

616



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

FROM: Community Action Partnership of Riverside County

SUBMITTAL DATE:
10/21/10

SUBJECT: Resolution 2010-300 – 2010-2011 Internal Revenue Service, Department of Treasury Grant Application for the Volunteer Income Tax Assistance Program

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt the attached Resolution 2010-300 approving 2010-2011 Internal Revenue Service Department of Treasury (IRS) Grant Application for the Volunteer Income Tax Assistance Program (VITA).
2. Instruct the Auditor Controller to adjust the budget as identified in the attached Schedule A.

FISCAL PROCEDURES APPROVED
 ROBERT E. BYRD, AUDITOR-CONTROLLER
 BY: Susana Garcia 10/28/10
 SUSANA GARCIA-BOCANEGRA

Lois J. Carson
 Lois J. Carson, CAP, Executive Director

Continued (4 pages total)

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 115,805	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	10/11

SOURCE OF FUNDS: 100% Department of Treasury – Internal Revenue Service	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY: Debra Cournoyer
 Debra Cournoyer

County Executive Office Signature

FORM APPROVED COUNTY COUNSEL
 BY: M. P. Victor 10/20/10
 PURCHASING: Mark Seiler, Assistant Director
 DEPARTMENTAL CONCURRENCE: Mark Seiler, Assistant Director
 Dept't Recomm.: Consent Policy
 Per Exec. Ofc.: Consent Policy

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
 Nays: None
 Absent: None
 Date: November 9, 2010
 xc: CAP, Purchasing, Auditor, EO

Kecia Harper-Ihem
 Clerk of the Board
 By: Kecia Harper-Ihem
 Deputy

Prev. Agn. Ref.: 11/24/09 (#3.41) | District: All | Agenda Number:

ATTACHMENTS FILED WITH THE CLERK OF THE BOARD

3.3

FROM: Community Action Partnership
of Riverside County

DATE: 10/21/10

SUBJECT: Resolution 2010-300
2010 Internal Revenue Service,
Department of Treasury Grant Application

PAGE: 2 of 4

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 2004, 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 8,986 income tax returns, generating over \$11.7 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:

LJC/MYJ/KA:jb

FROM: Community Action Partnership
of Riverside County

DATE: 10/21/10

SUBJECT: Budget Adjustment
Grant Agreement with the Department
Of Treasury – Internal Revenue Service

PAGE: 3 of 4

SCHEDULE A

**Community Action Partnership of Riverside County
Budget Adjustment
Fiscal Year 2010/2011**

INCREASE IN APPROPRIATIONS:

CAARC-21050-5200300000-527780

Special Program Expense \$115,805

INCREASE IN ESTIMATED REVENUE:

CAARC-21050-5200300000-767220

Fed-Other Operating Grants \$115,805

LJC/MYJ/KA:jb

1 **RESOLUTION 2010-300**

2 **Internal Revenue Service, Department of Treasury**

3 **Grant Application**

4 **For the**

5 **2010-2011 Volunteer Tax Assistance Program**

6
7 **BE IT RESOLVED** by the Board of Supervisors of the County of Riverside,
8 State of California, in regular session assembled on **November 9, 2010**, that the Board
9 of Supervisors approves the County of Riverside's Internal Revenue Service,
10 Department of Treasury Grant Application [hereinafter "Grant Application"] for the 2010-
11 2011 Volunteer Tax Assistance Program (VITA) and authorizes:

- 12
- 13 1. The Chair of the Board or designee to sign all subsequent grants and
- 14 agreements in conformance with the Grant Application and related
- 15 Guidelines between the County of Riverside and the Internal Revenue
- 16 Service, Department of Treasury, not to exceed \$115,805;
- 17
- 18 2. The Riverside Purchasing Agent to sign ministerial amendments not to
- 19 exceed the authorized program amount of \$115,805; and
- 20
- 21 3. 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.

22 **ROLL CALL:**

23 Ayes: Buster, Tavaglione, Stone, Benoit, and Ashley
24 Nays: None
Absent: None

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KECIA HARPER-IHEM, Clerk of said Board

By: _____ Deputy

FORM APPROVED COUNTY COUNSEL
BY: *[Signature]* *[Signature]*
MARSHAL VICTOR *[Signature]* DATE

Application for Federal Assistance SF-424

Version 02

16. Congressional Districts Of:

* a. Applicant CA-41, CA-43

* b. Program/Project SAME

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

CA-41, CA-43, CA-44, CA-45, CA-49

17. Proposed Project:

* a. Start Date: 7/1/2010

* b. End Date: 6/30/2011

18. Estimated Funding (\$):

* a. Federal \$115,805
* b. Applicant \$287,846
* c. State
* d. Local
* e. Other
* f. Program Income
* g. TOTAL \$403,651

* 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.)

