priority to local, neighborhood, and community-based projects.

ELIGIBLE APPLICANTS

- Non-profit Organizations and Corporations

If an organization is incorporated on a statewide, regional or national level, or established through congressional charter, its local affiliates, chapters, divisions, or branches are each permitted to submit an application provided all of the following conditions are met:

1. A locally controlled board of directors is empowered and assumes all administrative and financial responsibility for the local not-for-profit chapter, division or branch. Only organizations with locally based and controlled boards of directors will be allowed to apply. Local boards that serve in only an advisory capacity to the parent organization are not qualified to apply. DED retains the right to make a final determination of what constitutes a locally controlled board of directors with appropriate powers and responsibilities.
2. All YOP donations will be deposited locally and the use of the YOP donations is controlled solely by the local board of directors for the organization.
3. The parent organization has no authority over the use of the YOP donations except to the extent that the parent organization defines the general organizational purpose(s) of the locally controlled organization.

- Local Government

- Missouri Businesses

- Schools may qualify for YOP provided these conditions are met:

1. The project addresses a specific identified need in the community that qualifies under one of the eligible YOP categories.
2. The project is an extracurricular activity outside of normal or regular (core) school curriculum.
3. Costs outlined in the YOP project budget do not reflect those costs associated with normal or regular school curriculum.

- Faith-based organizations may qualify for YOP provided these four conditions are met:

1. The project addresses a specific identified need in the community that qualifies under one of the eligible YOP categories.
2. One church or one person does not have the authority to appoint more than half the Board of Directors.
3. Services are rendered to clients without discrimination.
4. Clients are not required to participate in religious services, education or activities.

ELIGIBLE PROJECT CATEGORIES

A wide variety of activities and projects qualify for support through the Youth Opportunities Program. All YOP projects must address youth-related problems/areas and serve at-risk youth, providing structured programming for which measurable outcomes are attained. Eligible YOP projects include:

1. **Adopt-A-School Project** - An agreement between a school and local businesses to provide support and/or funding for the school for needed equipment, programs, or activities that take place outside of normal or regular school curriculum.
 2. **Degree Completion Project** - Any project designed to encourage school dropouts to reenter and complete high school, or projects that offer youth the opportunity to earn their graduate equivalency degree (GED).
 3. **Internship/Apprenticeship Project** - Business or trades projects designed to offer youth under the age of twenty opportunities to learn a specific skill or trade while earning money.
 4. **Youth Club or Association** - Any club or association specifically for youth, with structured programs designed to improve academic achievement and to teach youth positive development skills, teamwork, conflict resolution, communication skills, etc.
 5. **Mentor and Role Model Project** - Projects that offer youth an opportunity for a one-on-one relationship with an adult who will be a positive influence from whom the youth can learn.
 6. **Substance Abuse Prevention Project** - Projects which promote alcohol and drug awareness in the youth population, emphasize negative effects, and encourage and support youth in abstaining from the use of controlled substances.
 7. **Violence Prevention** - Any project aimed at the youth population that teaches and promotes violence prevention, including schools that primarily educate children who have been expelled from other schools.
 8. **Youth Activity Center** - Activity centers which provide a positive, healthy atmosphere for youth to interact, and which provide structured programs.
 9. **Conflict Resolution** - Any project that teaches youth nonviolent means of resolving conflicts, cooperating, and mediating and promotes ways to solve problems peacefully.
 10. **Employment Project** - Any project designed to offer job opportunities to at-risk youth, including projects that mainly, but not exclusively, target youth living in poverty and/or in areas with a high incidence of crime.
 11. **Counseling Project** - Projects that offer individual, group, and/or family counseling to youth by licensed counselors on issues of abuse, neglect, self-esteem, drugs and alcohol, etc.
- Applicants are permitted to administer only one YOP project at a time.
 - Organizations that are currently administering a project with another DED program may apply for the YOP tax credit, provided it is a different project. No proposal will be approved if it is determined that the project is or will be receiving duplicate funding from another DED program.

YOUTH OPPORTUNITIES PROGRAM OUTCOMES

While there are many types of projects that generally qualify for the Youth Opportunities Program, the Department of Economic Development actively seeks proposals that will address specified YOP program outcomes. Measurement of performance targets in the achievement of these outcomes and their impact on the targeted youth will be an integral part of the review of the application and scoring process. While priority will be given to applications that address the following program outcomes, applications addressing other outcomes will also be considered:

1. Increase the number of at-risk youth that receive a high school diploma.
2. Increase the number of at-risk youth that receive a GED.
3. Increase the number of at-risk youth that remain in school and earn course credit(s) toward their diploma.
4. Increase the number of at-risk youth that complete employment skills education and development programs.
5. Decrease the number of at-risk youth committing crimes and violent acts.

PRIORITY AREAS

- Priority will be given to projects that are constructing or renovating facilities.
- Priority will be given to projects that are creating new jobs by utilizing the tax credits.
- Priority will be given to local, neighborhood and community-based projects.
- Priority will be given to areas that have higher incidence of crime, violence and poverty.
- Priority will be given to projects that directly impact YOP outcomes.

INELIGIBLE PROJECT ACTIVITIES

YOP tax credits will not be allowed on contributions for the following purposes:

- | | |
|---|--|
| -Public improvements (streets, sewers, curbs) | -Research and development projects |
| -Feasibility studies | -Monuments or memorials |
| -Primary health care programs/facilities | -Long-term residential care costs associated with room and board |
| -Direct grants to private businesses | -Endowment funds |
| -Fundraising promotions and events | -Purchasing charters |
| -Debt retirement | |

YOP CONTRIBUTIONS

Eligible Contributors

Taxpayer	RSMo Chapter	Tax Liability Type
Banks & Other Financial Institutions	148	Financial Institutions Tax
Corporations	143 and 147	Income, Corporate and Franchise Tax
Express Companies	153	Gross Receipts Tax
Individual	143	Income Tax
Insurance Companies	148	Gross Premium Receipts Tax
Limited Liability Company	143 and 147	Individual Members' Income Tax, Franchise Tax, and Fiduciary Tax
Partnerships	143	Individual Partners' Income Tax
S-Corporations	143	Individual Shareholders' Income Tax and Franchise Tax
Sole Proprietorships	143	Individual Income Tax
Charitable Organizations exempt from Federal Income tax	143	Income Tax

The amount of the tax credit claimed shall not exceed the amount of the taxpayer's liability in the tax year that the credit is claimed. Any portion of the tax credit not claimed by the taxpayer in the tax year the contribution was made may be carried over the next five succeeding tax periods. The total tax credits approved for a contributor shall not exceed \$200,000 per year.

