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SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FROM: Community Action Partnership of Riverside County

SUBMITTAL DATE:
September 13, 2012

SUBJECT: Resolution 2012-200 - Internal Revenue Service, Department of Treasury Grant Application for the 2011-2012 Volunteer Income Tax Assistance Program

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt the attached Resolution 2012-200 approving the 2012-2013 Internal Revenue Service Department of Treasury (IRS) Grant Application for the Volunteer Income Tax Assistance Program (VITA).

Continued (2 pages total)

Maria Y. Juarez, CCAP, Executive Director

FINANCIAL DATA	Current F.Y. Total Cost:	$ 0	In Current Year Budget:	Yes
	Current F.Y. Net County Cost:	$ 0	Budget Adjustment:	No
	Annual Net County Cost:	$ 0	For Fiscal Year:	12/13

SOURCE OF FUNDS: 100% Department of Treasury – Internal Revenue Service	Positions To Be Deleted Per A-30	☐
	Requires 4/5 Vote	⌐

C.E.O. RECOMMENDATION:

APPROVE

BY: _Donna Shaw_

Donna Shaw

County Executive Office Signature

Prev. Agn. Ref.: 11/24/09 (#3.41), 11/9/10 (#3.3), 10/18/11 (#2.5)	District: All	Agenda Number:

3.13

FROM: Community Action Partnership **DATE:** 9/13/12
of Riverside County

SUBJECT: Resolution 2012-200 **PAGE:** 2 of 2
2012-2013 Internal Revenue Service,
Department of Treasury Grant Application

BACKGROUND:

The IRS estimates that 25% of California's eligible Earned Income Tax Credit (EITC) funds go unclaimed each year. EITC is recognized nationally as one of the most effective means to move low-income people out of poverty. Since 2005, Community Action Partnership of Riverside County (CAP Riverside) has coordinated with the IRS to open VITA sites throughout Riverside County. Trained volunteer tax preparers at the VITA sites completed over 14,158 income tax returns, generating over $19.5 million in tax refunds for low-income residents of Riverside County.

The IRS funding will support CAP Riverside's Earned Income Tax Credit Program by providing marketing/outreach materials, training for volunteer tax preparers, and administrative support at twelve (12) VITA sites during the upcoming tax season.

FINANCIAL IMPACT: No County General Funds will be required.

CONCURE/EXECUTE:

MYJ:jb

RESOLUTION 2012-200

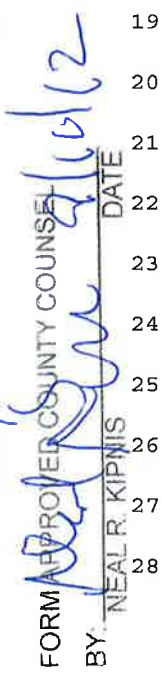## Internal Revenue Service, Department of Treasury
Grant Application
For the
2012-2013 Volunteer Tax Assistance Program

BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on _____, that the Board of Supervisors approves the County of Riverside's Internal Revenue Service, Department of Treasury Grant Application [hereinafter "Grant Application"] for the 2012-2013 Volunteer Tax Assistance Program (VITA) and authorizes:

1. The Chair of the Board or designee to sign all subsequent grants and agreements in conformance with the Grant Application and related Guidelines between the Community Action Partnership of Riverside County (CAP Riverside) and the Internal Revenue Service, Department of Treasury, not to exceed $165,000;

2. The Executive Director of CAP Riverside to sign all assurances, exhibits, and reports made under the agreement for the Grant Application, and administer the program.

-1-

Grant Application Package

Opportunity Title:	VITA Grant 2013
Offering Agency:	Internal Revenue Service
CFDA Number:	21.009
CFDA Description:	Volunteer Income Tax Assistance (VITA) Matching Grant P
Opportunity Number:	VITA-2013
Competition ID:	
Opportunity Open Date:	05/01/2012
Opportunity Close Date:	05/31/2012
Agency Contact:	Grant Program Office E-mail: Grant.Program.Office@irs.gov Phone: 404-338-7894

This electronic grants application is intended to be used to apply for the specific Federal funding opportunity referenced here.

If the Federal funding opportunity listed is not the opportunity for which you want to apply, close this application package by clicking on the "Cancel" button at the top of this screen. You will then need to locate the correct Federal funding opportunity, download its application and then apply.

This opportunity is only open to organizations, applicants who are submitting grant applications on behalf of a company, state, local or tribal government, academia, or other type of organization.

* Application Filing Name: CAP Riverside County

Mandatory Documents

Move Form to Complete

Move Form to Delete

Mandatory Documents for Submission
Application for Federal Assistance (SF-424)
Attachments
Budget Information for Non-Construction Program

Optional Documents

Move Form to Submission List

Move Form to Delete

Optional Documents for Submission
Disclosure of Lobbying Activities (SF-LLL)

Instructions

1 Enter a name for the application in the Application Filing Name field.

- This application can be completed in its entirety offline; however, you will need to login to the Grants.gov website during the submission process.
- You can save your application at any time by clicking the "Save" button at the top of your screen.
- The "Save & Submit" button will not be functional until all required data fields in the application are completed and you clicked on the "Check Package for Errors" button and confirmed all data required data fields are completed.

2 Open and complete all of the documents listed in the "Mandatory Documents" box. Complete the SF-424 form first.

- It is recommended that the SF-424 form be the first form completed for the application package. Data entered on the SF-424 will populate data fields in other mandatory and optional forms and the user cannot enter data in these fields.

- The forms listed in the "Mandatory Documents" box and "Optional Documents" may be predefined forms, such as SF-424, forms where a document needs to be attached, such as the Project Narrative or a combination of both. "Mandatory Documents" are required for this application. "Optional Documents" can be used to provide additional support for this application or may be required for specific types of grant activity. Reference the application package instructions for more information regarding "Optional Documents".

- To open and complete a form, simply click on the form's name to select the item and then click on the => button. This will move the document to the appropriate "Documents for Submission" box and the form will be automatically added to your application package. To view the form, scroll down the screen or select the form name and click on the "Open Form" button to begin completing the required data fields. To remove a form/document from the "Documents for Submission" box, click the document name to select it, and then click the <= button. This will return the form/document to the "Mandatory Documents" or "Optional Documents" box.

- All documents listed in the "Mandatory Documents" box must be moved to the "Mandatory Documents for Submission" box. When you open a required form, the fields which must be completed are highlighted in yellow with a red border. Optional fields and completed fields are displayed in white. If you enter invalid or incomplete information in a field, you will receive an error message.

3 Click the "Save & Submit" button to submit your application to Grants.gov.

- Once you have properly completed all required documents and attached any required or optional documentation, save the completed application by clicking on the "Save" button.
- Click on the "Check Package for Errors" button to ensure that you have completed all required data fields. Correct any errors or if none are found, save the application package.
- The "Save & Submit" button will become active; click on the "Save & Submit" button to begin the application submission process.
- You will be taken to the applicant login page to enter your Grants.gov username and password. Follow all onscreen instructions for submission.

Application for Federal Assistance SF-424

* 1. Type of Submission:	* 2. Type of Application:	* If Revision, select appropriate letter(s):
☐ Preapplication	☒ New	
☒ Application	☐ Continuation	* Other (Specify):
☐ Changed/Corrected Application	☐ Revision	

* 3. Date Received:	4. Applicant Identifier:
05/30/2012	

5a. Federal Entity Identifier:	5b. Federal Award Identifier:

State Use Only:

6. Date Received by State:	7. State Application Identifier:

8. APPLICANT INFORMATION:

* a. Legal Name: Community Action Partnership of Riverside County

* b. Employer/Taxpayer Identification Number (EIN/TIN):	* c. Organizational DUNS:
95-6000930	1059200570000

d. Address:

* Street1:	2038 Iowa Avenue, Suite B-102
Street2:	
* City:	Riverside
County/Parish:	Riverside
* State:	CA: California
Province:	
* Country:	USA: UNITED STATES
* Zip / Postal Code:	92507-2412

e. Organizational Unit:

Department Name:	Division Name:

f. Name and contact information of person to be contacted on matters involving this application:

Prefix:	Ms.	* First Name:	Maria
Middle Name:	Y.		
* Last Name:	Juarez		
Suffix:	CCAP		

Title: Executive Director

Organizational Affiliation:

Community Action Partnership of Riverside County

* Telephone Number:	(951)955-4900	Fax Number:	(951)955-6494

* Email: mjuarez@capriverside.org

Application for Federal Assistance SF-424

* 9. Type of Applicant 1: Select Applicant Type:

B: County Government

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

* 10. Name of Federal Agency:

Internal Revenue Service

11. Catalog of Federal Domestic Assistance Number:

21.009

CFDA Title:

Volunteer Income Tax Assistance (VITA) Matching Grant Program

* 12. Funding Opportunity Number:

VITA-2013

* Title:

VITA Grant 2013

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

| | Add Attachment | Delete Attachment | View Attachment |

* 15. Descriptive Title of Applicant's Project:

Riverside County VITA Program

Attach supporting documents as specified in agency instructions.

| Add Attachments | Delete Attachments | View Attachments |

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant | CA-41

b. Program/Project | same

Attach an additional list of Program/Project Congressional Districts if needed.

CAP Riverside Congressional Districts - SF | Add Attachment | Delete Attachment | View Attachment

17. Proposed Project:

* a. Start Date: | 07/01/2012

* b. End Date: | 06/30/2013

18. Estimated Funding ($):

* a. Federal	165,000.00
* b. Applicant	366,172.00
* c. State	0.00
* d. Local	0.00
* e. Other	0.00
* f. Program Income	0.00
* g. TOTAL	531,172.00

* 19. Is Application Subject to Review By State Under Executive Order 12372 Process?

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☒ c. Program is not covered by E.O. 12372.

* 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)

☐ Yes ☒ No

If "Yes", provide explanation and attach

| | Add Attachment | Delete Attachment | View Attachment |

21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)

☒ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix:	Ms.
* First Name:	Maria
Middle Name:	Y.
* Last Name:	Juarez
Suffix:	CCAP
* Title:	Executive Director
* Telephone Number:	(951) 955-4900
Fax Number:	(951) 955-6494
* Email:	mjuarez@capriverside.org
* Signature of Authorized Representative:	Debra Jackson
* Date Signed:	05/30/2012

ATTACHMENTS FORM

Instructions: On this form, you will attach the various files that make up your grant application. Please consult with the appropriate Agency Guidelines for more information about each needed file. Please remember that any files you attach must be in the document format and named as specified in the Guidelines.

Important: Please attach your files in the proper sequence. See the appropriate Agency Guidelines for details.

1) Please attach Attachment 1	2-Eligibility-CAP Riverside.	Add Attachment	Delete Attachment	View Attachment
2) Please attach Attachment 2	3-Narrative-CAP Riverside.do	Add Attachment	Delete Attachment	View Attachment
3) Please attach Attachment 3	4a-Separation of Duties Matr	Add Attachment	Delete Attachment	View Attachment
4) Please attach Attachment 4	4b-Supporting Matching Funds	Add Attachment	Delete Attachment	View Attachment
5) Please attach Attachment 5	5-Workbook-CAP Riverside.xls	Add Attachment	Delete Attachment	View Attachment
6) Please attach Attachment 6		Add Attachment	Delete Attachment	View Attachment
7) Please attach Attachment 7		Add Attachment	Delete Attachment	View Attachment
8) Please attach Attachment 8		Add Attachment	Delete Attachment	View Attachment
9) Please attach Attachment 9		Add Attachment	Delete Attachment	View Attachment
10) Please attach Attachment 10		Add Attachment	Delete Attachment	View Attachment
11) Please attach Attachment 11		Add Attachment	Delete Attachment	View Attachment
12) Please attach Attachment 12		Add Attachment	Delete Attachment	View Attachment
13) Please attach Attachment 13		Add Attachment	Delete Attachment	View Attachment
14) Please attach Attachment 14		Add Attachment	Delete Attachment	View Attachment
15) Please attach Attachment 15		Add Attachment	Delete Attachment	View Attachment

María Y. Juárez, CCAP
Executive Director

PROGRAMS

ENERGY
Utility Assistance
(951) 955-6448
(951) 955-6478
(800) 999-5584

Weatherization
(951) 955-6418

DISPUTE RESOLUTION CENTER
Mediation
Arbitration
(951) 955-4903

ASSET BUILDING
RivCo Individual
  Development Accounts
Earned Income Tax Credit
(951) 955-3571

Project B.L.I.S.S.
  (Circles™)
(951) 955-3216

YOUTH PROGRAMS
Pre-Apprenticeship
Project L.E.A.D.
(951) 955-4901

PLANNING
Research & Development
Community Action Academy
(951) 955-6493

FISCAL
(951) 955-6461

PUBLIC INFORMATION
(951) 955-6369

FIELD OFFICES
Blythe
(760) 921-5080
Indio
(760) 863-7246
Hemet
(951) 791-3567

May 29, 2012

Internal Revenue Service
Grant Program Office
401 West Peachtree Street, Stop 420-D
Atlanta, GA 30308

Re: 2013 VITA Grant Program Application
        Funding Opportunity Number: VITA-2013

This letter verifies that Community Action Partnership of Riverside County (CAP Riverside) is a public agency under the County of Riverside, California. CAP Riverside is not a not-for-profit entity.

Please feel free to contact our Planning Division at 951-955-4900 if you need further verification.

Thank you,

Maria Y. Juarez, CCAP
Executive Director

MYJ:mh

I. PROGRAM PLAN SECTION

Community Action Partnership of Riverside County

A.   Experience with Low Income and/or Return Preparation

A.1   *Describe your experience working with underserved low-income populations. Include any efforts your organization has taken to provide financial education and asset building to these same populations.*

Community Action Partnership of Riverside County (CAP Riverside) has been Riverside County's official anti-poverty agency since 1979. CAP Riverside's mission is, "…with the community, will end poverty by offering opportunities to the poor through education, wealth building, advocacy, and community organizing." In 2005, CAP Riverside received the national Award for Excellence in Community Action - - an award modeled after the famed Malcolm Baldridge award for exceptional practices in a specific industry.

