

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

317



FROM: Riverside County Auditor-Controller

SUBMITTAL DATE:
September 15, 2015

SUBJECT: Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Improvement Designation Fund [All Districts]:[\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Designation Fund

BACKGROUND:

Summary

We have completed an audit of the Board of Supervisor's Community Improvement Designation fund (commonly referred as "CID" fund) to provide management and the Board of Supervisors with an independent assessment of internal controls over award processes and procedures. We conducted the audit from February 11, 2015 through June 30, 2015 for operations for the period July 1, 2014 through June 30, 2015.

(Continued on page 2)

Paul Angulo

Paul Angulo, CPA, CGMA, MA
Riverside County Auditor-Controller

Departmental Concurrence

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	Consent <input checked="" type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	
SOURCE OF FUNDS: N/A				Budget Adjustment: No	
				For Fiscal Year: n/a	

C.E.O. RECOMMENDATION:

APPROVE

BY: *Samuel Wong 9/15/15*
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.:

District: ALL

Agenda Number:

2-9

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Designation Fund [All Districts]: [\$0]

DATE: September 15, 2015

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BACKGROUND:

Summary (continued)

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to the Community Improvement Designation fund process. Specifically, documenting verification that funds granted are used as intended by the requesting agency, and enhancing the documentation requirement to ensure recognition for the contributed funds be given to the County of Riverside and not the individual board member as per county policy.

Impact on Citizens and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable.

ATTACHMENTS:

A: Riverside County Auditor-Controller Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Improvement Designation Fund

Internal Audit Report 2015-104

**Riverside County Board of Supervisors,
Community
Improvement Designation Funds**

Report Date: September 15, 2015



**Office of Paul Angulo, CPA, CGMA, MA
County of Riverside Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

www.auditorcontroller.org



**RIVERSIDE COUNTY
OFFICE OF THE
AUDITOR-CONTROLLER**

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
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ACC | **AUDITOR
CONTROLLER**
COUNTY OF RIVERSIDE

**Paul Angulo, CPA, CGMA, MA
Auditor-Controller**

**Frankie Ezzat, MPA
Assistant Auditor-Controller**

September 15, 2015

Jay Orr
County Executive Officer
4080 Lemon St
Riverside, CA 92502

**Subject: Internal Audit Report 2015-014: Riverside County Board of Supervisors,
Community Improvement Designation Fund**

Dear Mr. Orr:

We have completed an audit of the Board of Supervisor's Community Improvement Designation fund (commonly referred as "CID" fund) to provide management and the Board of Supervisors with an independent assessment of internal controls over award processes and procedures. We conducted the audit from February 11, 2015 through June 30, 2015 for operations for the period July 1, 2014 through June 30, 2015.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls; our responsibility is to evaluate the internal controls.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to the Community Improvement Designation fund process. Specifically, documenting verification that funds granted are used as intended by the requesting agency, and enhancing the documentation requirement to ensure recognition for the contributed funds be given to the County of Riverside and not the individual board member as per county policy.


Issuance of Board Policy A-72, *Community Improvement Designation Funds*, approved by the Board of Supervisors on June 30, 2015 provides guidelines for issuing CID fund awards.

Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Improvement Designation Fund.

Following the new policy should improve the conditions identified during our review. We will follow up to verify that Board Policy A-72 policy is being followed for issued CID fund awards.

We thank the Riverside County Board of Supervisors management and staff for their cooperation. Their assistance contributed significantly to the successful completion of this audit.

Paul Angulo, CPA, CGMA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Interim Chief Internal Auditor

cc: Board of Supervisors
Executive Office
District Attorney
Grand Jury

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Executive Summary

Overview

In 2005, the Riverside County Board of Supervisors (Board) established a discretionary fund program to spend public funds on community needs and improvements. Government Code Section 26227 (Section 26227) states, "the board of supervisors of any county may appropriate and expend money from the general fund of the county to establish county programs or to fund other programs deemed by the board of supervisors to be necessary to meet the social needs of the population of the county, including but not limited to, the areas of health, law enforcement, public safety, rehabilitation, welfare, education and legal services, and the needs of physically, mentally and financially handicapped persons and aged persons."