Yes No

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: Mrs. * First Name: Lois

Middle Name: J.

* Last Name: Carson

Suffix:

* Title: Executive Director

* Telephone Number: 951.955.4900 Fax Number: 951.955.6494

* Email: LCARSON@capriverside.org

* Signature of Authorized Representative: *Lois J. Carson* * Date Signed: 07/07/2010

Application for Federal Assistance SF-424

Version 02

* 1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	* 2. Type of Application: <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation <input type="checkbox"/> Revision	* If Revision, select appropriate letter(s): _____ * Other (Specify): _____
---	---	--

* 3. Date Received: _____	4. Applicant Identifier: _____
-------------------------------------	--

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): 95-6000930	* c. Organizational DUNS: 105920057
--	---

d. Address:

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

e. Organizational Unit:

Department Name: _____	Division Name: _____
----------------------------------	--------------------------------

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

Prefix: Mrs.	* First Name: Lois
Middle Name: J.	
* Last Name: Carson	
Suffix: _____	

Title: Executive Director

Organizational Affiliation: Community Action Partnership of Riverside County
--

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

* Email: LCARSON@capriverside.org
--

Application for Federal Assistance SF-424

Version 02

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:

Taxpayer Service

* 12. Funding Opportunity Number:

VITA 2011

* Title:

VITA 2011

13. Competition Identification Number:

Title:

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

Riverside County, California

* 15. Descriptive Title of Applicant's Project:

Riverside County, EITC Program

Attach supporting documents as specified in agency instructions.

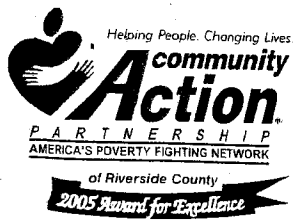
Application for Federal Assistance SF-424

Version 02

*** Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

NONE.



COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY

Helping People - Changing Lives



Lois J. Carson, 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

July 7, 2010

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

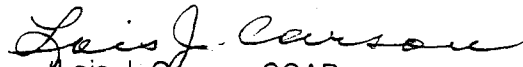
Community Action partnership of Riverside County (CAP Riverside) has been Riverside County's designated anti-poverty agency since 1979. Our mission is to, with community, end poverty by offering opportunities to the poor through education, wealth building, advocacy, and community organizing.

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

CAP Riverside administers programs that include: utility assistance, weatherization, an individual development account savings incentive program, and Project BLISS, a national social movement that circles allies or friends, around a family in poverty to help them move out of poverty.

We look forward to participating as lead agency of the VITA program as a county government entity, supported by a diverse group of community organizations.

Thank you,


Lois J. Carson, CCAP
Executive Director

LJC:kl

2. VITA PROGRAM PLAN NARRATIVE

A. Experience with Low Income and/or Return Preparation

A.1 Community Action Partnership of Riverside County (CAP Riverside) has been Riverside County's official anti-poverty agency since 1979. Formerly known as the Riverside County Department of Community Action (DCA), CAP Riverside changed its name to Community Action Partnership of Riverside County in December, 2005, in partnership with the National Community Action Partnership Branding Campaign. 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 Baldrige 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 200 public, business, academic,

and community and faith-based partners. CAP Riverside identifies all of its programs as 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 wealth-building, high-impact programs: Individual Development Account (IDA); Earned Income Tax Credit / Free Tax Preparation (EITC), and Project B.L.I.S.S. (Building Links Impacts Self-sufficiency). Project B.L.I.S.S. is a national Circles™ project that matches a family in poverty with social allies (friends) who help the family identify and implement goals to move out of poverty. 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.

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 5-year grant provided twenty-eight savings spaces. CAP Riverside subsequently secured four additional 5-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 CAP 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 CAP Kern County. 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 the California statewide EITC partner network called the "Community Action Sharing Hope" (CASH) Campaign by successfully securing a 3-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

A2. CAP Riverside has directly administered Riverside County's EITC program for six years (2005-2010), 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 2010 over 8,673 returns were filed, of which 90% were e-filed. It is projected that in 2011, eleven sites will provide free tax-preparation services to over 2,600 low-income residents.