As a public (county government) community action agency, CAP Riverside is provided direction by two statutory bodies: 1) the Riverside County Board of Supervisors, the final authority, responsible for policy decisions, and 2) the Community Action Commission, responsible for program oversight and is composed of public, private, and low-income representation from the community. The Executive Director serves as the agent for both bodies.

CAP Riverside provides direct and delegated services and community referrals to low-income residents, particularly vulnerable populations such as the elderly, the disabled, families with children under 5 years of age and the working-poor, defined as households with income less than 200% of the federal poverty guideline based upon household size. This is done with the support of over 400 public, business, academic, and community and faith-based partners. CAP Riverside identifies all of its programs and services as either high, medium, or low-impact, recognizing that

some programs can move people directly out of poverty, some assist families to move out of the poverty cycle and some provide safety-net support creating an entry point for low-income residents to become aware of high-impact programs.

CAP Riverside administers three programs that are asset/wealth-building and high-impact: Individual Development Account (IDA); Earned Income Tax Credit / Free Tax Preparation (EITC/VITA), and Project B.L.I.S.S. (Building Links Impacts Self-sufficiency).

IDA, a matched-savings incentive program for working poor families, has been a part of the asset-building arsenal at CAP Riverside since 1999. The first five-year grant provided twenty-eight savings spaces. CAP Riverside subsequently secured four additional five-year grants resulting in 591 additional savings spaces and the successful administration of over $1.4 million dollars in federal matched-funds. One grant round was a mentoring partnership between CAP Riverside and Community Action Partnership of San Bernardino County to mentor the agency to expand savings spaces in the Inland Empire. CAP Riverside also mentored and provided training and technical assistance to Community Action Partnership of Kern. CAP Riverside's mentoring of these two community action agencies resulted in those agencies securing their own IDA grants for their counties.

In 2004, CAP Riverside formed and incubated the California statewide EITC partner network called the "Community Action Sharing Hope" (CASH) Campaign by successfully securing a three-year EITC grant from the U.S. Department of Health and Human Services. The network grew from six core members to over thirty at the end of the contract term. CAP Riverside supported the network through: oversight of member recruitment, training, and participation; presentation of EITC program development workshops at local, state and national conferences; oversight of the development of network handbooks on EITC program development and bridging

EITC programs to other asset-building programs; provision of training and technical assistance to network staff and partners on procedures, policies, and outcome data/collecting and reporting; and development and implementation of a statewide electronic reporting system for member agencies. CAP Riverside, known throughout the nation for its incubation of pilot programs, handed-off the partners network to be managed by the state community action agency trade association, California-Nevada Community Action Partnership (Cal-Neva).

Project B.L.I.S.S. is a program where volunteers work with a family in poverty to create life changes that lead to self-sufficiency. CAP Riverside has been extremely successful in cross-enrolling working-poor families in all three programs. This strategy maximizes these families' access to financial self-sufficiency.

A.2 *Describe your prior experience coordinating and operating an IRS volunteer return preparation program for low-income taxpayers. Tell us the number of years your organization (or sub-recipient organization) has participated in the VITA program.*

CAP Riverside has directly administered Riverside County's EITC program for eight years (2005-2012), which included volunteer recruitment, training, deployment, supervision and recognition; return filing and quality control monitoring; and securing cash and non-cash resources and new partners to support yearly EITC program goals. Between 2005 and 2012 over 13,584 returns were filed, of which more than 93% were e-filed. It is projected that in 2013, twelve (12) sites will provide free tax-preparation services to over 2,750 low-income residents.

In 2008, 2009, 2010, 2011 and 2012 United Way of the Inland Valleys and Bank of America Foundation presented CAP Riverside with $14,200, $12,500, $10,000, $10,000 and $10,000 respectively, to continue outreach efforts to increase the number of eligible taxpayers that learn about and claim the EITC. In 2009, CAP Riverside received a $1,000 award from the Real

Economic Impact (REI) Tour to increase outreach to the disabled community within the City of Riverside. These funds were leveraged with CAP Riverside's VITA Grant awards as a cash match to reach and assist residents in isolated and underserved communities.

A.3 *Provide an itemized list of the following for the three most recent years that your organization has been involved in the volunteer return preparation program. Include source of your information. Please use the format (available in the VITA Grant 2012 Workbook) shown below. Be sure to only report production for the activities that will be covered by the VITA Grant. For example, adjust production for the overall coalition by subtracting the returns ad sites operated by AARP Tax-Aide or by organizations that will not be funded by this request. Please explain any reductions in service from year-to-year. If submitting on behalf of a coalition of partners, summarize the information overall and do not provide information for each partner here. You can attach individual performance information by partner if you wish.*

Data Sources: CAP Riverside's internal quarterly program progress reports and volunteer in-kind service reports; President's Volunteer Service Award reports and orders; IRS EFIN and SIDN assignment list (see VITA Grant Workbook – VITA Target Audience - Item C.2); and the IRS Non-Profit Adhoc Report that shows filing performance.

Tax Return Year	Total federal returns prepared	% e-filed	# of volunteers
2009	1,937	94%	112
2010	2,569	96%	142
2011	2,562	94%	166

B.   Strength of Program

B.1   *Describe the qualifications of the program coordinator(s) and financial administrator(s) whether funded or unfunded, that will support the VITA program. Cover their:*

Education, volunteer return preparation program experience, relevant training, and cultural competency as it relates to the target population;

Roles, responsibilities and anticipated time the individuals will work with the VITA Program.

Staff who are assigned to support the VITA grant are permanent full-time (FTE) CAP Riverside employees. Their support of the VITA grant is provided through the grant via indirect costs. The VITA Program Manager, VITA Program Administrator, VITA Program Evaluator, VITA Marketing Specialist, and VITA Fiscal Administrator are Certified Community Action Professionals (CCAP), a national credential awarded by the National Community Action Partnership (NCAP) to community action agency personnel recognized as leaders on anti-poverty issues and programs in the United States.

Cultural Competency: CAP Riverside's staff and volunteers are reflective of the county's diverse cultures, languages, races, and faiths. Staff and volunteer development is provided in cultural awareness and customer service. Program Managers are trained to develop multi-lingual and culturally sensitive program materials. Relevant Training: CAP Riverside has a Program Manager on staff that provides community and internal training on cultural diversity and the culture of poverty and will provide appropriate training for all EITC program staff and volunteers (see F. Quality Control Process – Section 2.4 Customer Service, p.33). The EITC Program Manager, Coordinator, Evaluator and Fiscal Administrator will participate in the 2012-13 VITA Grant Orientation teleconference calls as directed by the grant instructions.

9rogram Manager: Kathrine Latta, CCAP, IDA/EITC Community Program Specialist II, hired 2000: _Time:_ 25%. _Education:_ Master's – Public Administration, Master's – Leadership and Management. _VITA Experience:_ (eight years) Implemented and manages CAP Riverside's EITC program; serves liaison with California statewide EITC CASH Campaign; serves as asset program mentor and coach to Community Action Partnership of San Bernardino County and Kern; is an IRS certified tax preparer and Advance Level Trainer. _Relevant Training:_ IRS tax preparation and advanced level training; 2008 IRS training conference, San Diego; and Results-Oriented Management and Accountability (ROMA). _Program Roles/Responsibilities:_ supervise Program Coordinator; develop volunteer training curriculum and materials; train volunteers; supervise quality control site visits; review programmatic and fiscal reports.

Program Coordinator: Administrative Assistant (position currently vacant): _Time:_ 80%. _Education:_ Bachelor's in Business Administration or similar. _VITA Experience:_ tax preparation with advanced level certification; some experience working with diverse community members. _Relevant Training:_ Completion of CAP Riverside tax training course; IRS tax preparation and advanced level training. _Program Roles/Responsibilities:_ serve as designated liaison with the IRS grant office and local IRS representative; recruit, train, deploy and supervise program volunteers in following the principles listed in their signed Volunteer Agreements, IRS established protocols, CAP Riverside's requirements and site requirements; make quality control site visits; ensure volunteers receive and understand _Volunteer Tax Alerts_ (see p.29, F.1.4. Availability of Reference Materials) and prepare programmatic reports.

Program Evaluator: Debra P. Jackson, CCAP, Planning Division Manager, hired 2000. _Time:_ 03% (charged to grant indirect costs). _Education:_ Master's – Leadership and Management. _VITA Experience:_ Evaluator for all CAP Riverside programs; developed evaluation tool for in-house

EITC; served on evaluation committee of the California statewide EITC taskforce; over thirteen years experience in program planning, monitoring, and evaluation. *Relevant Training:* Results-Oriented Management and Accountability (ROMA); *Program Roles/Responsibilities:* assist in data collection (site activity, error rates, customer surveys, etc.); review and analyze data; provide recommendations for program modifications, as appropriate; disseminate reports.

Program Administrator: Maria Y. Juarez, CCAP, Executive Director, hired 1994. *Time:* 03% (charged to grant indirect costs). *Education:* Bachelors – Sociology with advanced study at the A. Gary Anderson Graduate School of Management, University of California, Riverside. *VITA Experience:* over twenty-seven years experience in human resource management, fiscal administration, program planning, development and evaluation, policy development, contract development and negotiation; extensive experience working directly with the public and private sectors in the implementation of programs designed to benefit low-income individuals and the elderly; supervised contractual implementation of EITC program and development of the statewide EITC network; over six years experience requesting financial payments through the Department of Health and Human Services (HHS) Payment Management System (PMS). *Relevant Training:* HHS-PMS training and 2008 IRS grant required training; and Results-Oriented Management and Accountability (ROMA). *Program Roles/Responsibilities:* responsible for oversight of all divisions and programs; supervises Program Manager; approves purchases and invoices; reviews and approves programmatic and fiscal reports.

Marketing/Outreach: Richard Lemire, CCAP, Senior Public Information Specialist, hired 2007. *Time:* 03% (charged to grant indirect costs). *Education:* Bachelor's – Political Science; *VITA Experience:* designed and placed ads and developed marketing flyers and posters for EITC 2007 through 2011 tax year campaigns. *Relevant Training:* on-the-job training in public relations and

media; and Results-Oriented Management and Accountability (ROMA). *Program Roles/Responsibilities:* develop and implement marketing/outreach plan; develop all EITC-related public relations materials; secure media exposure for special events, volunteer recognition and partner recognitions; and secure print placement for press releases.

Contract Compliance: Jeanette Bates, Contracts/Purchasing Community Program Specialist I, hired 2001. *Time:* 03% (charged to grant indirect costs). *Education:* Bachelor's – Business Administration (in progress). *VITA Experience:* monitored local and federal EITC contracts since 2005; seven years experience requesting financial payments through the HHS-PMS. *Relevant Training:* County of Riverside Purchasing and Contract Training; HHS-PMS training; and Results-Oriented Management and Accountability (ROMA). *Program Roles/Responsibilities:* monitor contract compliance and reporting responsibilities.

Accounts Payable: Rebecca Cuellar, Senior Accounting Assistant, hired 2008. *Time:* 03% (charged to grant indirect costs). *Education:* Bachelor's – Business Administration/Accounting. *VITA Experience:* completed CAP Riverside tax preparation course. *Relevant Training:* certificate in Accounting for Government and Non-Profit Organizations; and Results-Oriented Management and Accountability (ROMA). *Program Roles/Responsibilities:* review and process billings for payment; and track program expenses.

Fiscal Administrator: Kathryn Snyder, CCAP, Fiscal Officer, hired 2007. *Time:* 03% (charged to grant indirect costs). *Education:* Master's – Leadership and Organizational Studies. *VITA Experience:* provided fiscal oversight for the 2007 through 2011 tax year EITC campaigns. *Relevant Training:* Certificate in Accounting for Government and Non-Profit Organizations; attended 2008 IRS VITA grantee conference; and Results-Oriented Management and Accountability (ROMA). *Program Roles/Responsibilities:* approve billings for payment; track

program income; reconcile program expenses; generate fiscal reports and request financial payment from grantor.

Program Assistants: East County and West County regions - Two Community Service Assistants (positions are currently vacant). *Time:* 100%. *Education:* High School Diploma. *VITA Experience:* tax preparation with advanced level certification; some experience working with diverse community members. *Relevant Training:* Completion of CAP Riverside tax training course. *Program Roles/Responsibilities:* assist with volunteer recruitment, training and retention; assist with site set-up and monitoring; assist with program outreach and marketing; and conduct additional volunteer training sessions as required during operation of tax sites.

B.2 ***Describe your volunteer training plan. Plan should include, but not limited to:***

Estimate of the total training hours per volunteer;

Qualifications of instructors with regards to tax law and/or e-file processes;

Method that you will use to train the volunteers; and

Any unique training curriculum you have developed or identified that is not provided by IRS. It could be training based on position held, such as tax return preparers, site coordinators, electronic return originators, screeners, quality reviewers, IT support or other.

Hours: Each VITA volunteer receives a minimum of forty-eight hours in tax law, tax preparation, confidentiality, customer service, and site training. CAP Riverside will only deploy certified volunteers to the free tax preparation sites throughout Riverside County. These are individuals who have successfully trained and passed an IRS electronic test with a score of 80% or higher.