In the Board's response dated July 17, 2014 to a Riverside County Grand Jury report it states, "Section 26277 grants the Board legislative decision-making authority for Riverside County's quality of life and social needs and contract decisions. No county supervisor can employ this legislative authority without the vote and approval of the full Board in open public session. In addition, the determination about whether a particular program serves the public purpose is a legislative function and will not be disturbed by the courts so long as the determination has a reasonable basis."

Audit Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over the Community Improvement Designation (commonly referred as "CID" fund) fund awards.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to the CID fund process. Specifically, documenting verification that funds granted are used as intended by the requesting agency, and enhancing the documentation requirement to ensure recognition for the contributed funds be given to the County of Riverside and not the individual board member as per county policy.

Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Improvement Designation Fund.

Community Improvement Designation Fund Holding Accounts

Background

The Board of Supervisors CID fund is divided evenly among the five districts to provide grant awards to their respective communities. Funds are held in a separate fund account, for each individual board member. These funds require Board approval before they are released to the general fund for payments. Payments are requested by each board member throughout the year for various activities or programs benefiting their respective district. Once the award is approved by the required 4/5 vote, the Riverside County Auditor-Controller's Office (Auditor-Controller's Office) makes the necessary budget adjustments to make the funds available.

Prior to fiscal year 2015, each board member maintained a separate holding account with the Economic Development Agency (EDA) where funds, left over at the end of the fiscal year, could be deposited and available for use. The intent of this account was to make funds readily available for uses already approved by the Board. This practice ended in fiscal year 2014, and as of June 30, 2014, these accounts were no longer active.

Objective

Our audit objective was to verify that the CID fund holding accounts were inactive and funds returned to the county's general fund.

Audit Methodology

To accomplish our objectives, we:

- Reviewed relevant government codes, policies, and ordinances.
- Reviewed CID fund holding accounts maintained outside the general fund.
- Reviewed detail financial reports for each board member district.
- Determined if holding accounts were active or inactive.

Results

We reviewed the holding accounts and found the accounts to be inactive. The board members no longer use these accounts and unexpended funds at the end of the fiscal year were reverted to the general fund.

Community Improvement Designation Fund Awards Process

Background

In 2005, the Board established the CID fund to support programs deemed necessary to meet the social needs of the county's population. Organizations requesting CID funding must apply to the respective board member representing their District, who in turn evaluates, prioritizes, and recommends awards based on the social needs of the constituents they represent.

Prior to June 30, 2015, the only Board policy providing specific guidelines regarding the issuance of CID fund awards was Board Policy A-70, *Pre-Election Mailing and Community Improvement Designation Fund Restrictions (Policy A-70), Community Improvement Designation Restrictions*, which states, "It shall be the policy of the Board of Supervisors to prohibit the awarding or announcing of any CID funds at the request of a member of the Board of Supervisors during the sixty (60) day period prior to a primary, special or general election if the board member's name is on any ballot for such primary, special or general election, and has an opponent on that ballot."¹

Each board member established additional guidelines for the control and accountability of CID funds, which included:

- Recipients must complete an application to receive an award.
- A not-for-profit organization must submit proof of status.
- CID fund recipients are not permitted to use the board member's name or likeness in promotion of their event or activities.
- CID funds must be spent as specified on the application. The Board, the Auditor-Controller's Office, or other appropriate agency may request documentation to ensure funds are used as described on the application.
- Awards are voted on by the Board for which a 4/5 approval is needed to grant payment.
- CID fund balance remaining at the close of the fiscal year must revert to the general fund.

On June 30, 2015, the Board formalized the above guidelines and further enhanced the controls over the issuance of CID fund awards by approving Board Policy A-72, *Community Improvement Designation Funds (Policy A-72)*. The enhancements included a requirement that all awards be approved by a 4/5 vote of the Board, awards must serve a public purpose, and a

¹ Appendix A – For details on Board Policy A-70

Internal Audit Report 2015-014: Riverside County Board of Supervisors, Community Improvement Designation Fund.

standardized CID application form would be made available to the organizations seeking the awards.²

Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over CID funds.

Audit Methodology

To accomplish our objectives, we:

- Conducted interviews with all five districts staff regarding CID fund procedures.
- For each District, we conducted a walk-through of how awards are processed, recorded, and issued.
- Reviewed the related back up documentation for a sample of awards issued.
- Reviewed relevant government codes, policies, and ordinances.
- Selected a statistical sample from all CID fund awards issued in fiscal year 2015 as of February 28, 2015.