TYPES OF ELIGIBLE CONTRIBUTIONS

- Cash - valued at face amount of check.
- Publicly-Traded Stocks - valued at market price on the date of transfer but must be sold by the approved agency within 12 months of the date of transfer before the credits will be approved for the donor.
- Materials, supplies, equipment - valued at the lesser of either the fair market value or contributor's cost.
- Real Estate - valued at the lesser of two independent appraisals.
- Wages paid to youth participating in an internship, apprenticeship or employment program - valued at total amount of gross wages earned. (May not exceed \$10,000 in tax credits per youth per tax period.)

PERCENTAGE OF TAX CREDITS

- 50%--Monetary contributions, as well as stocks contributions.
- 30%--Property contributions including materials, supplies, equipment and real estate.
- 50%--Wages paid to an intern or apprentice participating in an approved employment, internship, or apprenticeship project in business or trades for persons less than twenty years of age.

RESTRICTIONS ON CONTRIBUTIONS

1. Contributions must be made directly to the administering organization.
2. In order for contributions to be eligible for tax credits, the donation must be made within the authorized project period.
3. Monetary contributions must be made from the donor's account for which the credit is to be certified. Contributions made from a tax-exempt account or fund are not eligible for credits.
4. A maximum of \$200,000 in YOP tax credits may be approved annually for a single contributor. This represents the combined amount of tax credits approved for contributions made by that contributor to all YOP projects in the state of Missouri.

Non-Cash Contributions Restrictions

5. Non-cash contributions qualify only if the contributed goods are needed specifically to carry out project activities covered by the YOP agreement and are included in the approved YOP budget and/or approved amendments. Items are valued at the lesser of either the fair market value or cost to the contributor and may include reasonable overhead costs incurred by the contributor in making the contribution, such as transportation or shipping. In no case shall the value of the contributed items include sales tax.
6. Contributions of labor and professional services do not qualify for YOP tax credit.
7. Contributions of food do not qualify for tax credits.
8. Contributions must be directly utilized by the YOP project. Contributions of items that will be sold or auctioned are not eligible for the YOP tax credit.
9. In order for a tax credit to be given in the contribution of buildings and other real estate:
 - Title must be held free and clear by the contributor.
 - Credit is based on the lesser of two independent appraisals conducted by state-certified or state-licensed appraisers. Appraisals must be performed no more than 18 months prior to date of contribution. Only one appraisal is required when the property is:
 - Commercial property with appraised value less than \$50,000; or
 - Vacant or residential property with appraised value less than \$25,000.
 - Phase I Environmental Site Assessment is required on all real estate contributed for YOP tax credit or purchased using YOP contributions. (See pages 14-15, "Construction/Renovation/Property Acquisition Projects," for more details.)
10. Used clothing does not qualify for credit. Only new items contributed by clothing manufacturers, distributors, or retailers are eligible.
11. Contributions of partial ownership interest in real estate do not qualify for YOP tax credit (i.e. full title must be given by the contributor in order for the contribution to qualify for the tax credit).

12. If only a portion of contributed real estate is to be used for activities covered under this agreement, the YOP tax credits will be prorated according to the proportion of the property that is to be used for the YOP project.
13. If only a portion of the value of a non-cash gift is contributed, YOP tax credit will be based on the amount discounted from what the value of the contribution would have been had the item been contributed outright.

Fundraising Restrictions

14. Costs associated with the production of printed or audio-visual materials qualify when those materials focus on services provided by the non-profit organization rather than promotion of a specific fundraising activity or event. A fundraising appeal may be included in the material. Donations received from fundraising events are eligible after subtracting any goods or services received by the donor during the event according to IRS guidelines.
15. Contributions to pay for fundraising activities do not qualify for YOP tax credit.
16. Costs associated with contracted professional fundraisers are not eligible.

Application Definitions/Examples

Please read the application questions and answer them as concisely and completely as possible. Use the definitions/examples to answer the application questions. The “**project**” proposal should be specific to the YOP project that is being submitted—not for **all** of the services and programs that your organization may provide. Projects may combine the construction and/or renovation costs with costs for other activities such as service delivery in the YOP budget.

Please Note: The following are examples only. Your submission should contain a detailed description of the program, need, outcomes, verification, etc., rather than the brief descriptions provided below.

PROJECT PERIOD – The timeframe in which all activities (i.e. fundraising, service delivery, expenditures, and/or construction related to the project) will be completed, excluding the required final report and audit.

SERVICES/ACTIVITIES – Any programs/activities that staff coordinate and conduct that would provide a benefit to the targeted youth. These activities must clearly tie to the need, outcomes, targets, verification tool, and milestones.

Example: Education/Employment Center

XYZ, Inc. is proposing the construction of a 2,700 square foot facility, in which our agency will provide intensive educational, life and job skills training programs. The facility will house three classrooms, a computer lab, a library, and six smaller rooms for tutoring and job counseling.

Key features: Our programs are designed to help at-risk youth, ages 15-19 years, become productive and contributing members of the community. Youth enter our programs and enroll in

a life skills curriculum tailored to meet the individual's needs. The client will also enroll in either the Education (GED/High school diploma) or Employment Program. In addition to GED classes provided at the facility, we offer tutoring sessions three times a week, financial assistance needed for enrollment and supplies, and educational counseling. Clients choosing to enter the Employment Program participate in an intensive three month job skills training program in which we provide soft employment skills training, placement services, and ongoing job counseling.

Comparative Advantages: Recent community surveys have shown that transportation is major barrier to services and employment for our targeted clients. Therefore, bus passes will be provided to clients, as well as taxi passes for those not living near city bus routes. The chosen facility site is located one block from the city bus stop, the location chosen to help alleviate transportation related barriers to service. There are no other agencies in the community providing comprehensive educational, life and job skills training programs. The nearest facility providing a similar array of services is located 45 miles away in Sydney, MO. One agency in our community does provide educational services and on-the-job mentoring, but is currently unable to accept additional clients and directs services only to clients 18 years of age or older.

Growing Need: Currently, our agency is providing services in a 1,700 square foot aging, residential building. The building has flooded twice in the past five years, causing water damage to flooring and mold and mildew issues. In addition, the facility does not provide adequate space to serve the rising number of youth in need of services in our community. We have had to turn away 45 youth this year alone. According to the Missouri Department of Secondary Education, our school district had a 30% drop out rate for 2008, up from 25% in 2007. We are proposing to serve an additional 50 youth as a result of this construction project. With outreach and marketing, we believe we will have the additional youth ready to enroll when construction is complete.

OUTCOMES - Outcomes are the broad, general goals an organization sets for itself that result in direct benefits to the youth that are involved in a program. Outcomes should relate to a change in the knowledge, skills, attitudes, behaviors, condition, etc. of participants. Outcomes must clearly relate to the services provided by the applicant organization.