Instructors' Qualifications: All instructors are IRS certified through the Advanced level of tax preparation training and have at least one year of prior tax preparation and training experience, either professionally or as a volunteer. Instructors re-certify each year, receiving up-to-date information on tax laws and e-filing procedures. As an IRS certified trainer, the Program Manager supervises all instructors for consistency, accuracy and quality of instruction. Instructors sign a Memorandum of Participation committing to a minimum number of training hours that they will volunteer. Instructors are recognized with an Appreciation Plaque during the Volunteer Recognition event.

Training Delivery Method: Volunteer training is delivered utilizing an integrated training model which includes process-based classroom instruction, hands-on Tax Wise software training, as well as, the IRS Link and Learn website. Classroom and one-on-one training are provided by trained, experienced returning volunteers as well as program staff. The on-line Link and Learn Taxes website provides enhanced tax law training in specific problems/exercises utilizing a variety of adult learning strategies including graphics, real world scenarios, and interview practice. Classroom training includes role-playing and helpful hints. Volunteers, staff and trainers have internet training access via the computer training room located at each training site and at CAP Riverside. Volunteers receive a Volunteer Orientation Packet that includes helpful resources and information such as, the *VITA Ethics and Code of Conduct*, safety, security, privacy/confidentiality issues, and the 2012/2013 training schedule. A Site Binder containing tax information is provided to each site to assist staff and volunteers. It is stored with required reference materials and includes copies of *Volunteer Tax Alerts* (see p.29, F.1.4. Availability of Reference Materials.)

Curricula: Volunteer training curricula has been revised to include additional hands on training, including Tax Wise software, role playing exercises, site specific position training, quality control, site security, and customer privacy. Cultural diversity and the culture of poverty training have been added to the curricula. Outlines describing specific training topics by volunteer position are distributed to volunteers as they register for training. Volunteers are required to certify at the Basic and Intermediate levels. Volunteer meetings will be held monthly and a volunteer newsletter will be distributed monthly to keep volunteers abreast of tax law changes, program policy and procedure changes, site performance, and volunteer recognition activities. *Volunteer Tax Alerts* are distributed, within five days of receipt, to site coordinators to share and discuss with site volunteers. The Program Manager and Coordinator make random, unannounced site visits to talk with volunteers to ensure that *Volunteer Tax Alerts* are being properly disseminated and discussed. All training materials and outlines will be maintained for inclusion in the VITA grant year-end program narrative.

B.3 *Document your strategy for recruiting and retaining volunteers.*

CAP Riverside anticipates operating twelve VITA tax sites in Riverside County for the 2012 tax season (2013). Sites have been selected based on their proximity to a large number of low-income tax filers, willingness to participate as a VITA site, easy access for low-income taxpayers, and performance during previous tax seasons. CAP Riverside anticipates that 150 volunteers are needed for the upcoming 2012 tax season (2013): Casa Blanca – Riverside (25); Arlanza Library – Riverside (15); Center for Employment Training (CET - Coachella) (20); Perris (15); Desert Hot Springs (10); Glen Avon Library (10); Riverside City College (RCC) (15); Hemet/San Jacinto (10); Moreno Valley (15); Blythe (5), and Lake Elsinore (10). In-kind value of support is provided in the Matching Funds Summary Chart. A Memorandum of

Participation and a commitment letter are being collected from each site partner and will be available by the grant's January deadline. Volunteers will receive mileage reimbursement as a retention incentive.

Volunteer recruitment flyers will be distributed to: past volunteers; county employees; University of California at Riverside and California Baptist University Accounting Societies; other community college and university departments; site partners; American Association of Retired Persons (AARP); senior centers; churches; Parents and Teachers Associations (PTA) Boards; Head Start Policy Council; libraries; community centers; news media; etc. Each volunteer who expresses interest will receive a follow-up phone call or e-mail from the Program Coordinator and a volunteer recruitment packet within two business days. The packet includes: EITC/VITA Volunteer Application (Standards of Conduct); Volunteer Process Frequently Asked Questions Sheet; Site Location Listing; Job Descriptions; Sexual Harassment Information; Code of Conduct; Program Expectations; Suggestion Form; and Time Sheet. Once a Volunteer Application has been received and processed, the prospective volunteer will be interviewed by the Program Coordinator to determine the level of experience. Once approved, the volunteer is scheduled for orientation and training appropriate for their volunteer position. Returning volunteers may be asked to participate as site coordinators, trainers, and mentors for new volunteers.

CAP Riverside has learned from experience that retention of volunteers is a multi-faceted process which includes: providing quality, accessible training; follow-up support and feedback from staff; providing clear, open channels of communication between volunteers and staff; providing volunteers with support resources; keeping volunteers informed of policy/procedural changes; treating volunteers with respect, dignity, and appreciation; praising them for good

work; coaching them privately for improvements; and recognizing volunteers' achievements throughout and after their term of service. All volunteers receive a monthly mileage incentive as a means of defraying the cost of commuting to sites throughout Riverside County. Accounting students who are members of the University of California at Riverside's Accounting Society and the California Baptist University Accounting Society receive credit for community service hours, acquire new skills to showcase on their resumes, and receive a Letter of Reference from the Executive Director of CAP Riverside. These incentives encourage repeat participation and word-of-mouth recruitment amongst college students. All volunteers are recognized at an annual recognition ceremony where CAP Riverside board members, partners, elected officials and the press participate. Volunteers are further recognized with a prestigious bronze, silver, or gold national President's Volunteer Service Award pin and certificate in accordance to the number of volunteer hours they served. All volunteer names are included in a full-page "Thank You" advertisement published countywide in a major regional newspaper.

B.4   *Discuss your publicity plan. Be sure to address:*

The timeline for marketing your tax preparation program to the underserved community.

The messages, methods, materials, and channels (media, posters, web site, etc.) to be used to reach the underserved populations and hard to reach areas you will target.

Any services being provided for special populations, e.g. interpreters for individuals hard of hearing.

Timeline: Prior to 10/2012: develop outreach strategy and plan; and update CAP Riverside website, outreach flyers, print ads, press releases, and public service announcements (PSAs). *10/2012 – 12/2012:* finalize advertising/outreach strategies; disseminate updates for partners' website postings; plan and finalize CAP Mobile unit "special event" calendar for remote and

isolated poverty pockets; begin community outreach (radio, local cable television, press releases, flyers, resource/community education bags); finalize kick-off event; advertize in CAP Riverside's quarterly newsletter ActionGram. *1/2013-3/2013*: begin kick-off events (refreshments will be served); distribute sandwich-board signs, distribute outreach flyers and resource bags to site partners, other service providers, faith-based organizations, public outlets, and via e-mail to all county employees; issue website updates; follow-up outreach (radio, local access cable television, press releases, flyers, resource/community education bags); open VITA sites; implement special events to remote and isolated poverty pockets via CAP Mobile; advertize in CAP Riverside's quarterly newsletter ActionGram. *4/2013-5/2013*: follow-up outreach (radio, local television, press releases, flyers, resource/community education bags); close out VITA sites; publish volunteer recognition advertisements; event coverage in CAP Riverside's quarterly newsletter ActionGram. All information is presented in English and Spanish.

Media channels: All publicity is multi-lingual (English/Spanish) and will stipulate that tax assistance is free of charge. Tax preparation messages will be posted countywide. Public Service Announcements on radio and television will include mainstream and public access channel spots. Outreach flyers will be posted on partners' websites and distributed to: tax preparation sites; faith-based organizations; community centers; community social services organizations; libraries; Head Start programs; First 5 Riverside; Riverside County Child Care Consortium (who services over 5,000 child care providers); youth programs such as Boys & Girls Clubs, Youth Opportunity Centers, and YMCA/YWCA's; CAP Riverside programs that annually service over 15,000 customers; Parents and Teachers Associations (PTA's); senior centers; nutrition centers; low-income housing complexes; county offices (unemployment, welfare, food stamps, health

clinics, Women and Infants Centers (WIC), etc.). Flyers will be sent via CAP Riverside "poverty pockets" mailing list, which is updated through programs and services involvement, community surveys, focus group meetings, community events, etc. VITA site information will be provided to the County's "2-1-1" information telephone line.

Resource/Community Education Bags: In addition to the various media channels utilized for publicizing free tax preparation, CAP Riverside will prepare resource/community education bags to be given out at all outreach events promoting tax preparation services as well as to all taxpayers visiting VITA site locations. Outreach events include, but are not limited to, community resource fairs, energy clinics, program workshops, and partner networking. Resource/community education bags will include information on free tax preparation and the EITC credits, additional CAP Riverside programs (utility assistance, weatherization, cool/warm centers, dispute resolution, and Project B.L.I.S.S.), partner resources, and financial literacy. CAP Riverside will print 20,000 copies (English and Spanish) of a FAQ Sheet to include in each resource/community education bag. The FAQ includes general financial literacy topics such as where to go for help. This financial literacy piece will be utilized to help create interest in and motivation towards financial health and increased financial skills for Riverside County residents. Resource/financial education bags will also be used as a volunteer recruitment tool, sparking program interest for potential community volunteers.

Special services: All sites will comply with the American Disability Act (ADA) and are located along public bus lines. Recruitment for multi/bi-lingual volunteers will be implemented at California Baptist University (Cal Baptist), the University of California at Riverside (UCR) campus, Mt. San Jacinto College, Riverside City College and the College of the Desert to ensure support for limited-English speaking taxpayers. CAP Riverside maintains a TTY line and will

continue to develop a new partnership with the California School for the Deaf to provide interpreter services for the hearing-impaired. Language and hearing-impaired interpreters are assigned to tax preparation appointments when requested. "Special Event" days will be scheduled for the CAP Mobile Unit as appointments are made from special outreach efforts, including: targeted mailers; distribution of flyers through local service providers; and via phone and e-mail contact.

B.5 *Describe your access to technology. Be sure to:*

Document your organization's current access to resources to e-file returns, including the availability of computers, printers, space, supplies, and the internet.

Address whether you are dependent on IRS computer resources or whether you have identified resources in the community.

Estimate the number of IRS computers and printers you or your coalition members anticipate using.

Current computer access: All VITA sites have been selected based on their capacity to provide adequate space, secure storage, availability of computers, printers, photocopiers, and internet access. CAP Riverside currently maintains fifteen desktop computers, thirty-nine laptops, and twenty printers at its office from prior seasons designated for e-filing tax returns and does not anticipate the need to access IRS computer resources to provide services to the community.

The Program Coordinator's laptop and printer will also serve as loaners to eliminate down-time if site equipment fails. Each site will have access to storage bins to secure equipment and supplies during tax season. The storage bins will be accessible only to the site coordinators, the Program Coordinator and Program Manager. Electronic equipment purchased for the VITA

program is stored during the off-season at CAP Riverside in a locked, environmentally controlled, asset closet. Access is limited to authorized CAP Riverside staff.

IRS Equipment: It is not anticipated that CAP Riverside will require the use of IRS equipment.

C.   **VITA Target Audience**

C.1   *Describe your plans to focus on extending services to underserved populations (urban and non-urban) and hard to reach areas. Be sure to:*

Indicate a primary and secondary focus. Please provide relevant rationale and demographic data, citing source, for your primary and secondary focus. Classify your primary and secondary focus as either low income, elderly, rural, persons with disabilities, limited English proficient, or Native American. You can describe any other subsets of these populations in your narrative. Indicate the number of individuals you propose to reach with your primary and secondary focus on the VITA Grant Workbook.

Discuss the underserved population, underserved geographic area, and/or hard to reach area of your program will target.

Riverside County is the second largest of a six-county Southland, which includes Riverside, Los Angeles, Orange, Imperial, San Bernardino and San Diego Counties and geographically covers over 7,200 square miles. Approximately 60,514 (12.2%) families in Riverside County live in poverty; 11,013 (18.2%) of these families have children under 18 years of age (U.S. Census Bureau, 2010 American Community Survey 1-Year Estimates). Riverside County's rapid growth, coupled with high unemployment (16.3%) and loss of housing, has placed a heavy burden economically, socially, and financially on its residents. Additionally, the number of families living with incomes slightly over the poverty guidelines has increased substantially. These families are identified as "working-poor" – people who are one economic emergency

away from needing public assistance. CAP Riverside's primary focus is to provide free tax preparation to low-income and working-poor individuals and families; secondary focus is to provide free tax preparation services to taxpayers with limited-English proficiency within Riverside County.

The current poverty rate in Riverside County is 16.3%; 9 cities within Riverside County Limits have poverty rates above 15%. These 9 cities have been identified as "poverty pockets" – communities in which a majority of residents have incomes at or below the federal low-income poverty guidelines.

Riverside County Poverty Pockets

City	Percentage of Population Below Poverty Level
Desert Hot Springs	24.90%
Coachella	23.70%
Perris	22.30%
Indio	19.70%
Banning	18.80%
Hemet	18.00%
San Jacinto	17.20%
Cathedral City	16.30%
Moreno Valley	16.2%

Permanent VITA sites have been established in the "poverty pocket" communities of Coachella, Perris, Indio, Desert Hot Springs, San Jacinto and Moreno Valley. Communities identified as

"poverty pockets" without partnerships sufficient to support a permanent site, such as Banning, are supported by pre-scheduled EITC special event days.

CAP Riverside plans to reach approximately 2,750 families with tax services during the 2012 tax season (2013). IRS-sponsored VITA sites are positioned to outreach in all underserved areas and/or isolated communities within Riverside County, such as rural and remote desert communities with limited transportation. Evening and weekend VITA sites hours are provided to support the various work and family schedules of working-poor taxpayers and their families.