Results

During our review of 139 awards issued, we found instances where Districts were not explicitly following their own established internal control procedures. Specifically, we identified the following conditions:

- Forty-two (42) awards, or 30%, did not include a statement to recipient explaining recognition for the funds received must be given to the County of Riverside and not the individual board member.
- One hundred ten (110) awards, or 79%, did not show proof of follow-up or verification that funds were expended for the intended purpose by the recipients.

The issuance of Board Policy A-72 approved by the Board of Supervisors on June 30, 2015 has formalized and standardized the guidelines for issuing CID fund awards. As a result, following the new policy should enhance the procedures and therefore improve the conditions identified during our review.

² Appendix B – For details on Board Policy A-72

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

<u>Subject:</u>	<u>Policy Number</u>	<u>Page</u>
PRE-ELECTION MAILING AND COMMUNITY IMPROVEMENT DESIGNATION FUND RESTRICTIONS	<u>A-70</u>	1 of 2

Purpose:

State and federal laws create an extensive and complex set of requirements and regulations that guide elected officials in their service to their communities. These laws reflect the view that it is unfair for public officials to use public resources with the express purpose to enhance their visibility and name identification with potential voters. As extensive and complex as these laws are, such ethics laws only constitute a minimum standard for public officials' conduct. It is the policy of the Board of Supervisors to strive for greater transparency and a higher standard for members of the Board of Supervisors seeking re-election or election to another office so as to avoid even the appearance of using public resources to enhance board members' visibility and name identification with potential voters.

Mass Mailing Restriction

Government Code section 89001 prohibits the use of public funds to pay for newsletters or other mass mailings, subject to certain exceptions set forth in state law. The Fair Political Practices Commission has defined "mass mailings" as sending more than two hundred (200) substantially similar pieces that contain the name, office or pictures of elected officials except as part of a standard letterhead. The rationale for this mass mailing prohibition is to eliminate practices that favor incumbent elected officials and to create a level playing field in elections. The mass mailing restrictions under state law apply to mailings delivered by elected officials as well as county departments. So as to avoid even the appearance of using public funds for political purposes, county departments shall refrain from sending mailings that contain board members' names, office or pictures unless it has been determined, in consultation with County Counsel, that an exception to the mass mailing prohibition applies.

Moreover, it shall be the policy of the Board of Supervisors to prohibit the use of public funds to pay for the following types of mailings that contain the name, office or pictures of a member of the Board of Supervisors during the sixty (60) day period prior to a primary, special or general election if the board member's name is on any ballot for such primary, special or general election, and has an opponent on that ballot:

1. A mailing containing an announcement to the board member's constituents concerning a public meeting which is directly related to the board member's duties, which is to be held by the board member, and which the board member intends to attend.
2. A mailing containing an announcement of an official county event, including but not limited to county department events, for which the county is providing use of its facilities, staff or other financial support.

Community Improvement Designation Fund Restrictions

Community improvement designation (CID) funds are divided evenly among the Board of Supervisors to award to community organizations, non-profits, county departments, and government agencies. The awarding of CID funds immediately before an election can create

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

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PRE-ELECTION MAILING AND COMMUNITY IMPROVEMENT DESIGNATION FUND RESTRICTIONS	<u>A-70</u>	2 of 2

the appearance of an unfair advantage for a member of the Board of Supervisors seeking re-election or election to another office.

1) It shall be the policy of the Board of Supervisors to prohibit the awarding or announcing of any CID funds at the request of a member of the Board of Supervisors during the sixty (60) day period prior to a primary, special or general election if the board member's name is on any ballot for such primary, special or general election, and has an opponent on that ballot.

During the sixty (60) day period prior to a primary, special or general election, if the board member's name is on any ballot for such primary, special or general election, the board member:

1. Shall not place any agenda items on the Board of Supervisors agenda seeking approval to award CID funds.
2. Shall not announce or participate in any press releases announcing the awarding of any CID funds previously approved by the Board of Supervisors.
3. Shall not participate in or make a ceremonial presentation awarding previously approved CID funds.