Outcomes Example: Education/Employment Center

- Increase the number of at-risk youth remaining enrolling in a GED program or earning a high school diploma.
- Increase the number of at-risk youth completing life skills education courses.
- Increase the number of at-risk youth that have completed a job skills development program and obtaining employment.

PERFORMANCE TARGETS - Targets are the numerical (not percentage) performance levels that indicate how many youth will achieve the specified outcomes. There should be a minimum of one performance target that relates to each outcome, and they should reflect how the targeted youth would benefit from the project. Explain why these numbers were chosen and how you determined that these numbers are appropriate.

VERIFICATION - Verification includes any information tool that tracks and verifies success of achieving performance targets and outcomes. Include how often the evaluation will take place and who is responsible for collecting the data. Each performance target must have an evaluation tool.

Project Performance Targets/Verification Example – Education/Employment Center

Outcome	Performance Target	Verification
Increase the number of at-risk youth remaining enrolling in a GED program or earning a high school diploma.	65 of 115 youth enrolling in the GED program or re-enrolling in high school will earn a certificate or diploma during the 2 year project period.	Enrollment and attendance records will track youth attending classes. Certificates to be verified by GED exam score and diplomas with school administration.
Increase the number of at-risk youth completing life skills education courses.	115 of 150 youth participating in life skills programs, to include violence prevention program, substance abuse prevention, and health classes and activities, will attend 8 or more sessions and demonstrate increased knowledge in one or more areas.	Registration and attendance records will track the number of youth enrolling and participating in classes. Pre- and post- test scores will be utilized to demonstrate increases in knowledge.
Increase the number of at-risk youth completing a job skills development program and obtaining employment.	35 of 50 youth receiving employment skills training will be placed in jobs and retain employment for at least 90 days.	Job placement specialists will track attendance, participation and placement. Collaboration with job-place mentors assigned to each client and employment records will confirm successful placement.

These targets were chosen based on the number of youth served in previous years, the number of youth on program wait lists, and past success rates of our youth. We are projecting a 5% increase in the number of youth who will be successful in the education program this year due to a decrease in the student-tutor ratio. With the new computer lab, we anticipate an increase in the number of youth that participate in our online GED activities.

MILESTONES - Milestones are the essential steps that define what youth must do to enable agencies to successfully reach the targets. Milestones are based on the participants’ efforts/activities and must be verifiable. First, list each step that must occur in order for the project to achieve the targets listed. Second, go back and determine the level of participation required or other important variables that may affect the achievement of the performance targets. Include a timeline explaining when each milestone will begin and end. In addition, define the steps that the organization must take in order to complete the fundraising for the project, as well as the construction, if applicable. (Refer to the example on the next page.)

Milestones: Example – Education/Employment Center

Milestones	Number Needed	Timeline
Construction: Acquire Property		By July 31, 2010
Site Preparation Completed		By Aug. 31, 2010
Construction of education center - Foundation - Framing - Electrical, plumbing - Finish Work Construction Complete, Grand Opening		Sept.1, 2010 –Apr. 30, 2011 Sept. 2010 Oct. – Dec. 2010 Jan. – Feb. 2011 Mar. 2011 Apr. 2011
Programming: Learn of Program	175	100 March-April 2011 75 add'l by Aug. 2011
Youth enroll in program	150	By Aug. 2011
Youth take life skills pretest	150	80 May 2011 70 Aug. 2011
Youth take education level assessments	115	65 by May 2011 50 by Sept. 2011
Youth attend life skills sessions	150	Weekly 80 May 2011-Nov. 2011 70 Sept. 2011-Dec. 2011
Youth attend GED classes	100	Weekly 40 May 2011-Dec. 2011 30 Sept. 2011-Dec. 2011
Youth attend Job training classes	50	Weekly 30 May 2011-Nov. 2011 20 Sept. 2011-Dec. 2011
Youth placed in jobs	50	25 July 2011 15 Oct. 2011
Youth take life skills post-test	50	80 Nov. 2011 70 Dec. 2011
Final evaluation of all programming		Dec. 2011

KEY INDIVIDUALS - Key individuals are those people who will have the most responsibility for making this project successful, connecting to the targeted youth, and achieving the performance targets.

1. **Energy** - The ability to infuse life into oneself, colleagues, and the target population. Energy is what a program needs to get started, but more importantly what it takes to keep going. Do the key individuals demonstrate the ability to generate enthusiasm for the project among youth, staff and community? Can the individuals engage the youth and keep them involved in the project?

2. **Role** - Include a detailed account of the individual's role in implementing the proposed project. The level of skill and knowledge each of the key individuals have in their positions, not necessarily the length of time they have been with the project and their relationship to the youth.
3. **Commitment** - Do the key individuals have a personal stake in the success of the program? Do they have a commitment to stay with the project until it is completed or for a specified amount of time?

Note: If your proposal requests funding for an employee's salary as an integral part of project implementation, then that employee must be identified as one of the key individuals.

FUNDRAISING - The fundraising plan provided should be a detailed description of all activities, events, etc. that will be conducted to solicit donations for YOP tax credits. The plan should include the key individuals responsible for overseeing fundraising and those responsible for implementing specific activities. A detailed fundraising timeline with milestones should be included (see the following example).

Fundraising Milestones/Timeline Example: Education/Employment Center

Fundraising: Board Members will contact at least 2 eligible contributors	14 contacts made	Quarterly during fundraising period
Development Director will meet with local businesses/Chamber of Commerce to discuss the project and the tax credits.	At least 3 businesses	Quarterly during fundraising period
Annual Charity Golf Event	10 businesses/teams \$2,500 per team	April 2010
NAP Donations raised as of June 2010		\$100,000
Direct mail campaign – previous donor list	1,000 letters	May 2010
Contact accountants concerning availability of tax credits	20	October 2010
NAP Donations raised as of Dec 2010		\$250,000 (cumulative)
Annual Charity Golf Event	15 businesses/teams; \$2,500 per team	April 2011
Direct mail campaign	1,000 letters	September 2011
Contact accountants concerning any remaining tax credits	20	October 2011
NAP Donations raised by December 2011		\$332,496 (cumulative)

CONSTRUCTION, RENOVATION, & PROPERTY ACQUISITION – The project involves construction for of a new facility or renovations to a newly acquired or existing facility. These projects may request a 12, 24 or 36 month fundraising/project period. All construction or renovation projects must justify their specific project outcomes in regards to the positive impact for youth through the services or activities that will take place in the facility upon completion.