In 2008, 2009, and 2010 United Way of the Inland Valleys and Bank of America Foundation presented CAP Riverside with \$14,200, \$12,500, 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 2009 and 2010 VITA Grant awards as a cash match to reach and assist residents in isolated and underserved communities.

A.3 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 Attachment No. 1); and the IRS Non-Profit Adhoc Report that shows filing performance.

Tax Return Year	Total federal returns prepared	% e-filed	# of volunteers
2007	1827	87%	41
2008	2011	96%	137
2009	2187	94%	112

B. Strength of Program

B.1 Staff who are assigned to support the VITA grant are permanent full-time (FTE) CAP Riverside employees paid through other federal grants. The VITA Program Manager, VITA Program Administrator, and VITA Program Evaluator 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:

The Program Manager and Program Administrator will attend the 2010-11 VITA Grant Orientation described by the grant instructions.

Program Manager (Kathrine Latta, CCAP, IDA/EITC Community Program Specialist, hired 2000): Time: 50% - permanent staff; Education: Master's – Public Administration, Master's – Leadership and Management; VITA Experience: Implemented CAP Riverside's EITC program (6 years); served as liaison with California statewide EITC CASH Campaign; Asset program mentor and coach to Community Action Partnership San Bernardino and Kern Counties; IRS certified tax preparer and Advance Level Trainer Relevant Training: IRS tax preparation and advanced level training, 2008 IRS training conference, San Diego; 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 (Meghan Hahn, EITC Administrative Assistant, hired 2008): Time: 75% - permanent staff; Education: Bachelor's – Business Administration VITA Experience: Coordinated CAP Riverside's EITC program for the 2008 and 2009 tax seasons; Relevant Training: IRS tax preparation and advanced level training, 2008 IRS training conference, San Diego; 2009 National Community Tax Coalition Learning Conference; 2009 IRS VITA Grant Orientation conference; volunteer recruitment and retention training; program development training; conflict management 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 the site requirements; drive mobile unit (no special driver's license classification required) for special event days; prepare programmatic reports.

Program Assistants (East County and Mid-County regions) (two

Administrative Assistants – Angelica Villanueva and Reshma Maharaj: Time: 100% - temporary staff. Education: Bachelor's degree – Business Administration/Accounting; VITA Experience: tax preparation with advanced level certification. Relevant Training: Completed CAP Riverside tax training course; Program Roles/Responsibilities: assist with volunteer recruitment, training and retention; assist with site set-up and monitoring; conduct additional volunteer training sessions as required during operation of tax sites.

Program Evaluator (Debra Jackson, CCAP, Planning Division Manager, hired 2000): Time: 05% - permanent staff; 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; 10 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, Deputy Director, hired 1994): Time: 03% - permanent staff; Education: Bachelors – Sociology with advanced study at the A. Gary Anderson Graduate School of Management, University of California, Riverside. VITA Experience: over twenty-five 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; five 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; 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.

Fiscal Administration (Kathryn Snyder, Supervising Senior Accountant, hired 2007): Time: 05% - permanent staff. Education: Master's – Leadership and Organizational Studies; VITA Experience: provided fiscal oversight for the 2007, 2008, and 2009 Tax Year EITC Campaigns. Relevant Training: Certificate in Accounting for Government and Non-Profit Organizations; attended 2008 IRS VITA grantee conference. Program Roles/ Responsibilities: approve billings for payment; track program income; reconcile program expenses; generate fiscal reports and request financial payment from grantor.

Marketing/Outreach (Richard Lemire, Senior Public Information Specialist, hired 2007): Time: 05% - permanent staff; Education: Bachelor's – Political Science; VITA Experience: designed and placed ads for EITC 2007, 2008 and 2009 tax season campaigns; developed marketing flyers and posters for EITC 2007, 2008, and 2009 tax

season campaigns; Relevant Training: on-the-job training in public relations and media; 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.

B.2 Hours: Each VITA volunteer receives a minimum of twenty-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. Memoranda of Participation are provided in the attachments. Instructors are recognized with an Appreciation Plaque.

Training Delivery Method: Volunteer training is delivered utilizing an integrated training model which includes process-based classroom instruction, hands-on TaxWise 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. Link and Learn Taxes 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. Nutritional snacks are provided during the training as a retention incentive. Volunteers, staff and trainers have internet training access via CAP Riverside's computer training room. 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 2010/2011 training schedule. A Site Binder containing tax information is provided to each site to assist staff and volunteers.

Curricula: Volunteer training curricula will remain the same as previous tax year training class. 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. All training materials and outlines will be maintained for inclusion in the VITA grant year-end program narrative.