This prohibition applies whether the Board Supervisor's name is on the ballot as a candidate for the Board of Supervisors or for any other election in which an opponent is on the ballot.

2) The CID budget will be split in half for any board member whose name is on the ballot for re-election or who is in the final year of their term. One half of the CID budget shall be available from July through December and the other half (plus remaining funds from the first half of the fiscal year) to be available from January through June.

3) The CID fund restrictions stated in this policy shall not apply if a Federal, State, or County emergency has been declared.

Reference:

Minute Order 3-1 of 06-18-2013

**COUNTY OF RIVERSIDE, CALIFORNIA
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COMMUNITY IMPROVEMENT DESIGNATION FUNDS	<u>A-72</u>	1 of 4

Policy:

This policy provides a statement of guidelines and criteria for distributing Community Improvement Designation (CID) funds. Each member of the Board of Supervisors has an approved CID allocation to be spent during any given fiscal year. CID awards can be made any time during the fiscal year except as noted in the restriction section of this policy. At the end of the fiscal year unobligated CID funds revert to the general fund (fund balance). CID funds are intended to augment the efforts of community organizations, non-profits, county departments, and government agencies to benefit residents, neighborhoods and communities in Riverside County. CID funds are discretionary, derived and spent locally. All awards must be approved by a 4/5 vote of the Board of Supervisors in a public meeting. All funds awarded must serve a public purpose. A standardized CID application form will be made available to the general public by each District. The standard application will be utilized, but each district may establish its own criteria for selecting recipients of CID funding.

Background:

Provisions of Government Code §26227 authorize the Board of Supervisors to appropriate and expend the general fund to support programs that serve a public purpose by meeting the social needs of the population of the county. Social needs are broadly defined. They include but are not limited to health, law enforcement, public safety, rehabilitation, human services, education, and legal services. Funds also may be used to meet the needs of the physically, mentally or financially challenged and to provide assistance to older adults.

Funding may also be provided to services such as educational/recreational projects, arts and cultural programs, environmental awareness programs or projects, economic development and other projects which benefit the community and enhance the region's quality of life, or which the county might otherwise provide to benefit its residents. Each Board member can identify their objectives and prioritize those objectives in order to meet the social needs of the constituents they represent.

The determination about whether a particular program serves as a public purpose is a legislative function and will not be disturbed by the courts so as long as the determination has a reasonable basis.

Procedure:

All eligible entities shall complete an application for CID funding. Any public or private community group or non-profit agency/organization located in or providing services in the County of Riverside may apply for CID funding. Awards can be used to support programs, capital projects and fundraising for events or activities (subject to the objectives of each Board member). The application must include a full explanation about the proposed use of the money and include a detailed budget. The application shall be used by each district and must be submitted to the staff designee for the appropriate district, who would then review the application for completeness. Applying for funds does not ensure that the request will be granted.

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

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CID funding is not limited to organizations that have completed the Internal Revenue Service (IRS) process to be designated a 501(c)(3), not-for-profit organization. However, if an organization has formal non-profit status, proof of that status being up-to-date must be submitted with the application. Sectarian organizations and private schools may apply for funding only if the project serves a public purpose and follows the laws governing use of public funds. Funds may not be used for political campaigning, religious or exclusively private purposes.

After the appropriate Board staff reviews an application and deems it complete, the staff will determine whether it meets this policy's minimum requirements. Applicants must be in good standing and disclose previous requests for funding. CID applications are reviewed by each District and are competitive. Funding for the program is limited and some applications while worthy will not be funded due to limited resources. Once an application is approved by the Board member, the Supervisor's office will prepare a Form 11. The Form 11 will provide the name of the requesting entity, clear details about the purpose for the funding and the amount requested.

Application Process For All Organizations Except For Governmental Agencies:

A District may establish pre-application requirements, including submittal deadlines. A uniform application shall be developed to include the minimum requirements of submittal. Any District may require additional information. The contents of the uniform application shall (at a minimum) include the following;

- name of organization;
- organizational history;
- a description of project, including a physical address of project/program/event;
- project benefit;
- organization objective;
- project budget;
- areas served;
- population served;
- financial information on the requesting organization;
- disclosure of current requests for funding in another district and any previous awards of CID funding within four years;
- funding recognition requirements;
- a requirement of recipients to document the use of funds and provide a final report within 60 days of utilization of funds or annually until complete if the award is over \$5,000 and not entirely spent in the fiscal year it was awarded; and
- a signed acknowledgement by the recipient of the what is required of them.