Applicants seeking YOP support for construction/renovation must adhere to the following conditions:

1. If the project purpose is to construct a new facility, it must be shown that a growing need and demand for the services necessitates physical expansion or that the existing structure presents a threat to the health and well-being of clients.
2. Applicants must provide written evidence of site control in this application. Acceptable documentation may include any of the following (See instructions for Attachment C):
 - Title to the property or option to purchase
 - Lease or option to lease, for a minimum of 5 years after the project period ends. (Refer to “Credit Payback” on page 22 of the application guidelines.)
 - Contingency contract, or signed affidavit, stating the current owner's intention either to sell or donate the property if YOP tax credits are available.
3. Regardless of how many years the pledge payments will extend, tax credits will only be available for contributions that occur within the actual 12, 24 or 36-month fundraising period. In those cases where the fundraising campaign is already underway, any contributions received prior to the start or continuing past the end of the YOP fundraising period will not be eligible for the tax credit.
4. The facility must be used primarily for service rather than administrative office space or storage.
5. An exterior sign must be posted at the construction site giving proper acknowledgment to the Missouri Department of Economic Development for partially underwriting the project. Upon completion, a plaque or other permanent recognition of YOP support must be posted in the building.
6. At a minimum, a Phase I Environmental Site Assessment is required on all real estate contributed for YOP tax credit or purchased using YOP contributions. A Phase I Environmental Site Assessment is a property history and a noninvasive physical assessment of the real property conducted in accordance with American Society for Testing and Materials (ASTM) Standard E.1527. (More information about the standard may be obtained by accessing this website: www.astm.org)

NOTE: Approved projects will be **required to submit a copy of the environmental assessment to YOP within 10 working days** from the closing date on any properties.

Regarding the Phase I Environmental Assessment, DED requires the following:

- All hazardous substances must be removed or abated in accordance with local, state and federal regulations prior to acquiring or accepting contributed property. Should the assessment reveal contamination on the property, the organization **must** include a timeline, address remediation options, and provide proof of the completion of any related clean up of land and/or buildings purchased by the organization.
- YOP tax credits cannot be used for contributions made to cover the costs of the removal or abatement of hazardous materials.
- The professionals completing the assessment must be qualified in the detection of hazardous substances in the following categories as applicable to the property:
 - Lead-Based Paint
 - Asbestos-Containing Materials
 - Petroleum Products
 - Other Hazardous Substances

The Missouri Department of Natural Resources, under a Cooperative Agreement with the U.S. Environmental Protection Agency (EPA), conducts Brownfield Site-Specific Assessments (BSSA) of properties for public entities such as cities, counties and quasi-governmental entities, as well as properties owned by not-for-profit organizations across the state. The Brownfield Site-Specific Assessment program provides funding and technical assistance to help communities in assessing properties. Brownfield Site-Specific Assessment provides valuable information that can aid in making decisions regarding the future of the property. Additional information about the program may be obtained by accessing the website:

<http://www.dnr.mo.gov/env/hwp/bvcp/hwpvcp.htm> or by calling 573-526-8913.

The assessment report must include the credentials of the professional conducting the assessment and be submitted to the YOP applicant and YOP staff for review before any real estate is acquired.

Property Use and Disposition Requirements

As the administering agency for the Youth Opportunities Program, the Department of Economic Development (DED) has the fiduciary responsibility of seeing that the tax credits are awarded for projects that result primarily in public benefit rather than private gain and not used to financially benefit an organization that would not otherwise be eligible to apply for YOP on its own behalf.

The following property use and disposition requirements only pertain to YOP capital campaign projects.

1. The entire cost of constructing a facility may be underwritten by YOP (up to \$500,000) if:

The facility will be wholly used by the NFPO to carry out its own programs and nonprofit activities, as agreed upon with the DED.

- 2. The entire cost of acquiring and/or renovating an existing building may be underwritten by YOP (up to \$500,000) if:**
 - a. The facility will be wholly used by the NFPO to carry out its own programs and nonprofit activities, as agreed upon with the DED; or
 - b. At least half of the facility is used by the NFPO, and the remaining space is rented at fair market value to other nonprofit organizations whose activities would qualify under YOP program guidelines.

- 3. Paragraphs 1 and 2 apply only if one of the following conditions is met:**
 - a. The facility is used exclusively by the NFPO for purposes approved by DED for a minimum of 5 years; or
 - b. If the facility is sold within five (5) years, the sale price must be at least 90% of fair market value, proceeds of the sale are to be paid by lump sum payment, with the proceeds applied either toward a replacement facility for the NFPO, or some other activity approved by the DED.

- 4. If any of the following conditions exist, the YOP portion of costs associated with acquisition, construction and/or renovation will be pro-rated according to the percentage of the building that complies with guidelines stated above:**
 - a. A portion of the facility is rented to for-profit business tenants.
 - b. Any portion of the facility is rented on a permanent basis for less than fair market value.
 - c. Less than half of the facility is directly used by the NFPO in carrying out its non-profit purposes.
 - d. Less than half of the facility will be used for direct care and/or direct program delivery.

THE YOP BUDGET

The budget includes the various expenses to be charged against the project described in this application for which you are asking YOP support. All items in the budget must be clearly tied to the activities and outcomes of this proposal.

The Department actively seeks to apply YOP funds to direct care and direct program expenses, while minimizing YOP funds used for administrative salaries and general overhead costs.

Administrative salaries and general overhead expenses should be prorated for the YOP portion of the total project or organizational budget.

- Do not use tax credit figures, use actual dollar amounts.
- Round all figures to the nearest dollar, and do not include sales tax in costs.
- Refer to page 8 of the Application Booklet, Restrictions on Contributions, to make sure the items are allowable YOP expenses.
- If tax credits are being requested for multiple locations, a separate budget page must be submitted for each location.
- The budget form must be typewritten.
- During the proposal review stage, DED staff will screen the expenses for eligibility and may adjust the proposed budget. Organizations will be notified of any changes that occur.

Example of how each line item relates/contributes to the project and its outcomes.

Computers – We will purchase five computers at \$1,800 each to be used exclusively by the youth for structured educational activities such as homework, GED practice testing, resume preparation, and job search activities.

Amount From Other Sources - Include all dollars to be secured from other sources to pay for expenses for the project described in this YOP application that are not included in the YOP Budget. When added, the YOP budget and the amount from Other Sources should equal the total cost of implementing the YOP project.

Budget Categories

- **Salaries/Wages/Fringe** - Should include only full and part-time staff members who are integral to the implementation of this project and provide direct care/services to the youth. Amounts should be pro-rated to reflect the approximate percentage of time devoted to the project.
- **Contracts** - Contracts include paid services that are not compatible with the hiring of a full or part-time staff person. These services can be for consulting, auditing, architectural, engineering, and other costs needed to implement your project.
 - If your project budget includes an audit, **only the cost for the YOP project audit** may be included. An audit must be conducted on your YOP project if your project utilizes \$25,000 or more in tax credits.
 - Contracted fundraising services are not eligible YOP project costs.