CAP Riverside's secondary focus is taxpayers with limited English proficiency. Of Riverside County's 2,027,203 individuals age 5 and over, 831,939 (41.0%) speak a language other than English in their home, and 330,990 (16.3%) speak English "less than very well" (U.S. Census Bureau, 2010 American Community Survey 1-Year Estimates). Riverside County has experienced an increased need for services to be offered in a bi-lingual format and CAP Riverside will continue to make necessary program adjustments to meet these needs. CAP Riverside provides bi-lingual outreach (flyers, posters, Public Service Announcements, press releases, etc.) throughout Riverside County, as well as bi-lingual translators at all VITA locations. The primary language need in Riverside County is bi-lingual Spanish, however, members of CAP Riverside's VITA volunteer base speak several different languages, including Chinese, Korean, Vietnamese, Tagalog, and Arabic, further increasing the agency's capacity to serve all taxpayers visiting VITA locations.

Included within the primary and secondary target audiences are those low-income taxpayers who have limited access to services, such as the disabled, seniors, and tribal members. CAP Riverside has been extremely successful over the past three years outreaching to Riverside County's disabled residents through special events at community centers that serve the disabled

community. CAP Riverside has recently developed an extensive community referral program with the Riverside County Office on Aging to increase outreach to seniors about available tax preparation services. A partnership was formed with the American Association of Retired Persons (AARP) in Riverside County to provide VITA site information for the Tax Care for the Elderly (TCE) services provided by AARP. CAP Riverside is also collaborating with the Foundation for Economic Stability (FES) to provide volunteer recruitment and training to expand outreach and direct services to the senior and disabled population within poverty pockets in Eastern Riverside County. CAP Riverside continues to develop relationships with local tribes to provide free tax preparation services to low-income tribal members and hotel/casino employees located on tribal lands in Riverside County. CAP Riverside will continue to bring services directly to local tribes through special events utilizing the CAP Mobile Unit.

C.2 *Provide the following information in an Excel attachment.*

New sites proposed for 2013. A general location is all that is required (city, state, county).

Established sites from 2012

> **Name of site**
>
> **Site Address (city, state, county)**
>
> **Hours of operations**
>
> **Electronic filing identification number (EFIN)**
>
> **Site identification number (SIDN)**
>
> **Computer kiosk services offered**
>
> **Identify the sites that serve rural areas or special needs (LEP, persons with disability, etc.)**

Attachment identifies all proposed and established sites along with return preparation projections for the 2012 (2013) tax season (see VITA Grant Workbook – VITA Target Audience - Item C.2).

C.3 *Provide the number of federal tax returns you propose to prepare and e-file and your strategy for achieving this goal.*

CAP Riverside proposes to operate twelve sites throughout Riverside County; total projected return preparation is 2,750 e-file target is 95% (see VITA Grant Workbook –VITA Target Audience - Items C.1-4 Summary). The Program Manager and Program Coordinator will monitor return production numbers from all sites during the first two weeks of tax season to evaluate whether adequate volunteers are assigned to each site to handle the volume of taxpayers seeking services at each site. Volunteers will be re-assigned, as needed, to ensure that taxpayers are served as quickly and efficiently as possible at each site. Error rates will be analyzed at each site and additional training will be provided as determined by continued analysis. Outreach efforts will be adjusted to increase focus on sites with lower production numbers to ensure that goal is achieved. The strategy is to continue streamlining the management process of all sites with an increased focus on return production and quality control. Experienced site coordinators will be present at each site to oversee the flow of operations, increasing return capacity and ensuring quality tax preparation. The volunteer training curriculum was revised in 2010 to include site specific information and the use of Tax Wise software; the training curriculum is reviewed annually to determine efficacy and need for updates/changes. Many of the 2011 (2012) tax season volunteers plan to return, bringing with them a broader knowledge base and prior year experience, resulting in a cadre of volunteers sharing deep knowledge (see VITA Grant Workbook – VITA Target Audience - Items C.1-4 Summary).

C.4 *Provide the total number of volunteers you anticipate serving in the program.*

Total projected number of volunteers completing training is 150. Experienced, reliable volunteers with low error rates from the previous tax seasons are actively recruited as trainers, site coordinators, and mentors for new volunteers. Many volunteers from 2011 (2012) tax season have expressed interest in returning for the 2012 (2013) season. CAP Riverside's goal is to maintain a volunteer pool that is comprised of 50% or more of returning experienced volunteers. CAP Riverside will continue to recruit accounting student volunteers from the University of California at Riverside and California Baptist University. CAP Riverside is also working to develop a similar partnership to include student volunteers from Riverside City College, Mt. San Jacinto College and College of the Desert. Additional volunteer recruitment is currently being conducted through Welfare-to-Work offices throughout Riverside County, with financial partners and job training programs.

C.5 *Discuss what you will do to handle overflow and how you will ensure the taxpayer receives service when they request.*

Most CAP Riverside's VITA sites operate on a first come/first served basis which can potentially create customer overflow. CAP Riverside has taken proactive steps such as increasing tax preparation equipment and volunteers deployed to sites in an effort to minimize this possibility. Volunteers are trained to estimate a site's daily return preparation capacity given the number of volunteers on hand. They are trained to identify which returns are beyond the scope of the VITA program and should be referred to other resources. CAP Riverside's volunteer training format will give tax preparers more practical knowledge of Tax Wise software and relevant site training will increase volunteers' confidence to efficiently carry out their responsibilities. Should a site experience an overflow of taxpayers, the site coordinators will assess available resources and determine a plan of action which could include, but is not be limited to: requesting additional

volunteers; contacting nearby site coordinators for potential reassignment of volunteers to highly impacted sites; or referring taxpayers to nearby partner AARP sites. While waiting for the next available volunteer tax preparer, taxpayers are engaged by a resource/referral volunteer who is trained to provide financial literacy and additional resource referral information.

CAP Riverside will also operate several appointment only sites as deemed necessary. Appointment-schedulers will be trained to schedule adequate time for appointments to prevent a backlog of taxpayers. Should a site experience a backlog of taxpayers, the site coordinators will assess available resources and determine a plan of action, which could include, but is not be limited to requesting additional volunteers and offering a referral to a nearby site or partner AARP site.

C6. *Identify other service delivery methods, such as mobile; ad-hoc; computer kiosk sites; alternative rural strategy sites, and tell us why and to what degree you are planning to use this as a service delivery method.*

CAP Riverside has furnished a mobile office in order to provide tax preparation services to underserved populations in remote areas of the county. The CAP Mobile Unit is utilized on an ad-hoc basis, with the schedule being developed in advance to allow for adequate notice to the community, utilizing local partner organizations, print media, local radio and television outlets. On those rare occasions when regular, fixed sites are unavailable, CAP Riverside continues to work with alternative sites to sponsor ad-hoc special events so that the community has sustained access to free tax preparation services. This strategy was implemented in 2008 and continues to be utilized to meet the needs of the remote and underserved communities of Riverside County.

D.   Ability to Partner or Collaborate with Multiple Organizations

D.1   *Describe your organization's mission as it relates to low-income individuals and families. In addition, include a full explanation of your agency's affiliation with organizations such as schools, governmental bodies, or other non-profit community based organizations.*

The agency mission statement is, "CAP Riverside, with the community, will end poverty by offering opportunities to the poor through education, wealth building, advocacy, and community organizing." CAP Riverside has an extensive network of over 400 partners from the public, private, education, business, financial, health, and community and faith-based sectors. Over 173 partners have a contract, Memorandum of Understanding (MOU) or Participation (MOP) with CAP Riverside to provide services and programs to low-income residents throughout the County. Since CAP Riverside is a county agency it collaborates with many other county agencies to ensure services are accessible to low-income residents, including: Public Health, Mental Health, Department of Public Social Services, Office on Aging, Economic Development Agency, Housing Authority, etc. Support from the County Board of Supervisors is another way that CAP Riverside recruits and maintains its many partnerships. New partnerships are developed through referrals, community events (such as EITC, health fairs, county forums, etc.), task forces, collaboratives, and invitation. CAP Riverside's partners are committed to leveraging and sharing resources for the common cause of helping the poor.

D.2   *Describe the roles and responsibilities of each collaborating organization.*

PARTNER	ROLE/RESPONSIBILITY
California Baptist University (CBU)	training (trainer) and volunteers
Center for Employment Training (CET)	office space for East County administrative

PARTNER	ROLE/RESPONSIBILITY
	staff, training site, tax preparation site and volunteer recruitment
United Way of the Inland Valleys	marketing funds, volunteer recruitment, distribution of program information to employees and clients
Bank of America (B of A)	marketing funds, volunteer recruitment, distribution of program information to employees and clients
American Association of Retired Persons (AARP)	assistance with East County training, volunteer development, referrals for complex returns and overflow
University of California -Riverside (UCR)	volunteers
Moreno Valley Youth Opportunity Center	tax prep site
Blythe Community Center	tax prep site
Lake Elsinore Senior Center	tax prep site, training location, staff for appointment setting and screening
Select Riverside City and County Libraries	tax prep sites
Mount San Jacinto College	tax prep site and volunteer recruitment
Riverside City College	tax prep site and volunteer recruitment
Southwest Veterans' Business Resource Center	tax prep site

CAP Riverside actively engages in maximum feasible participation - - a forum through which all stakeholders, especially low-income, have a voice in the decision-making process addressing community needs. Each partnership established through a Memorandum of Understanding (MOU), Memorandum of Participation (MOP), a sub-contract, or other agreement with CAP Riverside, opens channels of communication that enable referrals, outreach, and other support to take place. Site orientation meetings are scheduled before the start of tax season with each site to address questions and concerns. During tax season the Program Manager, Program Coordinator, site coordinators and other staff are available to partners to address arising concerns or questions. Site partners submit monthly evaluations to provide the program with feedback. Evaluations are reviewed by program staff, and if appropriate, action is immediately taken to modify or adjust activities. Partners are kept informed through the volunteer newsletter, website updates and emails from staff.

D.3 *Describe your role if you are a lead organization filing this application on behalf of a coalition; list all coalition partners' names.*

This is not a coalition-based proposal.

E. *Sustainability and Growth Strategy* **- Document your organization's plans for sustaining and growing your program long term. Describe how you will use the grant funds requested to grow and sustain your VITA Program long term. Include your strategy for:**

Increasing e-file capacity

Securing additional funding sources

Targeting of underserved populations

Recruitment of volunteers

Retention of volunteers

Expansion of collaborative efforts among community organizations

CAP Riverside proposes to operate twelve sites throughout Riverside County; all of the 2011 (2012) tax season sites/EFINs will remain active. The strategy is to continue streamlining the management process of all sites and to encourage a larger role for collaborative partners. CAP Riverside will continue to focus on increasing return production and improved quality control measures. Tax payers are encouraged to e-file and are provided with information on the benefits of e-filing. The percentage of e-filed returns remains in the high 90 percentile of returns. Experienced site coordinators will be present at each site to oversee the flow of operations, increasing return capacity and ensuring quality tax preparation. The volunteer training curriculum was revised in 2009 and 2010 to include site specific information and the use of Tax Wise software. Many of the 2011 (2012) tax season volunteers plan to return, bringing with them a broader knowledge base and prior year experience, resulting in a cadre of volunteers sharing deep knowledge. Strategies used to ensure high retention rates of previous year volunteers include recruiting first and second year college students that are likely to return to the program as they work through their remaining years in school; recruiting retired community volunteers that have more open scheduling availability for the program and are likely to return each year; and holding year-end focus groups with volunteers to address any issues and make changes to program procedures that may prevent members of the volunteer base from returning in the future.

CAP Riverside also has expanded the number of Program staff conducting outreach within the primary and secondary target populations to increase community awareness of services provided. Outreach sessions include financial education training and advocacy information concerning the

use of refund anticipation loans, check cashers and payday lenders, traditional banking services and asset building programs administered by CAP Riverside.

CAP Riverside continues to seek cash and non-cash resources to sustain its EITC/VITA program through grant applications and leveraged partnerships. CAP Riverside developed a non-profit arm, Foundation for Economic Stability (FES), to seek and leverage private sector funds for support of its programs. CAP Riverside has an excellent network of partners who continue to provide in-kind support of facilities, trainers, outreach, volunteer recruitment, etc.

F. Quality Control Process

1. Describe the processes and procedures in place to ensure adherence to the IRS quality site requirements. See Quality Site Requirements, page 6, for the ten requirements. If any are addressed under another section of the plan, please make reference as to where addressed.

1. **Certification**

- Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs* is signed by the volunteer as documentation of completing Standards of Conduct training.

- The original signed Form 13615 is then filed with Program Coordinator.

- A hardcopy of Certification(s), documenting completion of training and certification level(s) is given to Program Coordinator before volunteer can serve at a site. A hardcopy is then filed with Program Coordinator.

- The Program Manager will periodically make random quality control checks of Program Coordinator's files to ensure that each volunteer has a signed Form 13615 and the appropriate Certification(s) [i.e., trainers and site quality reviewers are required to certify to the intermediate level].

- See p.9 Volunteer Hours and p.28 Curricula.

2. Intake and Interview Process

- A hardcopy Form 13614-C, *Intake/Interview and Quality Review Sheet* is completed for each return and reviewed by the tax preparer with the taxpayer for accuracy.

3. Quality Review

- A return will not be accepted for review without a Form 13614-C.

- The tax preparer submits returns with documentation to Quality Reviewer who reviews 100% of returns for accuracy, errors, and Form 13614-C.

- After quality review, each return is printed and reviewed with the taxpayer for approval and signature before taxpayer leaving the site.

4. Availability of Reference Materials

- Each site has a tote that contains all reference materials (Publication 4012, *Volunteer Resource Guide*; Publication 17, *Your Federal Income Tax for Individuals*; and Publication 3189, *Volunteer e-file Administrator Guide)*

- Program Coordinator will distribute to site coordinators any *Volunteer Tax Alerts* within 5 days of SPEC issuance. Site coordinators are instructed to review and discuss alerts with volunteers immediately upon receipt. Volunteers should initial and date alert after the site coordinator has reviewed it with them. Site coordinator retains copy of signed alert.