Application Process For Governmental Agencies:

- name of organization;
- a description of project, including a physical address of project/program/event;

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- project benefit;
- project budget;
- areas served;
- population served;
- a requirement of recipients to document the use of funds and provide a final report within 60 days of utilization of funds or annually until complete if the award is over \$5,000 and not entirely spent in the fiscal year it was awarded; and
- a signed acknowledgement by the recipient of the what is required of them.

Applicants who sign the application enter into a written agreement with the county that specifies the responsibilities of the organization with respect to the use of CID funds, stipulating that the expenses will be documented and that the organization must provide a full accounting for the expenses. Additional records may be requested by the Board of Supervisors or their designee to ensure the funds were used appropriately.

Once approved by the Board, the CID award will be processed by the Clerk of the Boards office. Requirements for the disbursement of funds shall be up to the Individual District.

As follow-up to CID awards, each awarded entity shall submit a written report to the same Board office with which the entity applied for funds. A final report shall be submitted no later than sixty (60) days following the completion of the project or annually until complete if the award is over \$5,000 and not entirely spent in the fiscal year it was awarded. The final and annual written reports shall include a brief narrative regarding the project, balance sheet and documentation of expenditures. The county shall require the recipient to return any funds not spent or documented per the signed agreement.

The recognition of CID funding should accrue to the County of Riverside; however, it is acceptable for a Supervisor to lend their name in support to the cause for which CID funding is provided. It is up to the individual Supervisor to determine what is acceptable and provide this information to the recipient.

The Clerk of the Board will maintain an online list of all CID awards. The Clerk of the Board will notify Board members of their allocations and remaining CID funds on a quarterly basis.

Community Improvement Designation Fund Restrictions

Awarding CID funds immediately before an election can create the appearance of an unfair advantage for a Board member seeking re-election or election to another office. It is a Board of Supervisors policy to strive for transparency and higher standards in such an instance. Halting CID awards through the districts of Board members running for election helps avoid even the appearance of using public resources to enhance board members' visibility and name identification with potential voters. Therefore the following restrictions shall apply:

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

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COMMUNITY IMPROVEMENT DESIGNATION FUNDS	<u>A-72</u>	4 of 4

1) No CID funds will be announced or awarded by any member of the Board during the sixty (60) days prior to a primary, special or general election if the Board member's name is on any ballot as a candidate and has an opponent on that ballot. During this period the Board member:

- a. Shall not place any agenda items on the Board of Supervisors agenda seeking approval to award CID funds.
- b. Shall not announce or participate in any press releases announcing the awarding of any CID funds previously approved by the Board of Supervisors.
- c. Shall not participate in or make a ceremonial presentation awarding previously approved CID funds.

2) The CID budget will be split in half for any Board member in the final year of a term in office, or whose name is on the ballot for re-election or election to another office. One half of the CID budget shall be available from July through December and the other half (plus remaining funds from the first half of the fiscal year) will be available from January through June.

3) The CID fund restrictions stated in this policy shall not apply if a Federal, State, or local emergency, by the county or a city, is declared. The CID request must directly relate to the emergency during a blackout period in order to receive the exemption.

Reference:

Minute Order 3-1 of 06-18-2013 [A-70]



County of Riverside

Community Improvement Designation (CID) Fund Grant Request Application



APPLYING FOR CID WITH THE FOLLOWING DISTRICT(S):

- District 1 \$ _____
- District 2 \$ _____
- District 3 \$ _____
- District 4 \$ _____
- District 5 \$ _____

Section 1 - APPLICANT INFORMATION

1. Legal Name of Applicant Organization or Sponsoring Organization:		
2. Mailing Address:		
3. City:	4. Zip:	5. Telephone:
6. Website:		7. Fax:
8. Contact Person (name and title) for this Grant Request:		9. Contact Person's Email Address:
10. Number of paid staff:	11. Number of Volunteers:	12. Year Organization founded:
13. Geographic area(s) served:		

Section 2 - APPLICANT ORGANIZATION CLASSIFICATION (check one box):