- **Travel** – Costs associated with transportation of youth to program activities. This category may also include a portion of the expenses required to participate in professional training and workshops related to implementation of the YOP project.
- **Equipment** - Equipment includes purchase, a portion of the lease or rental of equipment, furnishings, appliances and other related items that will be used in the proposed YOP project. Please use reasonable and current costs in your area to determine the amount requested.
- **Supplies** - Supplies include all program materials to be used during the project period. Items such as paper clips, paper, pens, etc. should be calculated at a reasonable use cost per year and should be minimized. Please use a separate figure for any unusually large supply needs that relate to the nature of the YOP project.
- **Building Space** - Building Space includes a portion of the rent or lease of program space needed to implement the YOP project. These costs should be comparable to the prevailing space costs in the community or geographic area in which you are located.
- **Construction** - Construction includes new construction, expansion and/or renovation of your building. All construction cost figures should be reasonable and based on prevailing costs in your community or geographic area. Please provide a breakdown of the construction costs and a description of the facility.
- **Property Acquisition** - Property Acquisition includes land and/or structures required to complete your YOP project. These costs should be based on current appraisals or the best estimates of value available at the time your application is completed.
- **Other** - Other includes utilities, phones, building and vehicle maintenance, insurance, postage, etc. General overhead costs such as utilities and maintenance should be prorated to 30% of the YOP project.

(The remainder of this page intentionally left blank)

Budget Page Example: Education/Employment Center

Budget Category	YOP Budget	Amount From Other Sources
Salaries Executive Director \$48,000/year 2 yrs. Program Coordinator/Life Skills Instructor \$30,566 40% 2 yrs. GED Instructor (Part-time) \$1,000/month 100% x 9 months \$ 9,000 Job Placement Counselor \$600/month x 9 months \$5,400	 \$24,452 \$9,000 \$5,400	 \$96,000 \$36,680
Contract One Time YOP Audit \$2,500	\$2,500	
Travel Youth transportation – bus passes 100 passes \$ 600	 \$300	 \$300
Equipment 5 Computers and printers for GED training/Employment activities \$1,800 each \$9,000	 \$9,000	
Supplies Education Materials \$400/year x 2 years (100% for YOP) \$ 800 Office Supplies \$390/year x 2 years (30% for YOP) \$234	 \$1,034	 \$546
Building Space		
Construction <u>Expansion of Program Space</u> Site preparation \$ 10,000 Construction – total = \$500,000; \$ 250,000 for YOP - Foundation \$40,000 - Framing \$70,000 - Electrical, plumbing, HVAC \$100,000 - Finish Work \$40,000	 \$260,000	 \$250,000
Property Acquisition Land – 2 acres \$20,000	 \$20,000	
Other Costs Telephone (new facility) \$150/month x 9 months \$1,350 (30% for YOP) Insurance \$150/month x 9 months \$ 1,350 (30% for YOP)	 \$ 810	 \$1,890
TOTAL—(YOP BUDGET MAY NOT EXCEED \$500,000)	\$332,496	\$385,416
# of Youth Targeted	150	

****Please note:** The Department actively seeks to apply YOP fundraising dollars to direct care and direct programming costs, while minimizing administrative salaries and general overhead costs. Administrative salaries and general overhead expenses should be prorated for the YOP portion of the program or organizational budget.

APPLICATION HELP

How You Can Obtain Help With Your Proposal

Application workshops will be conducted periodically in Jefferson City, Missouri at the Harry S. Truman Building. You may attend any of the sessions. You must RSVP by using the workshop registration form. The application workshops will be posted on the YOP website at: <http://www.missouridevelopment.org>. (Click on BCS programs, then the Youth Opportunities Program, and finally Application Workshops.) As always, the sessions are free and open to the public. Please read the Application Guidelines before attending and come prepared with a list of questions.

Prior to submitting your proposal, you may contact the YOP staff for technical assistance. If you call and reach our voice mail system, please leave a detailed message. This enables staff to be better prepared when returning your call. Staff will return your call within 24 hours if possible.

PACKAGING AND SUBMITTING YOUR APPLICATION

The application and attachments are located on pages A1-A10 of this booklet. **The application must contain an original notarized signature on page A9.** The signature must be that of the organization's director as listed on the first page of the application. Applications will not be accepted without this signature.

1. There is no application fee.
2. Applications cannot be handwritten. This applies to the Budget and Attachments as well.
3. Font should be at least 11 point.
4. Application forms must be used. The narrative section should be submitted on separate paper.
5. Double-check your proposal to make sure all required items are enclosed (a checklist has been provided for this purpose). All Attachments should be clearly labeled and placed in the proper sequence (beginning with Attachment A) at the end of the proposal.
6. Submit one copy of your entire application (including attachments).
7. Faxed copies of applications will **not** be accepted.
8. Keep a copy of the application and attachments for your own records.

All proposals must be submitted to our Jefferson City office at the following address:

Missouri Department of Economic Development
Youth Opportunities Program
Truman State Office Building
PO Box 118
Jefferson City, MO 65102

APPLICATION REVIEW

There is no deadline for submitting your proposal; however, with a limited number of tax credits to award; tax credits may run out before the end of the calendar year. Once your YOP project has met all basic eligibility requirements, a review of your written responses will be conducted. Your proposal will be reviewed and rated for the following: targeted customers, clear and concise project outcomes and performance targets, milestones that are identified and proceed in a logical sequence, key individuals and partners involved with the project, the organization's financial capacity to complete the project, and future plans for sustainability.

All organizations must be in good standing with the Secretary of State when applying to YOP. To find out if your organization is in good standing, call (573) 751-4153 or visit the Secretary of State Business Entity Database at <https://www.sos.mo.gov/BusinessEntity/soskb/csearch.asp>

Review Criteria

The Department of Economic Development will evaluate all proposals based on the following criteria. This evaluation may add or deduct points from the proposal score.

1. Degree to which the targeted youth are disadvantaged and/or below the state poverty level.
2. Degree to which the geographic area exhibits a high incidence of crime and violence.
3. Extent to which the applicant possesses sufficient capacity to administer the project and achieve the desired results.
4. Degree to which the targeted youth have demonstrated a need for the particular project being proposed.
5. Degree to which the project contributes to solving problems identified by the community.
6. Degree to which the project impacts YOP outcomes (see pages 5 and 6).
7. Degree to which the organization has successfully completed past projects (if applicable), including performance target achievement, tax credit utilization, and completion of required documentation in a timely manner.

Recommendations and Notification

Projects will be recommended to the Department Director for approval based on final ratings. Copies of the official YOP Agreement (contract) will be sent to those projects selected for approval. Those organizations that are not approved for the program will receive a denial notification in writing. If denied, applicants will have one opportunity to resubmit the application. The review of resubmitted applications will be conducted in the order of "date received" of the new information/documentation.