- Program Coordinator and Manager will make random site visits to ensure all totes contain reference materials and timely copies of *Volunteer Tax Alerts* [within 5 days of SPEC issuances]. See p.6 Program Coordinator and p.10 Training Delivery Methods and Curricula.

5. Volunteer Agreement

- Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs* is signed by the volunteer as documentation of completing Standards of Conduct training. Program

Coordinator dates and signs each Form 13615 upon receipt to verify identity of volunteer and completion of required training.

- The original signed Form 13615 is then filed with Program Coordinator.

- The Program Manager will periodically make random quality control checks of Program Coordinator's files to ensure that each volunteer has a signed Form 13615.

6. Timely Filing

- Paper: taxpayers are given an extra copy of their return and instructions on where to sign and how to file return.

- E-File: returns are transmitted within 48-hours of returns being prepared.

- Transmissions are checked for acknowledgement within 24 hours. Rejects are addressed for resolution within 48 hours and resolved and retransmitted as quickly as circumstances will allow.

- Program Coordinator works with SPEC Territory Representative to ensure all sites are filing.

7. Civil Rights

- English/Spanish Title VI of the Civil Rights Act of 1964 flyers are posted at and distributed to each VITA site. Program Coordinator and Manager will make routine site visits to ensure appropriate display and availability of flyers.

8. Site Identification

- Software at each site is preprogrammed by Program Coordinator to include site specific Site Identification Number (SIDN) on all necessary forms.

- Program Coordinator prints the set up page and review it for accuracy to ensure software has been programmed correctly. Program Coordinator or Manager will periodically randomly print set-up page during site visits.

9. Electronic Filing Controls

- Software at each site is preprogrammed by Program Coordinator to include site specific Electronic Filing Identification Number (EFIN).

- Program Coordinator prints the set up page and review it for accuracy to ensure software has been programmed correctly.

10. Security, Privacy and Confidentiality Guidelines

- Program Coordinator and Manager will make routine site visits to ensure that computers are separated for privacy, taxpayers are interviewed privately, taxpayer information, documents, copies are secured, shred box is not accessible to public, and that electronic passwords are in place.

- All taxpayer documentation is locked up by site coordinators.

- All computers and software are password protected.

- All unused or extra copies are shredded on-site.

- All volunteers receive specific training on security, privacy and confidentiality.

2. *In addition to addressing your program's adherence with the quality site requirements provide any additional procedures or processes implemented to ensure quality of return preparation that is not required by IRS. Also, include the results of documented reviews by your program participants, not IRS, and the actions taken or planned to overcome any identified deficiencies.*

CAP Riverside employs a four-tier approach to ensuring and maximizing EITC program quality control: 1) Volunteer Management; 2) Site Management; 3) Tax Return Quality Control Checks; and 4) Customer Service.

Quality Control will be heavily emphasized in training. Site Operations training has been revised to include a more in-depth, working knowledge of site operations, Tax Wise software and quality assurance procedures. Site operations will be streamlined to include a tax return "cover sheet" for the taxpayers and a return processing summary to be completed by the volunteer preparer for each return. Additional training on software will help to decrease the most common mistakes at the site. The IRS Form 6729 will be referenced for on-site visits throughout the program term.

1) *Volunteer Management*: Experienced, reliable volunteers with low error rates from the previous tax seasons are actively recruited as trainers, site coordinators, and mentors for new volunteers. Each volunteer receives a clear, detailed, written job description during orientation. CAP Riverside provides over forty-eight hours of tax preparation training to each volunteer through its Community Action Academy. Training includes: IRS-approved tax preparation curriculum; role-playing various scenarios volunteers might experience at a VITA site; changes in tax law for current season; avoiding common errors from previous year; customer service; and specialty workshops for site management, transmitting, and reporting.

2) *Site Management*: Each site hosts one site coordinators, one assistant site coordinators, tax preparers, screener/interviewers, a quality reviewer, and interpreters (as needed.) EITC program staff conducts weekly and monthly site visits based on sites' needs and return volumes. Site coordinators provide weekly site reports that include: return volume per site, customer or volunteer issues; site operations; site safety - - incident and injury reports; and special issues that require EITC staff's involvement. EITC program staff members also conduct random unannounced site visits to ensure a quality program.

3) *Tax Return Quality Control Checks*: A site's Quality Reviewer uses a daily report to track the frequency and type of errors generated by tax preparers. Site managers and program staff use

these reports to provide immediate feedback to tax preparers on errors and resolution of IRS rejection rates. Each week, program staff will review each site's error and rejection rates to determine if additional group or one-to-one training is necessary. Error rate analysis is also discussed with CAP Riverside's senior management team to develop corrective action plans to ensure rates are kept at an IRS acceptable/reasonable level.

4) *Customer Service*: Each taxpayer receives an EITC Customer Satisfaction Survey to complete. The survey captures data related to the quality of site services: accessibility (hours and location); convenience of site hours; perceived knowledge of tax preparer; demeanor of site volunteers (courtesy, friendliness, etc.); and overall experience. Taxpayers are encouraged to complete the survey as well as an informational questionnaire that includes demographic questions on household size, income, highest level of education, etc. These documents are used to address taxpayer concerns, with regard to the quality of service received at sites and to paint a picture of the type of client our sites our serving. Comment sections are available for taxpayers to include additional information not listed on the forms. Taxpayer calls into CAP Riverside are documented by the clerical staff. Knowing the flow of calls and the information most often requested helps staff to provide quality service to all taxpayers and volunteers alike. Volunteers will have direct access to the Program Manager and Program Coordinator regarding customer complaints. Should a volunteer call in regarding a complaint at the sites or an issue, the call is forwarded to the Program Coordinator and documented in a database containing customer concerns. The Program Coordinator and Program Manager review this information daily/weekly as needed to resolve any outstanding issues or to develop training for volunteers or sites. The information is also used during the debrief sessions scheduled for the conclusion of the season to address the need for changes in customer service. The EITC Program and CAP Riverside

Planning staff review aggregated results twice a month to determine what, if any, corrective action is required. All EITC Program staff and volunteers receive cultural diversity and the culture of poverty training to facilitate high quality customer service (see p.5 Cultural Competency.)

G.   Program Measures

The VITA Grant Program objectives are:

Extend services: CAP Riverside will provide tax preparation services during after-hours (e.g., Saturdays and Friday evenings) for the convenience of working tax payers. CAP Riverside also provides year-round tax preparation.

Increase E-file: CAP Riverside's goal is to increase the number of tax returns prepared by approximately 7% (2,750) over the total number of returns prepared during the previous year. Tax Wise is the central information resource for this goal. Taxpayer sign in sheets will also indicate type of returns being completed and length of time taxpayers spend at the site. Site coordinators will be asked to complete a daily log of returns at the site, level of difficulty, and number of requests to prepare complex returns at the sites.

Additionally, CAP Riverside's goal is to reduce the number of paper filed tax returns by increasing the number of e-filed tax returns to 95% of the total number of returns prepared. Tax Wise is a primary indicator for this goal. Preparers will be encouraged to advise taxpayers that all returns are electronically filed unless there are extenuating circumstances for the return to be paper filed, i.e. new Individual Taxpayer Identification Number (ITIN) applications. Taxpayers will also be encouraged to utilize direct deposit services when receiving tax refunds.

Heighten quality control: The volunteer training curricula has been amended to include intensive training on quality control. Each return will receive an on-site quality review prior to

filing. The Program Manager and Coordinator will make more random site monitoring visits to ensure security, customer privacy, quality customer service, and quality returns/filings.

Enhance training of volunteers: Volunteers will be asked for feedback on enhanced training modules and asked to submit their ideas for improvement. Suggestions will be incorporated in general volunteer training. Customer satisfaction surveys will be reviewed to determine any areas of customer services requiring improvement. Training will be developed to address these areas of concern via classroom, on-site, memorandum, or monthly volunteer newsletter.

Improve accuracy of returns: CAP Riverside's goal is to streamline site operations and improve quality assurance resulting in an overall rejection rate of 8% or less. This includes an 100% quality review of each return prior to filing.

Explain the process and procedures in place to measure the overall effectiveness of your VITA program and the results achieved. CAP Riverside programs, VITA included, start their contract year with logic models that identify programmatic outcomes and objectives projections for each program or service. Participants are assessed, at minimum quarterly, throughout the contract term to evaluate the impact of the program on them. These evaluations create benchmarks that show progress toward reaching the program outcomes (end results). Some evaluation tools, such as surveys, questionnaires, etc., are administered at the end of specific events and activities such as training workshops, event fairs, tax preparation, etc.

Program managers are required to submit quarterly Program Progress Reports (PPRs) to CAP Riverside's Planning Division. The Planning Division staff review the PPRs to assess the level of goal accomplishment. The results are reviewed with the Program Manager and senior management. A strategy is developed for improvement, enhancement, or replication of success.

Because the tax season is short-term, the PPR for the EITC/VITA program is submitted on a monthly basis for timely review.

Identify your program goals and objectives for the award year. Your program goals are those that are over and above the VITA Grant objectives, as stated above. Goals should be specific and measurable. Some examples may include goals for an EITC day, a Super Saturday, a customer survey on level of service, or an offering of financial education/asset building programs.

Program goals and Objectives for award year:

Improve accuracy of returns:

1. The overall rejection rate of returns will be 8% or less

   CAP Riverside's goal is to streamline site operations and improve quality assurance resulting in an overall rejection rate of 8% or less. There will be 100% quality review of each return prior to filing.

Volunteer retention:

2. CAP Riverside will retain 50% or more of prior year experienced volunteers.

   CAP Riverside maintains past and current year volunteer databases which will be used to monitor volunteer retention. Volunteers are encouraged to provide regular feedback regarding training, site operations and outreach. Survey responses are aggregated and reviewed by Program staff and the Program Evaluator. Volunteer service hours are tracked via database and recognized at the conclusion of tax season with a full-page "Thank You" advertisement in the local newspaper; circulation was countywide. Service is also recognized at an East County and West County Volunteer Recognition Ceremony, where volunteers are

presented with a national President's Volunteer Service Award pin and certificate. Refreshments will be served at both events. The number of awards and their levels are tracked.

Explain how you plan to measure the success of your program goals and the VITA Grant Program objectives.

CAP Riverside projects that a 85% achievement of the two outcomes identified above will constitute successful accomplishment of the outcome. This is an average percentage used by many public funders. CAP Riverside uses Tax Wise, IRS provided ad hoc reports and Excel spreadsheets to monitor results and to compile weekly reports. The CAP Riverside Planning Division and Contracts Division both monitor on a monthly basis the development, analysis, and distribution of scheduled reports. A Report Log is maintained by the Contracts Division to ensure that scheduled reports are distributed by deadline.

- Customer Satisfaction Survey -- measures level of satisfaction regarding service delivery, accessibility and location of services, etc;

- Workshop and training evaluation -- provides feedback on curriculum content, presentation, etc;

- One-to-one feedback and written testimonial from customers -- documented and shared at weekly staff meetings;

- Special events/Focus groups -- e.g. open house, community dialogues, etc. offer opportunities for feedback from a diverse group of stakeholder;

- Customer complaint log -- provides nature of complaint, response time, and resolution; and

- Quality Assurance Review -- conducted by Senior Management and Planning to ensure compliance with established policies, procedures, goals, and outcomes.

Describe the infrastructure you have in place to capture the data, measure results, and provide reports.

Program managers are required to submit quarterly Program Progress Reports (PPRs) to CAP Riverside's Planning Division. Data collected for the EITC/VITA reports come from various sources: 1) Volunteer Certification; 2) Site coordinators Weekly Report; 3) Tax Wise Rejection and Production Reports; and 4) Volunteer Post-Season Survey. <u>Volunteer Certification</u>: All volunteers must submit certifications prior to start of service at tax sites (this documents that training and tax competency has been achieved). <u>Site coordinators Weekly Report</u>: Site coordinators submit a report each week detailing issues encountered at the sites, materials needed, complex return issues, number of returns completed, and noticeable trends. <u>Tax Wise Rejection and Production Reports</u>: Tax Wise reports are used to capture information regarding reject rates and the number of returns filed. Information is released to site coordinators on a weekly basis. If reject rates are too high or site numbers are too low, a meeting is held with the site coordinators to determine a plan of action and to correct any issues preventing the site from having successful rates. <u>Volunteer Post-Season Survey</u>: Volunteers are encouraged to complete an end of season survey concerning their time in the program. The survey allows volunteers to share their positive experiences, what is working, as well as to alert Program staff to training and processes that could be improved. Program staff, site coordinators and site partners hold debrief meetings at the end of season to discuss what worked, what did not, and changes they would like to see for the upcoming tax year.

The Program Evaluator reviews all reports and meets monthly with Program Staff to assess outcome achievement. The Program Evaluator makes written reports identifying which outcomes are on target and how to strengthen areas that are not meeting goal. CAP Riverside's senior

management reviews all program progress reports to ensure contract compliance. These programmatic reports provide a desk audit of activity and are supplements by semi-annual reviews. Planning Division staff prepare and submit semi-annual and annual reports to the CAP Riverside Executive Director for approval. Approved reports are then submitted to the Commission for review and approval. This data collection and evaluation process provides an opportunity for CAP Riverside to obtain feedback from all agency stakeholders.

II. CIVIL RIGHTS SECTION

A.   List of Active Lawsuits or Complaints

There are no active lawsuits or complaints naming Community Action Partnership of Riverside County (CAP Riverside) alleging discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided.