14. Type of Organization:
<input type="checkbox"/> Non Profit (IRS 501 designated) – Attach IRS Form 990 or fill out the attached Schedule A
<input type="checkbox"/> For Profit entities – Include Federal Identification Number:
<input type="checkbox"/> Community Organization- fill out the attached Schedule A
<input type="checkbox"/> Government Agency
<input type="checkbox"/> Other – Please explain and fill out the attached Schedule A

Section 3 – NAME and TYPE of PROJECT or PROGRAM:

	Y	N
15. Is this a Program request (i.e., a long-term, ongoing service or activity)?		
16. Is this a Project (i.e., a short-term, time limited activity, service or event)?		
17. If a Project - is this grant request for the sponsorship for a special event?		
18. What is the name of this Program or Project?		
19. Would your organization be interested in being spotlighted in a District Newsletter or Website?		

Section 4 – BUDGET

Line/Items	Revenues	Expenses
20. Amount of money requested from the CID Fund	\$	
21. Cash contributed to Project or Program by Applicant Organization	\$	
22. Other funding already awarded (specify amounts on list provided on Section 5, Item 32. F)	\$	
23. In-Kind Match Amount or Volunteer Credit Hours Amount	\$	
24. Staffing expense for Project/Program		\$
25. Equipment expense for Project/Program		\$
26. Food expense for Project/Program		\$
27. Marketing expense for Project/Program		\$
28. Supplies expense for Project/Program		\$
29. Facilities/Rent expense for Project/Program		\$
30. Other expense for Project/Program		\$
31. TOTAL Note: revenues & expenses should equal or balance	\$	\$

Section 5 – PROJECT or PROGRAM DESCRIPTION:

32. Using a **12-point font** and on **no more than two single-spaced typed pages** please elaborate on the following eight considerations in relation to this grant request:

- A. Please describe the **history** and **mission** of applicant organization;
- B. Please provide a **brief description** of the **project** or **program**. Include a physical address of the project or program;

- C. Please describe the **problem or need** that drives this grant request and the **intended outcome(s)** that will result if this grant request is funded;
- D. Please describe the **target population(s)** and **number of people** who would benefit;
- E. If this is an ongoing Program, please describe how **financial sustainability would be achieved** for this service/activity beyond the life of this grant request;
- F. Please describe how you will **evaluate or measure** the impact of this grant request;
- G. Please **list the names and describe the roles** of key organizations or agencies that will collaborate with your organization to implement this Program or Project; and
- H. Has your organization received Community Designation Funds in the past four years? From which district(s)? Amount? Please indicate the specific project name, start/finish dates, and break down of how funds were spent.

Submit applications to:

DISTRICT 1

Supervisor Kevin Jeffries
 Riverside County, First District
 Attn: Robin Reid
 4080 Lemon Street, 5th Floor
 P.O. Box 1527
 Riverside, CA 92502-1527
 Phone: 951-955-1010
 Fax: 951-955-1019
 Email: District1@rcbos.org

DISTRICT 2

Supervisor John Tavaglione
 Riverside County, Second District
 Attn: Karen Christensen
 4080 Lemon Street, 5th Floor
 Riverside, CA 92501
 Phone: 951-955-1021
 Fax: 951-955-2362
 Email: KChriste@rcbos.org

DISTRICT 3

Supervisor Chuck Washington
 Riverside County, Third District
 Attn: Opal Hellweg
 37600 Sky Canyon Drive, #505
 Murrieta, CA 92563
 Phone: 951-955-8815
 Fax: 951-677-0669
 Email: Opal@rcbos.org

DISTRICT 4

Supervisor John J. Benoit
 Riverside County, Fourth District
 Attn: Rita Massie
 73710 Fred Waring Drive, Ste. 222
 Palm Desert, CA 92260
 Phone: 760-863-8211
 Fax: 760-863-8905
 Email: rmassie@rcbos.org

DISTRICT 5

Supervisor Marion Ashley
 Riverside County, Fifth District
 Attn: Jaime Hurtado/Katrina Cline
 4080 Lemon Street, 5th Floor
 P.O. Box 1645
 Riverside, CA 92502
 Phone: 951-955-1050
 Fax: 951-955-9030
 Email: District5@rcbos.org



County of Riverside

Community Improvement Designation (CID) Fund



SCHEDULE A

COMPLETE THIS FORM UNLESS YOU ARE A NON-PROFIT AND ARE ATTACHING IRS FORM 990

Registration Number: _____ (Non-Profit Only)

FINANCIAL STATEMENTS:

PLEASE ATTACH COPIES OF THE ORGANIZATION'S CURRENT BUDGET, TREASURER'S REPORT, FINANCIAL STATEMENTS AND FOOTNOTES (it does not require a CPA's audit, but please submit if available). However, if financial statements are not available, this page must be completed.