Applicants who have a complaint concerning the disposition of their proposal shall make their complaint to the Department, to be filed within ten (10) business days after receipt of notice by mail to the applicant of the disposition of the Department.

IF APPROVED...

Administrative training workshops for approved projects will be scheduled soon after projects are approved. No YOP tax credits are officially allocated to projects until the YOP Agreement has been signed and notarized by the applicant and signed by DED.

Contractual Obligation and Noncompliance

If your organization is approved and fails to complete the approved project as stipulated in the YOP contract or is found to be noncompliant with YOP policies and regulations, your organization may be required to pay back to the State a monetary sum equal to the number of tax credits that have already been issued for the project.

Tax Credit Payback

Project approval is based on the plans presented in your proposal and on any revisions agreed upon with DED during your approved YOP fundraising period. If, at some point during the five (5) years following the end of the project period, your organization wishes to dispose of the facility, you may avoid a credit payback by selling it for at least 90% of fair market value, lump sum payment, with the proceeds applied either toward a replacement facility for your organization, or by carrying out some other project activity approved by the DED.

If YOP credits have been given for improvements on leased property, and the lease is terminated (for whatever reason) and property reverts to the owner within five (5) years after the end of the project period, a percentage of the credits approved for the building, including any furnishings or equipment that revert to the owner, must be repaid to the State of Missouri. Besides cash payment by the organization to the state, another acceptable method of settlement involves voluntary relinquishing of credits by contributors. The amount of the settlement is based on:

Property Reverts During Year	% of YOP Tax Credits to be Repaid to the State
1	100%
2	80%
3	60%
4	40%
5	20%

YOP Compliance Items

If approved for YOP tax credits, your organization will be required to submit to YOP the following items to maintain good standing and be eligible to apply for future projects:

- Quarterly reports
- Requested changes in budget, performance targets, activities, etc.
- A Final report, due within thirty (30) days of the end of the project period if the project utilizes less than \$25,000 in tax credits and within six (6) months of the end of the project period if \$25,000 in credits or more were utilized.
- Final audit within six (6) months of the end of the project period if \$25,000 in credits or more were utilized.
- Acquisition documents if property is included in the YOP budget, including a Phase I environmental assessment.

ATTACHMENTS

Attachment A--Current Members of the Board, Council, or Commission

This list should include all individuals who are presently serving as members of your Board of Directors; School Board; Neighborhood, Community or City Council; or Commission. The following information should be listed for each individual member: Name, day phone, occupation, position on the board, and whether or not the individual is a resident of the project area. Use the form provided to list this information, and make copies for additional pages as needed.

Attachment B--Letters of Support

Evidence of support must include a local government endorsement letter from your city alderman, mayor, or county official indicating the project is not in conflict with any existing city/county community plan. All applicants should provide written evidence of support from any other agencies, organizations, or institutions whose cooperation is required to carry out the project. In addition, letters of support from your project's targeted youth, as well as state elected officials and community leaders may be submitted. General letters of support for the organization are helpful, but letters indicating specific support for this YOP project will strengthen your proposal. A copy of this attachment, the local government endorsement letter, and **at least three other** letters of support dated within six months of submittal of proposal are required. **NOTE:** Letters of support from members of the applicant's board members or staff will not meet this requirement.

Attachment C--Site Control Document

If your proposal involves any construction, facilities acquisition, improvement, or expansion, you are required to give written evidence that your organization has sufficient control over the site where the proposed construction and/or renovation will take place (See pages 14-15, "Construction/Renovation Projects" of the application for additional information). A copy of Attachment C (provided) is required, along with a copy of the appropriate documentation.

Floor plans or architects drawing should be included for new construction and for renovation projects if the renovation will alter the existing layout and space use.

Attachment D--Map(s) of Project Area and Location

The map should clearly show the boundaries of the area your organization serves, as well as the geographic location of your office headquarters (show street or road) and the location of specific project activities (show street or road) that will be undertaken. You may enclose actual marked city maps, and/or excerpts from any other maps that would provide sufficient detail, depending upon the geographic scope of your YOP project.

Certification Page

This form certifies that your organization does not employ illegal aliens (undocumented workers)* and that the information contained in the application is true, correct and complete. The Certification form must be signed (by the Executive Director of the organization or by a person duly authorized to represent the applicant organization) and notarized.

E-Verify Documentation

Conducted jointly by the U.S. Citizenship and Immigration Services (USCIS) Verification Division and the Social Security Administration (SSA), E-Verify is designed to provide employment status information to determine the eligibility of applicants for employment.

E-Verify requires that participating commercial employers use the automated Verification Information System (VIS) to check the SSA and the USCIS databases to verify the employment authorization of **ALL** newly hired employees.

All applicants **must**: 1) complete the online enrollment in E-Verify, 2) check the box on the Certification confirming enrollment and participation in E-Verify, and 3) **provide a complete copy of the e-verification memorandum (MOU)** to be eligible for the program.

E-Verify is currently free. To access the E-Verify website, go to: <https://e-verify.uscis.gov/enroll/> Once you receive the e-mail from E-verify confirming approval into the program, you will need to email or call an E-Verify representative using the toll free Help Line number, 888-464-4218 and ask for a **Tier 2 Representative** to request an electronically signed copy of the MOU. It can be scanned and e-mailed or faxed to you.



2010 YOP Application

Business & Community Finance

Truman State Office Building
 PO Box 118
 301 West High Street, Room 770
 Jefferson City MO 65102

Telephone: 573-751-4539
 Fax: 573-522-4322
 E-mail: YOP@ded.mo.gov
 Website: www.missouridevelopment.org