B.   Federal Financial Assistance

Below is a chart of all current and pending applications for other federal financial assistance:

Agreement#	Agreement Name	Funding	Term Start	Term End
09C-1778	DOE 200	$725,562.00	6/30/2010	6/30/2012
09C-1830	DOE ARR	$8,806,100.00	6/30/2009	9/30/2012
11B-5731	LIHEAP 201	$4,753,882.00	1/1/2011	12/31/2012
11C-1827	DOE 201	$173,135.00	12/1/2011	6/30/2013
11F-4309	CSBG Discretionary GREEN TEAMWorks 2011	$70,000.00	6/1/2011	6/30/2012
12B-5830	LIHEAP 2012	$3,549,374.00	1/1/2012	6/30/2013
12F-4432	CSBG 201	$1,955,521.00	1/1/2012	12/31/2012
12F-4507	CSBG Discretionary VEP 2012	$80,000.00	6/15/2012	6/30/2013
90EI0414/01	DHHS IDA Round	$352,000.00	9/30/2006	9/29/2012
90EI0584/01	DHHS IDA Round 5	$352,000.00	6/1/2009	5/31/2014
V12043	IRS VITA Grant 2011 2012	$65,000.00	7/1/2011	6/30/2012

C. *Civil Rights Compliance Review Activities:* No civil rights compliance review activities have been conducted in the past three years for Community Action Partnership of Riverside County.

D. *Statement of Assurance Concerning Civil Rights Compliance:* See SF 424, block 21. Certification is provided by box checked for "I agree".

E. *Title VI Posting Information:* Title VI of the Civil Rights Act of 1964 information is made available to all taxpayers accessing Volunteer Income Tax Assistance (VITA) free tax preparation sites sponsored by CAP Riverside by:

1. Publication 4053, *Your Civil Rights are Protected* poster is prominently displayed at or near the taxpayer registration table in both English and Spanish languages ,

2. Publication 730, *Important Tax Records,* envelope is provided to each taxpayer once the return is complete,

3. Publication 4481, *Your Civil Rights are Protected,* stuffers are available at the registration table.

Publication 4053, *Your Civil Rights are Protected* poster includes information that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age or disability, in the distribution of services and benefits resulting from the VITA grant program may file a complaint at the following address:

Office of Equity, Diversity and Inclusion

Civil Rights Division

1111 Constitution Ave., NW, Room 2413

Washington, DC 20224

All Title VI of the Civil Rights Act of 1964 information as well as sexual harassment compliance information is included in Volunteer Training Curriculum created for the VITA program.

Additional Notes: Civil Rights Compliance: The Community Action Partnership of Riverside County complies with County of Riverside Policy 21-203 titled *Client Complaints of Discriminatory Treatment*, issued 06-15-01 and County of Riverside Board of Supervisor's Policy C-25 titled *Harassment Policy and Complaint Procedure*. Policy statement:

"In accordance with the provisions of The Civil Rights Act of 1964 Titles VI and VII, The Americans with Disability Act of 1992 (ADA), as amended, the Age of Discrimination Act of 1975, Title IX of the Education Amendments of 1972 , as amended and §504 of the Rehabilitation Act of 1973, as amended, state that no person shall be discriminated against because of race, color, national origin, political affiliation, religion, marital status, sex, age, or disability, in any program or activity that receives federal financial assistance. It is the policy of the Community Action Partnership of Riverside County (CAP Riverside) that all applicants and recipients of services shall be treated in a humane, courteous, and fair manner."

III. FINANCIAL OPERATIONS NARRATIVE

A. *State whether you have received federal funding in the last five years? If no, continue to question 2. If yes, answer a. below.*

Yes.

1. *In any of the last five years, did your organization expend $500,000 in federal funds? If yes, continue to b.*

    CAP Riverside has expended more than $500,000 in federal funds during each of the past five years.

2. *Did you have an A-133 audit conducted?*

    An A-133 Single Audit was conducted by an independent audit firm for Fiscal Year Ended June 30, 2011.

3. *What were the results?*

    The audit reflected financial compliance, in the following areas: Allowable Costs/Activities Allowed, Cash Management, Davis Bacon, Eligibility, Earmarking, Period of Availability, Procurement, Suspension & Debarment, and Financial Reporting. There were deviations identified in the programmatic reporting of data collection/input and reporting procedures through the State reporting system. These errors were identified as having occurred during the process of training new staff.

4. *If any unfavorable findings (significant deficiencies), describe the corrective action planned and the status of implementation.*

    A policy and procedure policy was implemented to insure a more structured reporting process; a checklist was created and implemented for staff use making it helpful for inputting client demographics. Training on Energy programs remains on an on-going

process. Monitoring of work completed by new staff has been increased to insure quality and accuracy while they are in training.

5. *If a copy of the audit results available on harvester.census.gov? Provide a copy with the application if it is not available.*

The single audit for the County of Riverside, California can be found on this website, harvester.census.gov.

B. *Who in your organization is responsible for your organization's tax matters? Please include full contact information including phone and email.*

County of Riverside, Auditor Controller's Office

Jennifer Fuller, CPA, CPP, MA-Mgmt

(951) 955-8509

C. *State whether your organization has documented policies and procedures for maintaining good internal controls. An operations manual is a record of the policies and procedures for handling administrative and financial transactions. The manual can be a simple description of how financial functions are handled (e.g. paying bills, depositing cash, and transferring money between funds) and who is responsible for what, ensuring that the project manager and staff have a reasonable plan of action for carrying out each approved activity. A copy of your entire operations and procedures manual is not required to be submitted with your application; however, it may be requested if you are awarded a grant. For the application discuss how your organization:*

1. *Maintains your policies and procedures for handling administrative and financial transactions consistently and with appropriate separation of duty to prevent misuse.*

As a county agency, CAP Riverside abides by Riverside County's Standard Practice Manual -Procedures. This manual outlines policies including, but not limited to, Internal Controls, Payroll Procedures, Cash Management, Financial Systems, Accounts Receivable/Payable, Asset Management, Purchasing and External Audits. In addition, CAP Riverside maintains the following internal policies; Cash Control Procedures, Cost Allocation Policy for State/Federal Awards, Financial transaction Requests, etc. (see attached 4a - Separation of Duties Matrix).

2. *Allocates allowable expenses and matching funds between qualifying and non-qualifying activities. Be sure to address separation of funds and activity if your organization receives Tax Counseling for the Elderly and/or Low Income Taxpayer Clinic funds.*

In accordance with accounting standards and requirements of the Office of Management and Budget (OMB) Circulars, CAP Riverside utilizes a cost allocation plan to ensure equitable distribution of expenditures across all Federal/State Grants. Direct expenditures are identified by individual program codes and are tracked accordingly.

3. *Accounts for in-kind contributions and valuation of contributions; include specific information on accounting for and valuing volunteer services if your organization proposes to use such services as matching funds. Include a sample of the time sheet used for volunteers.*

CAP Riverside utilizes an In-Kind Contribution form to value all program contributions used in the matching funds calculation portion of the grant application. The contribution of tax preparation space is calculated based upon when room access is provided, using the standard room rental rate as authorized by the Riverside County Auditor Controller's Office. Evening and weekend usage is valued at $82 per hour; daytime weekday hours are valued at $53 per

hour. Value for volunteer hours served at tax preparation sites is valued according to information listed on the Bureau of Labor Statistics website http://www.bls.gov/oes/home/htm. Volunteers are required to record hours served at the tax preparation sites by signing in when they arrive at the site, and signing out prior to leaving the site. Site coordinators provide the Program Administrator with a weekly spreadsheet showing a recap of volunteer hours served at the site.

Community Action Partnership of Riverside County
IN-KIND GIFT / VOLUNTEER REPORT

Instruction: Complete form as each service rendered or donation received. Program Manager maintains form on file until requested by Management. [ROMA GOAL 4: Partnerships among supporters and providers of service to low-income people are achieved.]

Donating Agency/Institution/Individual:	
Address:	

Contact Person:	**Title:**	

Phone:	**Fax:**	**E-mail Address:**

Program/Purpose (Identify Program service/donation is being utilized)

Item/Service Description (i.e. Volunteer hours, office space, cash donation)

Date(s) Received/Rendered:

SERVICE	ITEM
Total Number of Days_____ or Hours _____	**Quantity _____**

Fair Market Value:
    Hourly Rate:
$_____
    Daily Rate:
$_____
    Flat Rate:
$_____
	Fair Market Value Per Unit:
	
	$_____

Total Fair Market Value: $ _____	**Total Fair Market Value: $** _____

_____   _____
Authorized Signature   **Date**

_____   _____
Name (please print)   **Title**

Return this Form to:
Community Action Partnership of Riverside County
2038 Iowa Avenue, Suite B-102
Riverside, CA 92507

4. *Funds other supporting organizations if applicable. Will you have sub-grantees? If you have sub-grantees, provide an example of the instrument used to provide funding to sub-grantees (a contract, memorandum of understanding, or other). If an organization chooses to sub-grant part of the funds they have been granted, they are responsible to ensure compliance of all their sub-grantees. It is essential that sub-grantees are aware of the rules and regulations and that there is monitoring in place to ensure compliance. Please discuss your plan for monitoring sub-grantee adherence to the VITA grant agreement and requirements.*

    Not applicable.

D. *What is the accounting system used? The accounting system must meet generally accepted accounting principles. Organizations need to ensure that they can track both grant funds and match by budget line item. This might entail amending the chart of accounts to accommodate unique accounts, such as member or volunteer training. The reporting system should fairly and accurately document the spending of grant funds. Confirm that your system meets this expectation.*

    As a county agency, CAP Riverside abides by Riverside County's Standard Practice Manual. County departments are required to use the Online Accounting Software Information System (OASIS). The OASIS Financial Management Module contains an account code structure of Fund numbers, Department Identification Numbers, and Revenue and Expense account codes. In addition, CAP Riverside exercises the use of program codes to ensure accountability and transparency of all revenue and expenditures received for each grant.

E. *State whether your organization is applying for a multi-year grant. Refer to the Multi-Year Grant section for eligibility requirements. Only applicants meeting all multi-year eligibility requirements are considered for this opportunity.*

CAP Riverside is applying for multi-year grant consideration in this application.

F. *State whether your organization will use a fiscal agent for managing the funds awarded under this grant. Provide the organization name, address, DUNS number, and Employer Identification Number. Include a contact name for the organization for questions. Their information should not be shown on the SF424. If your organization is awarded a grant, additional information will be requested at the time of award.*

CAP Riverside is the sole applicant for this grant. All program funds will be utilized directly by CAP Riverside to carry out the program.

G. **If your organization uses a post office box for mail delivery, please provide the address here. Remember the address on the SF424 should be your physical address and not a post office box.**

Not applicable.

INTERNAL CONTROL PROCEDURES

A. Internal Controls include descriptions of what reports are to be generated by whom, and to whom they are to be submitted. Statements of Policy and Procedure regarding reporting may also be addressed in the Accounting Policies and Procedures Manual.

Field Representative: Please ask agency to complete Separation of Duties Matrix below.

SEPARATION OF DUTIES MATRIX

Receipts - List employees assigned to perform the following duties:

Employee Name & Position	Clerical	K. Snyder Fiscal Officer	A. Nguyen Acct. II	T. Leonard Acct. Tech. I	R. Cuellar Sr. Acct. Asst	Auditor Controllers Off.
a. Opens Mail	X					
b. Prepares receipts/ Maintains C/R log	X					
c. Prepares bank deposits				X		
d. Makes deposits at bank					X	
e. Records cash receipts			X			
f. Post receipts to cash receipts register						X
g. Maintains control of pre-numbered receipts	X					

Purchases and Inventory Control

Employee Name & Position		M. Juarez Exec. Dir.	K. Snyder Fiscal Officer	J. Bates Comm Prog Spc I.	A. Plascencia Adm. Srv. Asst.	K. Richardson Stock Clerk
a. Issues purchase orders				X		
b. Prepare receipts						X
c. Prepares stock receiving reports					X	
c. Approves withdrawals from inventory			X			
d. Delivers inventory to job site						X
e. Takes fiscal inventory			X	X		
f. Responsible for custody of inventory				X		
h. Approves disposal of unusable stock		X				

Disbursements

Employee Name & Position	M. Juarez Exec. Dir.	K. Snyder Fiscal Officer	A. Nguyen Acct. II	T. Leonard Acct. Tech. I	R. Cuellar Sr. Acct. Asst	Auditor Controllers Off.
a. Authorizes disbursements	X					
b. Prepares disbursement checks				X	X	
c. Records Disbursements			X			
d. Posts Disbursements to detail ledger						X
e. Compares supporting documentation to checks drawn						X
f. Manually signs checks (Revolving Fund Only - dual Signature Required)	X	X				
g. Machine signs checks						X
h. Custody of signature plates and key						X
i. Distributes checks						X
j. Maintains control of blank check stock						X

Payroll

Employee Name & Position	M. Juarez Exec. Dir.	T. Martin Exec. Asst.	I. Angulo OA III	Gwen Howard OA III		Auditor Controllers Off.
a. Prepares attendance reports		X	X	X		
b. Computes payroll		X	X	X		
c. Approves payroll for payment	X					
d. Prepares checks						X
e. Signs payroll checks						X
f. Distributes payroll checks						X
f. Maintains personnel files		X	X	X		

General

Employee Name & Position	M. Juarez Exec. Dir.	K. Snyder Fiscal Officer	A. Nguyen Acct. II	T. Leonard Acct. Tech. I	R. Cuellar Sr. Acct. Asst	Auditor Controllers Off.
a. Custody of petty cash	X					
b. Prepares journal entries				X	X	
c. Approves journal entries		X	X			
d. Records general ledger						X
e. Prepares trial balance of detail ledger						X
f. Prepares financial statements						X
g. Reviews financial statements and trial balance		X				
h. Reconciles bank statements					X	
i. Reviews bank reconciliations		X				
j. Prepares monthly reports to CSD		X	X	X		

Maria Y. Juárez, CCAP
Executive Director

PROGRAMS

ENERGY
Utility Assistance
(951) 955-6448
(951) 955-6478
(800) 999-5584

Weatherization
(951) 955-6418

**DISPUTE RESOLUTION
CENTER**
Mediation
Arbitration
(951) 955-4903

ASSET BUILDING
RivCo Individual
Development Accounts
Earned Income Tax Credit
(951) 955-3571

Project B.L.I.S.S.
(Circles™)
(951) 955-3216

YOUTH PROGRAMS
Pre-Apprenticeship
Project L.E.A.D.
(951) 955-4901

PLANNING
Research & Development
Community Action Academy
(951) 955-6493

FISCAL
(951) 955-6461

PUBLIC INFORMATION
(951) 955-6369

FIELD OFFICES
Blythe
(760) 921-5080
Indio
(760) 863-7246
Hemet
(951) 791-3567

May 29, 2012

Internal Revenue Service
Grant Program Office
401 West Peachtree Street, Stop 420-D
Atlanta, GA 30308

Re: 2013 VITA Grant Program Application
       Funding Opportunity Number: VITA-2013

This letter is to certify that Community Action Partnership of Riverside County
(CAP Riverside) will provide volunteers to participate in tax return preparation
and quality review. We estimate that we will have a minimum of 150 volunteers
at $21.79 per hour donating a total of 4,800 hours over the course of the 2013
tax season for a total in-kind value of $104,592. The $21.79 per hour is based on
the average hourly earnings (as determined by the Bureau of Labor Statistics) as
published by Independent Sector.