Balance Sheet as of _____

<u>Assets</u>	<u>Liabilities & Fund Balance</u>
Cash and Investments \$ _____	Current Payables \$ _____
Receivables (detail) _____	Notes Payable _____
Inventory _____	Fund Balance _____
Fixed Assets _____	
Other Assets _____	
Total Assets \$ _____	Total Liabilities & Fund Balance \$ _____

End of the year income statement for the immediate past year.

<u>Income</u>	<u>Expenses</u>
Fundraising \$ _____	Salaries \$ _____
(Sources) _____	Operating Expenses _____
Foundation Grants _____	Community Services _____
Government Funds _____	National/Parent Organization Fees _____
Other Grant _____	Other Expenses _____
Other Sources _____	Total Expenses \$ _____
Total Income \$ _____	
Net Income (deficit) \$ _____	



County of Riverside

Community Improvement Designation (CID) Fund

Grant Request Application



SIGNATURE PAGE

The applicant acknowledges and agrees to the following:

- Please refer to the individual District's Instructions for information on pre-application requirements, submittal deadlines, and payment disbursement requirements.
- Every CID application is considered individually and on its own merit.
- Preference will be given to organizations and activities that directly benefit the residents of the awarding district.
- Funding is not immediately available to the recipient; please allow time for checks to be processed and refer to the awarding District(s)' website for disbursement requirements.
- The awarding of CID funds does not constitute an automatic annual allocation.
- The recognition for CID funding should accrue to the County of Riverside. It is acceptable for a Supervisor to lend their name in support to the cause for which CID funding is provided. Please consult the individual District for direction.
- CID funds must be spent as specified on the application and records may be requested by the Board of Supervisors or their designee to ensure the funds were used appropriately.
- CID grants will not be awarded or announced within the 60 days before an election in which the awarding Supervisor is on the ballot.
- The recipient shall provide a full accounting with documentation on the use of awarded funds. The recipient must provide a final report within 60 days of the utilization of the funds, or annually until the funds complete if the award is over \$5,000 and not entirely spent in the fiscal year it was awarded. The recipient shall return to the county any funds not spent or documented per the signed agreement.

I/We declare under penalty of perjury that the foregoing is true and correct. I/We also acknowledge, understand, and will abide by the statements listed above.	
Prepared by:	
Name and Title (Please print or type):	Signature:
President or Authorized Officer:	Signature:
Organization Name:	
Mailing Address of Organization:	
Telephone number:	Date:

Last update: 06/19/15



County of Riverside

Community Improvement Designation (CID) Fund Grant Request Application-Governmental Organizations



APPLYING FOR CID WITH THE FOLLOWING DISTRICT(S):

- District 1 \$ _____
- District 2 \$ _____
- District 3 \$ _____
- District 4 \$ _____
- District 5 \$ _____

Section 1 - APPLICANT INFORMATION

1. Legal Name of Applicant Organization or Sponsoring Organization:		
2. Mailing Address:		
3. City:	4. Zip:	5. Telephone:
6. Website:		7. Fax:
8. Contact Person (name and title) for this Grant Request:		9. Contact Person's Email Address:
10. Number of paid staff:	11. Number of Volunteers:	12. Year Organization founded:
13. Geographic area(s) served:		

Section 2 – APPLICANT ORGANIZATION CLASSIFICATION (check one box):

14. Type of Organization:
<input type="checkbox"/> Non Profit (IRS 501 designated) – Attach IRS Form 990 or fill out the attached Schedule A
<input type="checkbox"/> For Profit entities – Include Federal Identification Number:
<input type="checkbox"/> Community Organization- fill out the attached Schedule A
<input type="checkbox"/> Government Agency
<input type="checkbox"/> Other – Please explain and fill out the attached Schedule A

Section 3 – NAME and TYPE of PROJECT or PROGRAM:

	Y	N
15. Is this a Program request (i.e., a long-term, ongoing service or activity)?		
16. Is this a Project (i.e., a short-term, time limited activity, service or event)?		
17. If a Project - is this grant request for the sponsorship for a special event?		
18. What is the name of this Program or Project?		
19. Would your organization be interested in being spotlighted in a District Newsletter or Website?		