STATE USE ONLY

2010 Youth Opportunities Application

Applicant (Official or Legal Name)		NAICS*	MITS/MO ID No.	FEIN
Project Title		**Project Location (Street, City, County, 9-digit ZIP Code)		
Contact Person/Project Administrator (First Name, Last Name, Title)				
Mailing Address (Street Address, P.O. Box, City, State, 9-digit Zip Code)				
Day Phone (include extension) ()		Fax Number ()		E-mail Address
Agency Director (First Name, Last Name, Title)		Day Phone (include extension) ()		
Proposed Project Period (Please check one) <input type="checkbox"/> 12 Months <input type="checkbox"/> 24 Months <input type="checkbox"/> 36 Months The project period is the timeframe in which all activities, i.e. fund-raising, service delivery, expenditures, and/or construction, related to the proposed project will be completed, excluding the required final audit and project evaluation.		Project Type:(check) <input type="checkbox"/> Service Delivery <input type="checkbox"/> Capital Campaign <input type="checkbox"/> Both		Organization Size (# of employees) <input type="checkbox"/> 100 or less <input type="checkbox"/> 101-500 <input type="checkbox"/> Over 500
<p>*NAICS – North American Industry Classification System. (Required if a NAICS has been assigned to the organization) The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the statistical agencies of the United States. The NAICS is used for classifying business establishments to gather data related productivity, unit labor costs, and the capital intensity of production, employment and other information. MO businesses are assigned a NAICS when the company files a “Report to Determine Liability Status” with the MO Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:</p> <ul style="list-style-type: none"> • Pays \$1,500 in wages (cash and in-kind) in a calendar quarter, or • Has an employee in some portion of a day in each of 20 different weeks, or • Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri, or • Acquires and continues without interruption substantially all the business of a liable employer. <p>If you don't know your NAICS code please call (573) 751-4662. If your organization has not been issued a NAICS code, please indicate N/A.</p> <p>**Provide information in regards to the physical location where your project takes place. If your project takes place at more than one site, submit the addresses for all sites (street, city, county, 9-digit zip). You may find the 9-digit zip by accessing: www.usps.com and clicking on "Find Zip Codes."</p>				
Organization Eligibility Category (Choose only one.) <input type="checkbox"/> Not-for-profit (Federal designation of 501(c)3 or MO Chapter 355, RSMo) *** <input type="checkbox"/> Local Government <input type="checkbox"/> Public School <input type="checkbox"/> Missouri Business		Primary Project Category (Choose only one.) <input type="checkbox"/> Counseling <input type="checkbox"/> Violence Prevention <input type="checkbox"/> Adopt-a-school <input type="checkbox"/> Substance Abuse Prevention <input type="checkbox"/> Degree Completion <input type="checkbox"/> Internship/Apprenticeship <input type="checkbox"/> Youth Activity Center <input type="checkbox"/> Youth Club or Association <input type="checkbox"/> Conflict Resolution <input type="checkbox"/> Mentor/Role Model <input type="checkbox"/> Employment		

***Attach a copy your Articles of Incorporation and/or tax exempt letter from the Internal Revenue Service (IRS).

INSTRUCTIONS: Please answer questions one through fifteen. Responses should be number, with each question typed above the corresponding response. Provide concise answers, while answering the questions as thoroughly as possible.

PRIORITY AREAS IMPACTED BY THE PROJECT

Check any boxes that apply to the proposed project. Any items checked below must be supported by narrative in the proposal.

- Local, neighborhood or community-based organization/project
- High incidence of crime
- Community and youth involvement and support in project
- Directly impacts YOP outcomes
- New construction or renovation of existing facility
- New jobs created

SERVICES/ACTIVITIES

1. Describe the services the project will offer the targeted youth. What are the key features of this project? What are the comparative advantages over other projects in the area that target the same population and offer similar services? If proposing a Capital Campaign project, provide a detailed list of the constructions, renovation or property acquisition necessary to complete the construction or renovation of the project. Also, demonstrate a growing need that necessitates physical expansion and/or demonstrate that the existing structure presents a threat to the health and well-being of clients. (Refer to pages 9-10, “Services/Activities”, of the application instructions.)
2. Explain how the activities of the project ensure the individuals will contribute to the short- and long-term economic viability of the community? How will the project impact the local economy? What benefits will be provided from this project to impact the local economy?
3. Define the number and characteristics of the youth the project will serve (i.e. income level, crime statistics, drug use, dropout rates). Please ensure that these characteristics reflect the project’s scope and outcomes. Describe how these youth are at-risk and provide supporting data/research to establish multiple risk factors. Discuss the geographical service area with supporting census, economic, and/or regional data (if applicable). Data should be timely, with reference given to the source, and can be found at sites such as: <http://www.oseda.missouri.edu/>; http://factfinder.census.gov/home/saff/main.html?_lang=en; http://dese.mo.gov/schooldata/school_data.html; <http://www.missourieconomy.org/index.stm>
4. Explain why the targeted youth need these services and how the youth will be persuaded to participate in these programs. How do you know this is a real need versus a perceived issue (i.e. survey results, community meetings or plans)? Were these youth involved in planning, implementing, and evaluating the project? To what extent will they be involved in generating ideas and implementing needed change with the project?

OUTCOMES

5. Indicate the outcomes the agency is committed to achieving through this proposed project. If proposing a construction, renovation or property acquisition project, indicate the outcomes for the activities that will take place in the facility once construction, renovation, or acquisition is completed. (Note: Refer to page 10, “Outcomes”, of the application instructions.)
- Increase in the number of new and/or renovated facilities.
 - Increase the number of at-risk youth that receive a high school diploma.
 - Increase the number of at-risk youth that receive a GED.
 - Increase the number of at-risk youth that remain in school and earn course credit(s) toward their diploma.
 - Increase the number of at-risk youth that have completed an employment skills education and development program.
 - Reduce the number of at-risk youth committing crimes and violent acts.
 - Other _____.
 - Other _____.
 - Other _____.

PERFORMANCE TARGETS & VERIFICATION

6. List and discuss the performance targets the agency is committed to achieving (2-4 targets is average). Discuss why these targets have been chosen, rather than setting higher or lower targets. If proposing a construction, renovation or property acquisition project, list and discuss the performance targets for the activities that will take place in the facility once construction, renovation, or acquisition is completed. Performance target numbers should reflect the number of youth that will successfully reach each target **out of** the number of youth receiving the target services. (Refer to page 10-11, “Performance Targets & Verification”, of the application instructions for details and examples.)
7. How will the agency verify the extent to which performance targets are achieved? Discuss the evaluation tools, how often the evaluation will take place and who will be collecting and reporting the results. If proposing a construction, renovation or property acquisition project, list and discuss the evaluation tools for the activities that will take place in the facility once construction, renovation, or acquisition is completed. (Refer to pages 10-11, “Performance Targets & Verification”, of the application instructions.)

MILESTONES

8. List and define the critical milestones that youth must achieve to successfully meet the performance targets. Discuss the level of participation required of the youth to be served and your organization to successfully meet performance targets. If proposing a construction, renovation or property acquisition project, also include milestones for construction, renovation or property acquisition. (Refer to pages 11-12, “Milestones”, of the application instructions.)