Please feel free to contact our Planning Division at 951-955-4900 if you need any
further clarification.

Thank you,

Maria Y. Juarez, CCAP
Executive Director

Enclosure
MYJ:mh

CONTENTS OF WORKBOOK

Insert Applicant Name (This will populate to all templates used during application submission)	Community Action Partnership of Riverside County

DO NOT CONVERT THIS WORKBOOK TO PDF. SUBMIT AS AN EXCEL DOCUMENT.

This workbook is provided as a convenience to applicants. Its use is preferred but not mandatory. If using a different format for submission of information, be sure to include all fields requested. Failure to include all requested information could result in non-consideration of the application.
The following templates are included and can be viewed/edited by selecting on the tabs at the bottom of the workbook with the same name as indicated in these instructions.

GENERAL INFORMATION ABOUT WORKBOOK	
Entry Required	Cells shaded in yellow require an entry when applicable. For example, you should insert your organization name above on row 1, in column B, and your organization name will populate to the other templates used during application submission (Tabs 1 - 5).
Auto-calculation	Cells shaded in green will automatically calculate based on information input in other cells.
Adding or deleting lines	Add or delete lines to fit your specific needs. If adding lines, insert lines before the last line to maintain pre-set print attributes and/or auto-calculation.

TEMPLATES FOR USE DURING APPLICATION SUBMISSION	
1-Return Prep Performance	Complete this tab to record prior return performance information requested in the Program Plan Narrative at A.3.
2-VITA Target Audience Instr.	Review this tab for instructions on completing the VITA Target Audience tab information requested in the Program Plan Narrative.
3-VITA Target Audience	Complete this tab with information requested in the Program Plan Narrative.
4-Budget Detail Explanation	Complete this tab with information requested in the Financial Plan Information, Budget Detail Explanation. Detailed instructions are included in the Publication 4671. Don't struggle with where to put a particular expense or matching fund. Just be consistent with like expenses.
5-Matching Fds Sumry Chart	Complete this tab with information requested in the Financial Plan Information, Matching Funds Summary Chart. Detailed instructions are included in the Publication 4671. Remember this is a dollar-for-dollar matching grant. You must have an equal amount of matching funds for the federal funds requested.
6-Corporate Felony Convictions	This tab is only for applicants that are corporations. Complete this tab in connection with the Corporate Felony Convictions certification within the Assurances and Certifications section located on page 43 of Publication 4671, VITA Grant Program Overview and Application Instructions. If you are not a corporation or you and your officers and agents acting on your behalf were not convicted under any Federal law within the preceding 24 months, you do not need to complete this tab.

TEMPLATES FOR USE AFTER GRANT AWARD	
7-Cash Subawards $1,000 or More	Completion of this template is not needed at time of application submission. It may be used to report cash sub-awards of $1,000 or more, when applicable, after a grant is awarded. Reporting of sub-awards are required under the Terms and Conditions of the grant agreement
8-Related Party Transactions	Completion of this template is not needed at time of application submission. It may be used to report related party transactions, when applicable, after a grant is awarded. Related party transactions are defined in the Terms and Conditions of the grant agreement.

Applicant Name	Community Action Partnership of Riverside County

Program Plan Narrative: Return Preparation Performance (Item I.A.3.)

Tax Return Year	Total Federal Retuns Prepared	% E-filed	Number of Volunteers
2011	2562	95	166
2010	2569	96	142
2009	1937	94	112

Note: This template can be copied and pasted into your narrative or submitted as a separate attachment.

Instructions:	
Tax Return Year	Record the calendar year of the primary returns being filed during the most recent filing season, e.g., Record 2011 for returns prepared January 1, 2012 through April 15, 2012, even if you prepared prior year returns as well.
Total Federal Returns Prepared	This is the actual number of federal returns filed either electronically or through the mail. If your program is open after April, you may include all returns filed at time of application submission. You may also include any returns filed the previous year between July and December; however, you must provide a comment that "XXX returns filed between July and December, are included in this number reported." Returns reported under this filing season should not be included in the previous period.
% E-file	Provide the percent of returns filed electronically as identified in the previous column (electronic returns/total returns).
Number of Volunteers	Provide the number of volunteers that served in your program.
Note: If the information populated in the table shows a reduction in service from one year to the subsequent year, please explain in your narrative the reason for the reduction.	

Instructions for Completing VITA TARGET AUDIENCE Template

Program Plan Narrative: VITA TARGET AUDIENCE (Narrative Items I.C. 1-4 and 6)	
C. VITA Target Audience: 1. Focus	In Column E, *Proposed,* using the drop-down (it will appear when you are in the correct cell), select your ***primary*** focus for providing free return preparation service. Follow the same instructions for choosing the ***secondary*** focus. Choose only one focus for each category. In Column F, *Returns Proposed by Focus*, indicate the returns you propose to prepare for this focus.
C. VITA Target Audience: 2. Sites Proposed	In Columns E or F, *Proposed,* provide the number of existing sites (in operation during 2011) and the number of new sites you are proposing to support with this grant. Entries are split to represent the two service delivery models for VITA -- traditional and facilitated self-assistance. Please report numbers separately if you will be using both models at your sites. Site numbers should not include those supported through the Tax Counseling for the Elderly program. The total will automatically calculate unless the formula is erroneously removed. **ONLY INCLUDE THOSE SITES THAT WILL BE COVERED BY THE VITA GRANT.** In the comment field, answer the question, "If any of these sites share an EFIN, how many?" for existing and new. The total will automatically calculate unless the formula is erroneously removed.
C. VITA Target Audience: 3. Returns Prepared	In Column E, *Proposed*, provide the number of returns you project your program will electronically file or file via paper submission. One of the goals of this grant is to increase electronic filing. It is an expectation that all returns that can be filed electronically will be filed electronically. The total will automatically calculate unless the formula is erroneously removed. **ONLY INCLUDE PRODUCTION FROM SITES THAT WILL BE COVERED BY THE VITA GRANT.**
C. VITA Target Audience: 4. Volunteers	In Column E, *Total Proposed*, provide the number of volunteers you project will work in your program. **ONLY INCLUDE VOLUNTEERS FROM SITES THAT WILL BE COVERED BY THE VITA GRANT.**

Program Plan Narrative: Geographic Coverage (Item C.2 Detailed Site Information and C.6 Service Delivery)	
Existing or New	Select from the drop-down (it will appear when you are in the correct cell) either new or existing. An existing site is one that was operational during calendar year 2010.
Name of Site	Self-explanatory
Site Address	Include the city, state, and county for existing sites. Include as much information as you have available on new sites.
Hours of Operation	Indicate hours/days the sites will operate; if unknown, estimate total hours per week.
EFIN	For existing sites, provide the EFIN (Electronic Filing Identification Number) for the site. If a new site, you may want to go ahead and secure an EFIN by filing Form 8633, *Application to Participate in IRS e-file Program*. Work with the local SPEC territory office to request new EFINs, if you determine that a separate software license is required.
SIDN	For existing sites, provide the SIDN (Site Identification Number) for the site. Site ID numbers begin with "S" followed by eight numbers. For new sites, you may leave this blank. The local SPEC territory office will provide you with the SIDN to include on every return filed at the site. ***All sites are required to have and use a unique SIDN***. Work with the local SPEC territory office to request new SIDNs.
Special focus or needs	Provide information specific to the site's service and why you are targeting the location. Examples might include sign language interpreters or filing with ITINs. This may be left blank if there are no special characteristics beyond those chosen as your primary and secondary focus.
Adding or Deleting Lines	Add or delete lines to fit your specific needs. If adding lines, insert lines before the last line to maintain pre-set print attributes.

ve Items I.C. 1-4, and 6)

Category	Proposed Target	Returns Proposed by Target	Comments
Primary Focus	Low Income	1650	
econdary Focus	Limited English proficient	1100	

	Traditional VITA Sites Proposed	Facilitated Self Assistance Sites Proposed	How many of these sites will share an EFIN?
hod			
ting	12		
	0		0
l	12	0	

	Traditional VITA Returns Proposed	Facilitated Self Assistance Returns Proposed
hod		
e	2675	
er	75	0
l	2750	

	Traditional VITA Volunteers Proposed	Facilitated Self Assistance Volunteers Proposed
gram Volunteers	150	

C.2 Detailed Site Information)

EFIN	SIDN	Hours of Operations	C.6. Special focus or needs (e.g., rural, deaf, disabled, facilitated self assistance, etc.)
339868	S72-01-3344	Monday - Thursday 9 a.m. - 1 p.m.	rural
337740	S72-01-3980	Thursday 1 pm - 6 pm; Saturday 10 am - 4 pm	Limited English Proficiency & ITIN application assistance
339341	S72-01-3746	Friday 12 pm - 8 pm; Saturday 10 am - 2 pm	Limited English Proficiency & ITIN application assistance
338783	S72-01-3509	Monday - Thursday 9 a.m. - 1 p.m.	Limited English Proficiency & ITIN application assistance
330013	S72-01-6067	Saturday 10 am - 4 pm	rural
339256	S72-01-7229	Saturday 10 am - 4 pm	Limited English Proficiency & ITIN application assistance
338784	S72-01-9354	Saturday 10 am - 4 pm	
333780	S72-01-8716	Saturday 10 am - 2 pm	rural
336361	S72-01-5614	Saturday 10 am - 4 pm	rural
335865	S72-01-0342	Monday - Friday 9 a.m. - 3 p.m.	rural
303587	S72-01-1733	Friday 10 am - 4 pm; Saturday 10 am - 4 p.m	
309469	S72-06-2254	Wednesday 9 a.m. - 5 p.m.	

EFIN	SIDN	Hours of Operations	C.6. Special focus or needs (e.g., rural, deaf, disabled, facilitated self assistance, etc.)

EFIN	SIDN	Hours of Operations	C.6. Special focus or needs (e.g., rural, deaf, disabled, facilitated self assistance, etc.)

s all the fields requested.

Applicant Name:	Community Action Partnership of Riverside County

Budget Information: Budget Detail Explanation

A. Personnel (Salary)

Under Item, list the person's name for which salary is requested or that will be used as matching funds. If the position is not filled, record "To Hire." If more than one position exists, record the number of positions under Item as well. Be sure to show under Computation, the annual salary for persons already funded and the percentage of time devoted to the program. Remember, only time spent on the VITA program is allowable. Examples are provided in the Publication 4671.

Item	Computation	Federal Funds	Matching Funds
Community Program Specialist II	.75 FTE total hours 1560 @ $20.23/hr	$31,559	
Community Services Assistant	.80 FTE total hours 1664 @$12.17/hr plus bi-lingual pay $.75/hr	$21,499	
Community Svc. Asst. (TAP - East)	1.0 FTE 10/1/12 - 05/15/13 total hours 1300 @ $13.20/hr	$17,173	
Community Svc. Asst. (TAP - West)	1.0 FTE 10/1/12 - 05/15/13 total hours 1300 @ $13.20/hr	$17,173	
Donated services - volunteer trainers	8 volunteer trainers x 48 hours ea x $75/hr		$28,800
Donated services - tax preparers	150 volunteers will contribute 4,800 hours x $21.79/hr		$104,592
Personnel (Salary) Subtotal		$87,404	$133,392
Personnel (Salary) Total - Record on SF 424A, line 6a		$220,796	

B. Fringe Benefits

Only include fringe benefits for individuals paid. These should not be included in the salary calculations covered under category A. Under Item, list the person's name for which fringe benefits are requested or that will be used as matching funds. If the position is not filled, record "To Hire." If more than one position exists, record the number of positions under Item as well.

Item	Computation	Federal Funds	Matching Funds
Community Program Specialist II	Fringe Benefits ($31,559 x 36%)	$11,361	
Community Services Assistant	Fringe Benefits ($21,499 x 36%)	$7,740	
Community Svc. Asst. (TAP - East)	No fringe Benefits allocated to Temporary Assistance Pool (TAP)		
Community Svc. Asst. (TAP - West)	No fringe Benefits allocated to Temporary Assistance Pool (TAP)		
Fringe Benefits Subtotal		$19,101	$0
Fringe Benefits Total - Record on SF 424A, line 6b		$19,101	

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Applicant Name: Community Action Partnership of Riverside County

Budget Information: Budget Detail Explanation

C. Travel

Under Item, indicate the type of travel requested or that will be used as matching funds. Include the number of individuals if known. Show under computation how amount determined.