Section 4 – BUDGET

Line Items	Revenues	Expenses
20. Amount of money requested from the CID Fund	\$	
21. Cash contributed to Project or Program by Applicant Organization	\$	
22. Other funding already awarded (specify amounts on list provided on Section 5, Item 32. F)	\$	
23. In-Kind Match Amount or Volunteer Credit Hours Amount	\$	
24. Staffing expense for Project/Program		\$
25. Equipment expense for Project/Program		\$
26. Food expense for Project/Program		\$
27. Marketing expense for Project/Program		\$
28. Supplies expense for Project/Program		\$
29. Facilities/Rent expense for Project/Program		\$
30. Other expense for Project/Program		\$
31. TOTAL	\$	\$
Note: revenues & expenses should equal or balance		

Section 5 – PROJECT or PROGRAM DESCRIPTION:

32. Using a **12-point font** and on **no more than two single-spaced typed pages** please elaborate on the following eight considerations in relation to this grant request:

- A. Please describe the **history and mission** of applicant organization;
- B. Please provide a **brief description** of the **project or program**. Include a physical address of the project or program;

- C. Please describe the **problem or need** that drives this grant request and the **intended outcome(s)** that will result if this grant request is funded;
- D. Please describe the **target population(s)** and **number of people** who would benefit;
- E. If this is an ongoing Program, please describe how **financial sustainability would be achieved** for this service/activity beyond the life of this grant request;
- F. Please describe how you will **evaluate or measure** the impact of this grant request;
- G. Please **list the names** and **describe the roles** of key organizations or agencies that will collaborate with your organization to implement this Program or Project; and
- H. Has your organization received Community Designation Funds in the past four years? From which district(s)? Amount? Please indicate the specific project name, start/finish dates, and break down of how funds were spent.

Submit applications to:

DISTRICT 1

Supervisor Kevin Jeffries
 Riverside County, First District
 Attn: Robin Reid
 4080 Lemon Street, 5th Floor
 P.O. Box 1527
 Riverside, CA 92502-1527
 Phone: 951-955-1010
 Fax: 951-955-1019
 Email: District1@rcbos.org

DISTRICT 2

Supervisor John Tavaglione
 Riverside County, Second District
 Attn: Karen Christensen
 4080 Lemon Street, 5th Floor
 Riverside, CA 92501
 Phone: 951-955-1021
 Fax: 951-955-2362
 Email: KChriste@rcbos.org

DISTRICT 3

Supervisor Chuck Washington
 Riverside County, Third District
 Attn: Opal Hellweg
 37600 Sky Canyon Drive, #505
 Murrieta, CA 92563
 Phone: 951-955-8815
 Fax: 951-677-0669
 Email: Opal@rcbos.org

DISTRICT 4

Supervisor John J. Benoit
 Riverside County, Fourth District
 Attn: Rita Massie
 73710 Fred Waring Drive, Ste. 222
 Palm Desert, CA 92260
 Phone: 760-863-8211
 Fax: 760-863-8905
 Email: rmassie@rcbos.org

DISTRICT 5

Supervisor Marion Ashley
 Riverside County, Fifth District
 Attn: Jalme Hurtado/Katrina Cline
 4080 Lemon Street, 5th Floor
 P.O. Box 1645
 Riverside, CA 92502
 Phone: 951-955-1050
 Fax: 951-955-9030
 Email: District5@rcbos.org



County of Riverside
Community Improvement Designation (CID) Fund
 Grant Request Application



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Prepared by:	
Name and Title (Please print or type):	Signature:
President or Authorized Officer:	Signature:
Organization Name:	
Mailing Address of Organization:	
Telephone number:	Date:

Last update: 06/19/15