ADMINISTRATIVE CAPACITY

9. Discuss the agency's history and discuss the other services it offers. Summarize two of the agency's past projects that are similar to the proposed project. Include a discussion of the fundraising and performance goals that were set for the similar projects and the degree of success. You do not have to include previous YOP projects unless those projects were unsuccessful. If unsuccessful, describe the circumstances, outcomes, and what changes have been made to ensure future success.
10. Profile those key individuals who will have the most responsibility for implementing this project and overseeing compliance for YOP, connecting to the targeted youth, and achieving performance targets. This should include direct program staff and any positions for which YOP funds are budgeted. Focus on each individual's energy and ability to engage youth, role, and responsibilities in implementing the project, and commitment. (Refer to pages 12-13, "Key Individuals", of the application instructions.)
11. Discuss outside organizations or individuals you partner with and their role in carrying out the project and/or providing services.
12. Provide a detailed fundraising plan, specific to the project and YOP tax credits. Be sure to discuss all events and activities that will be undertaken/implemented to utilize YOP tax credits. Who will be involved in fundraising? To whom will your agency market the tax credits? What are your fundraising milestones? Timeline of fundraising events? What resources (time, materials, funds, etc) is your agency committing to this project? Refer to page 13, "Fundraising", of the application instructions.)
13. Provide a detailed breakdown of each line item on the proposed budget and explain how each relates/contributes to the project and its outcomes. Provide estimates or bids when possible for capital expenses.
14. List and discuss this project's other sources of funding, such as United Way, city grants, foundation grants, revenues from other services, etc. Include amounts and expenses each of these sources will pay. Indicate which grants or monies are pending and which have been awarded to your agency.
15. Explain how the proposed YOP project will be supported/maintained once the YOP contract has expired? Will there be fees associated with the programming? How are you diversifying your funding sources, etc.? Discuss plans for moving this project toward self-reliance.

BUDGET PAGE**YOUTH OPPORTUNITIES PROGRAM**

Budget Category (Note: Refer to pages 17-19, "YOP Budget", of the application instructions.)	YOP Budget	Amount From Other Sources
Salaries		
Contract		
Travel		
Equipment		
Supplies		
Building Space		
Construction		
Property Acquisition		
Other Costs		
TOTAL—(YOP BUDGET MAY NOT EXCEED \$500,000)		
# of Youth Targeted		

Please note – The Department actively seeks to apply YOP fundraising dollars to direct care and direct programming costs, while minimizing administrative salaries and general overhead costs. Therefore, administrative salaries and general overhead expenses should be prorated for the YOP portion of the program or organizational budget.

MEMBERS OF THE BOARD, COUNCIL OR COMMISSION

Please list **all** Board Members. Be advised DED staff may contact one or more of these Board members to discuss their role on the Board and their general level of support for and knowledge of this application.

NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	
NAME	DAY PHONE
BOARD POSITION	OCCUPATION
RESIDENT OF PROJECT AREA? <input type="checkbox"/> YES <input type="checkbox"/> NO	

SITE CONTROL DOCUMENT

We understand that our organization must be able to demonstrate that we either presently have control, or will be able to secure control, of the site where our proposed building project will take place. *Attach documentation for whichever item is checked below.*

- 1. Evidence that your organization owns the property and the property has not been leased to another party. (Original title not required).

- 2. Our organization is leasing the site. A copy of an executed lease agreement is attached. (A draft document will not satisfy this requirement.)

- 3. A notarized legal option to purchase or lease the property from the present owner if the project receives YOP credit approval. A draft document will not satisfy this requirement. Applicant acknowledges that should it purchase the property, it may not, in turn, rent out the site to another party.

- 4. A notarized contingency contract with the current owner stipulating that the property will either be contributed outright or sold to the organization at a discount if and when the project receives YOP approval. A draft document will not satisfy this requirement.*

**Before credits will be issued on property contributions, YOP must receive the following documentation:*

- *Two qualified independent appraisals--The value of the property must be based on the lesser of the two appraisals conducted by state-certified or state-licensed appraisers. See page 8, number 9.*

- *A Phase I Environmental Site Assessment is required on all real estate contributed for YOP credit or purchased using YOP contributions. See page 8, number 9.*

Building Usage

- Using the space below, please identify any other occupants in the facility and indicate if they are involved in the administration of the project as outlined in the YOP application. If they are not involved in the proposed YOP project, indicate what percentage of the space will be utilized by non-project related activity. The nonprofit organization administering the YOP project must occupy at least 50% of the building space.

CERTIFICATION

- I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.
- I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.
- I certify that the applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo, with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide the Department of Economic Development documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
- I certify that the applicant shall include in any contract it enters with a subcontractor in connection with the activities that qualify applicant for this program, an affirmative statement from the subcontractor that such subcontractor is not knowingly in violation of Section 285.530.1, RSMo, and shall not be in violation during the length of the contract. In addition the applicant will receive a sworn affidavit from the subcontractor under the penalty of perjury, attesting that the subcontractor's employees are lawfully present in the United States. I certify that the applicant will maintain and provide the Department of Economic Development access to documentation demonstrating compliance with this requirement.
- I understand that if the applicant is found to have employed an unauthorized alien, applicant may subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
- I attest that I have read and understand the Youth Opportunities Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099).
- I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.
- I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

Required Attachment:

- Copy of executed Memorandum of Understanding (between the company/organization and the United States Citizenship and Immigration Services (USCIS)).

Name*	Title
Signature	Date

STATE OF MISSOURI)
) ss.
 COUNTY/ CITY OF _____)

On this ____ day of _____, 200_, before me, _____, a Notary Public in and for said state, personally appeared _____, known to me to be the person who executed the Certification and acknowledged and states on his/her oath to me that he/she executed the same for the purposes therein stated.

 Notary Public

(SEAL)

My commission expires _____

YOP APPLICATION CHECKLIST

Upon completing the application, carefully check this list to make sure you have not overlooked any of the required items. A complete proposal consists of **one** copy of each of the following:

- Application**
 - Responses to questions 1-15.
 - YOP Budget Page
 - Application must contain the executive director's original notarized signature on page A9.
 - Articles of Incorporation and/or Tax Exempt 501 (c) (3) status with the Internal Revenue Service (IRS).

- Attachment A--Current Members of the Board, Council or Commission.**
 - A copy of the form provided.

- Attachment B--Letters of Support.**
 - A copy of the form provided.
(Include a single copy of each of at least 4 letters.)
 - Local government endorsement letter.
 - 3 Letters of support from targeted youth, community organizations, businesses or others.

- Attachment C--Site Control Document (Only required if project is property acquisition, construction or renovation of the project site.)**
 - A copy of the form provided.
 - A copy of the required documentation.
 - A copy of the proposed floor plan.

- Attachment D--Map of Project Area and Project Location.**

- Certification & E-Verify**
 - Copy of form attached. (Note: The application must contain the executive director's original signature and notary – see page A9.)
 - Copy of entire 13 pages of the executed Memorandum of Understanding with electronic signatures between the company/organization and the United States Citizenship and Immigration Services (USCIS).

- Verification of "Good Standing" status with the Missouri Secretary of State's Office**

***KEEP A COPY OF THE ENTIRE COMPLETED APPLICATION (INCLUDING ALL ATTACHMENTS) FOR YOUR OWN RECORDS.**

Carefully check your entire application to be sure you have not overlooked any required information or attachments. The checklist is being provided for this purpose. It is necessary for you to provide all documentation that YOP has requested in order for proper consideration to be given to your proposal. Failure to submit all required documentation will result in the disqualification of your proposal.