Item	Computation	Federal Funds	Matching Funds
Site monitoring & planning mileage	15,000 miles @ $.555/ea		$8,325
Mobile office cost for special events	1 event /mo x 6 mo x $555 (2 drivers $35/hr * 5 hrs; fuel, storage etc.)		$3,330
Volunteer mileage incentive	150 volunteers x $25/mo x 4 months		$15,000
Travel Subtotal			$26,655
Travel Total - Record on SF 424A, line 6c			$26,655

D. Equipment

Under Item, indicate the type of equipment to be purchased or that will be used as matching funds. Include the quantity or number of items. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Donated equipment - Resource room	10 computer @ $10 ea/wk x 19 weeks - Coachella		$1,900
Donated equipment - Casa Blanca	18 computers @ $10 ea/wk x 19 weeks - tax prep & training		$3,420
Donated equipment - MV	10 computers @ $10 ea/wk x 19 weeks - tax prep & training		$1,900
Donated equipment - Lake Elsinore	3 computers @ $10 ea/wk x 13 weeks - tax prep		$390
Donated equipment - MSJC	20 computers @ $10 ea/wk x 13 weeks - tax prep		$2,600
Donated equipment - RCC	20 computers @ $10 ea/wk x 19 weeks - tax prep & training		$3,800
Donated equipment - COD	10 computers @ $10 ea/wk x 13 weeks - tax prep		$1,300
Equipment Subtotal		$0	$15,310
Equipment Total - Record on SF 424A, line 6d			$15,310

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Applicant Name:	Community Action Partnership of Riverside County

Budget Information: Budget Detail Explanation

E. Supplies

Under Item, indicate the supplies to be purchased or that will be used as matching funds. Include the quantity or number of items. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
			$0
Site supplies	Paper, printer cartridges, pens, etc. @ $200/site for 12 sites	$2,400	
Site Location Flyers - West Cnty	15,000 @ .07 double-sided English & Spanish	$1,050	
Site Location Flyers - East Cnty	5,000 @ .07 double-sided English & Spanish	$350	
Financial Educational Outreach Flyers - West Cnty	15,000 @ .07 double-sided English & Spanish	$1,050	
Financial Educational Outreach Flyers - East Cnty	5,000 @ .07 double-sided English & Spanish	$350	
Supplies Subtotal		$5,200	
Supplies Total - Record on SF 424A, line 6e		$5,200	

F. Contractual

Under Item, indicate the contracts planned or that will be used as matching funds. Include the quantity or number of items. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Donated office space - Coachella	$265/wk x 52 weeks		$13,780
Donated office space - Perris	$265/wk x 52 weeks		$13,780
Space rental - special events	EITC awareness & recognition events; 2 events @$700 ea	$1,400	
Donated facility use - CAP Riverside	84 Saturday & evening hours x $82/hr		$6,888
Donated facility use - Casa Blanca	143 Saturday & evening hours x $82/hr		$11,726
Donated facility use - CET	143 Saturday & evening hours x $82/hr		$11,726
Donated facility use - SWVBRC	78 Saturday & evening hours x $82/hr		$6,396
Donated facility use - Arlanza	78 Saturday & evening hours x $82/hr		$6,396
Donated facility use - RCC	78 Saturday hours x $82/hr		$6,396
Donated facility use - MSJC	78 Saturday hours x $82/hr		$6,396
Donated facility use - MV	156 Saturday & evening hours x $82/hr		$12,792
Donated facility use - Blythe	208 weekday hours x $53/hr		$11,024
Donated facility use - Lake Elsinore	390 weekday hours x $53/hr		$20,670
Donated facility use - Glen Avon	52 Saturday & evening hours x $82/hr		$4,264
Donated facility use - DHS	208 weekday hours x $53/hr		$11,024
Donated facility use - COD	104 weekday hours x $53/hr		$5,512
Contractual Subtotal		$1,400	$148,770

Applicant Name:	Community Action Partnership of Riverside County

Budget Information: Budget Detail Explanation

Contractual Total - Record on SF 424A, line 6f	$150,170

Applicant Name:	Community Action Partnership of Riverside County

Budget Information: Budget Detail Explanation

H. Other

Under Item, indicate the expenses not covered in the categories above or resources that will be used as matching funds. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Volunteer HUB database management	150 volunteers: $75/mo x 6 mo	$450	
EITC awareness day	2 events x $300 ea (East & West County)	$600	
Volunteer recognition	150 volunteers x $10 ea	$1,500	
Print ads - Penny Saver	$1,350 ea x 6 wks (Countywide - Pre-Season & Mid-Season)	$8,100	
Print ads -Assoc Desert Shoppers Inc.	$1,800 ea x 6 wks (Countywide - Pre-Season & Mid-Season)	$10,800	
Thank you ad	1 major all-County publication - full page	$2,000	
Refreshments - Water	96 cases @ $6.04/case (2 cases/month for 4 months @ 12 sites)	$580	
Website Outreach Information Updates	Riverside County Information Technology (RCIT) services 10 hrs @ $121/hr - Volunteer Recruitment, Site Locations, Site Schedules etc.	$1,210	
Public Service Announcement (PSA)	Volunteer Recruitment - Various air times		$10,000
United Way	$10,000 Award- Outreach & Advertising		$10,000
Other Subtotal		$25,240	$20,000
Other Total - Record on SF 424A, line 6h		$45,240	

I. Total Direct Charges	Federal Funds	Matching Funds
Total Direct Charges Subtotal	$165,000	$317,472
Direct Charges Total - Record on SF 424A, line 6i	$482,472	

J. Total Indirect Charges	Federal Funds	Matching Funds
Total Indirect Charges Subtotal		
Indirect Charges Total - Record on SF 424A, line 6j	$0	

K. Total Charges	Federal Funds	Matching Funds
Total Charges	$165,000	$317,472
Total - Record on SF 424A, line 6k	$482,472	

| Applicant Name: | Community Action Partnership of Riverside County | | | | | |

Applicant Name: Community Action Partnership of Riverside County

Budget Information: Matching Funds Summary Chart

#	Source Name	Type	Amount In-Hand or Committed*	Amount to be Raised	Date	Comments
1	Volunteer trainers	trainers		28,800	12/31/2012	pending signature
2	Volunteer tax preparers	tax preparers	104,592		5/29/2012	based on actual average from 2012 season volunteers; hours to be performed during 2013 season
3	Donated equipment use - Casa Blanca	equipment		3,420	12/31/2012	pending signature
4	Donated equipment use - Lake Elsinore	equipment		390	12/31/2012	pending signature
5	Donated equipment use - COD	equipment		1,300	12/31/2012	pending signature
6	Donated equipment - MSJC	equipment		2,600	12/31/2012	pending signature
7	Donated equipment use - RCC	equipment		3,800	12/31/2012	pending signature
8	Donated equipment use - CET	equipment		1,900	12/31/2012	pending signature
9	Donated equipment use - MV	equipment		1,900	12/31/2012	pending signature
10	Donated office space - Coachella	facility use		13,780	12/31/2012	pending signature
11	Donated office space - Perris	facility use		13,780	12/31/2012	pending signature
12	Donated facility use - Casa Blanca	facility use - tax prep & training		11,726	12/31/2012	pending signature
13	Donated facility use - CET	facility use - tax prep & training		11,726	12/31/2012	pending signature
14	Donated facility use - SWVBRC	facility use - tax prep & training		6,396	12/31/2012	pending signature
15	Donated facility use - DHS	facility use - tax prep		11,024	12/31/2012	pending signature
16	Donated facility use - Arlanza	facility use - tax prep		6,396	12/31/2012	pending signature
17	Donated facility use - Blythe	facility use - tax prep		11,024	12/31/2012	pending signature
18	Donated facility use - Glen Avon	facility use - tax prep		4,264	12/31/2012	pending signature
19	Donated facility use - MSJC	facility use - tax prep		6,396	12/31/2012	pending signature
20	Donated facility use - RCC	facility use - tax prep & training		6,396	12/31/2012	pending signature
21	Donated facility use - COD	facility use - tax prep & training		5512	12/31/2012	pending signature
22	Donated facility use - Lake Elsinore	facility use - tax prep		20,670	12/31/2012	pending signature
23	Donated facility use - Moreno Valley	facility use - tax prep		12,792	12/31/2012	pending signature
24	Donated facility use - CAP	facility use - tax training		6,888	12/31/2012	pending signature
25	Public service announcement (PSA)	outreach		10,000	12/31/2012	pending signature
26	Outreach & advertising	outreach		10,000	12/31/2012	United Way grant application pending
Total			$104,592	$212,880		

#	Source Name		Type	Amount In-Hand or Committed*	Amount to be Raised	Date	Comments
Instructions:							
#		Number consecutively to assist in identifying the different sources. Record number on any attachments provided with the					
Source Name		Name of organization or individual contributing the matching funds. Remember to include matching funds provided by you as the applicant.					
Type		Description of the matching funds. Examples include cash, grant, donation or in-kind, etc.					
*Amount In-Hand or Committed		This would include amounts set aside already to be used as matching funds or your anticipated volunteers. Other examples include a grant already received or cash from the applicant's operating budget to support the program. You must Include matching funds supporting documentation for any items listed with amounts shown in the "Amount In-Hand or Committed" column when submitting your application. For volunteers, provide information on the number, hours, and value of volunteers. Also, make sure the documentation contains the necessary components (description of the contribution; dollar value and an explanation as to how the valuation was determined; current date; signature of authorized individual that can make the commitment; and an organization name on letterhead with contact information) to avoid delays in receiving funds if awarded.					
Amount to be Raised		This would include amounts you need to secure for matching funds. Examples might be a grant you've applied for but not received confirmation as to whether it will be awarded; or you're in discussion with other organizations about supporting your program but haven't received a firm commitment. Although a grant can be awarded pending confirmation of matching funds, no funds are released until documentation is provided to the Grant Program Office confirming the commitment .					
Date		A current date for matching funds already in-hand or committed; or for amounts to be raised, the date you anticipate having committed funds.					
Comments		Include a brief description of the matching funds.					

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

| Grant Program Function or Activity (a) | Catalog of Federal Domestic Assistance Number (b) | Estimated Unobligated Funds | | New or Revised Budget | | |
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. VITA-2013	21.009	$	$	$ 165,000.00	$ 317,472.00	$ 482,472.00
2.						
3.						
4.						
5. Totals		$	$	$ 165,000.00	$ 317,472.00	$ 482,472.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) VTA-2013	(2)	(3)	(4)	
a. Personnel	$ 87,404.00	$ 87,404.00	$	$	$ 87,404.00
b. Fringe Benefits	19,101.00	19,101.00			19,101.00
c. Travel	26,655.00	26,655.00			26,655.00
d. Equipment	0.00				
e. Supplies	5,200.00	5,200.00			5,200.00
f. Contractual	1,400.00	1,400.00			1,400.00
g. Construction	0.00				
h. Other	25,240.00	25,240.00			25,240.00
i. Total Direct Charges (sum of 6a-6h)	165,000.00				165,000.00
j. Indirect Charges	0.00				
k. TOTALS (sum of 6i and 6j)	$ 165,000.00	$	$	$	$ 165,000.00
7. Program Income	$ 0.00	$	$	$	$

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8. VITA-2013	$	$	$ 317,472.00	$ 317,472.00
9.				
10.				
11.				
12. TOTAL (sum of lines 8-11)	$	$	$ 317,472.00	$ 317,472.00

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$ 165,000.00	$ 19,140.00	52,305.00	56,925.00	36,630.00
14. Non-Federal	$ 317,472.00	13,334.00	60,637.00	234,612.00	8,889.00
15. TOTAL (sum of lines 13 and 14)	$ 482,472.00	$ 32,474.00	$ 112,942.00	$ 291,537.00	45,519.00

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.	$	$	$	$
17.				
18.				
19.				
20. TOTAL (sum of lines 16 - 19)	$	$	$	$

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:	22. Indirect Charges:

23. Remarks:

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C.1352

1. * Type of Federal Action:
- [ ] a. contract
- [X] b. grant
- [ ] c. cooperative agreement
- [ ] d. loan
- [ ] e. loan guarantee
- [ ] f. loan insurance

2. * Status of Federal Action:
- [X] a. bid/offer/application
- [ ] b. initial award
- [ ] c. post-award

3. * Report Type:
- [X] a. initial filing
- [ ] b. material change

4. Name and Address of Reporting Entity:

[X] Prime   [ ] SubAwardee

*Name: Community Action Partnership of Riverside County

*Street 1: 2038 Iowa Avenue, Suite B-102   Street 2:

*City: Riverside   State: CA, California   Zip: 92507

Congressional District, if known: CA41

5. If Reporting Entity in No.4 is Subawardee, Enter Name and Address of Prime:

6. * Federal Department/Agency:

Internal Revenue Service

7. * Federal Program Name/Description:

Volunteer Income Tax Assistance (VITA) Matching Grant Program

CFDA Number, if applicable: 21.009

8. Federal Action Number, if known:

9. Award Amount, if known:

$

10. a. Name and Address of Lobbying Registrant:

Prefix: *First Name: None   Middle Name:

*Last Name: No Lobbying Conducted   Suffix:

*Street 1:   Street 2:

*City: State: Zip:

b. Individual Performing Services (including address if different from No. 10a):

Prefix: *First Name: None   Middle Name:

*Last Name: No Lobbying Conducted   Suffix:

*Street 1:   Street 2:

*City: State: Zip:

11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when the transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

*Signature: Completed on submission to Grants.gov

*Name: Prefix: *First Name: Maria   Middle Name: Y.

*Last Name: Juarez   Suffix: CCAP

Title: Executive Director   Telephone No.: 951-955-4900   Date: Completed on submission to Grants.gov

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