B.3 Timeline: Prior to 10/10: develop outreach strategy and plan; update CAP website, outreach flyers, print ads, press releases, and public service announcements (PSAs). 10/10 – 12/10: finalize advertising/outreach strategies; issue updates for partner website postings; plan and finalize mobile unit "special event" calendar; begin community outreach (radio, local TV, press releases, flyers); finalize kick-off event; advertize in CAP Riverside's quarterly newsletter Action Gram. 1/11-3/11: begin kick-off events (refreshments will be served); distribute sandwich-board signs, distribute

outreach flyers 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 TV, press releases, flyers); open VITA sites; advertize in CAP Riverside's quarterly newsletter Action Gram . 4/11-5/11: follow-up outreach (radio, local TV, press releases, flyers); close out VITA sites; publish volunteer recognition advertisements; event coverage in CAP Riverside's quarterly newsletter Action Gram. All information is presented in English and Spanish.

Media channels: All publicity will stipulate that tax assistance is free of charge. Tax preparation messages will be posted countywide. Public Service Announcements on radio and television (mainstream and public access channel) spots will be broadcast in English and Spanish; multi-lingual outreach flyers will be posted to websites and distributed to: tax preparation sites; faith-based organizations; community centers; community social services organizations; libraries; Head Start programs; First 5 Riverside and Riverside County Child Care Consortium (who service over 5,000 child care providers); youth programs such as Boys & Girls Clubs, Youth Opportunity Centers, and YMCA/YWCA's; CAP Riverside programs, including over 15,000/year served by the Energy Program; Parents and Teachers Association (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 "211" information telephone line.

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) and the University of California - Riverside (UCR) campus 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 mobile units 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.4 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 (15) desktop computers, thirty-nine (39) laptops, and twenty (20) 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 coordinator, 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.

B.5 Only sites that can provide a tax preparation area that is separate from waiting areas and customer traffic to ensure maximum privacy are selected for participation. Taxpayer information will not be retained without their express written consent as described in IRS Publication 4299. At the site, access to information is limited to tax preparation activities only. Taxpayer information that must be retained will be filed and removed from the site at the close of each day by the Site Coordinator; Taxpayer information will then be transferred to CAP Riverside offices and be maintained in a locked file cabinet until information is transferred to the IRS SPEC field representative. Volunteer trainings include specific modules and role play regarding taxpayer privacy. Computer/laptop access is limited to only those volunteer and staff authorized, trained, and certified to use them (e.g., tax preparers, site coordinators, quality reviewers, etc.). Regularly scheduled and impromptu quality control site visits by the Program Coordinator and Program Manager will help volunteers maintain proper protocols, privacy, confidentiality, quality customer service, and low error rates. All equipment is tagged with an inventory identification barcode and tracked by CAP Riverside's fiscal and facilities departments; inventory of all equipment is conducted on a monthly basis. Use of electronic equipment by authorized staff and volunteers requires completion of usage forms and management approval. Tax Return Transmitters and Site Coordinators are authorized to use laptops, but must complete an equipment sign out process, using a tracking sign-out log. Electronic equipment and tax

preparation supplies that must be kept at the site will be stored in secured locking file storage units. Each storage unit will be locked at the end of the day.

B.6 CAP Riverside anticipates operating eleven (11) VITA tax sites in Riverside County for the 2010 tax season (2011). 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 175 volunteers are needed for the upcoming 2010 tax season (2011): CAP Riverside Mobile Unit (12); Casa Blanca – Riverside (30); Center for Employment Training (CET) (24); Perris (15); Desert Mobile (Previously CVWBC) (15); Corona (Previously Rural Mobile) (15); Riverside Community College (RCC) (18); Hemet/San Jacinto (18); Moreno Valley (18); Blythe (5), and Lake Elsinore (5). In-kind value of support is provided in the Matching Funds Summary chart; Memorandum of Participation and commitment letters 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 - Riverside Accounting Society, California Baptist University Accounting Society, other community college and university departments, site partners, American Association of Retired Persons (AARP), senior centers, churches, 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, Time Sheet and instructions so the prospective volunteer is able to register with Volunteer HUB Data Base Management System. Once registered with Volunteer HUB, the prospective volunteer will be interviewed by the Program Coordinator to determine the level of experience and 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 and keeping them informed of policy/procedural changes; treating volunteers with respect, dignity, and appreciation - - praising them for good work and coaching them privately for improvements and recognizing volunteers' achievements throughout and after their term of service. All volunteers received a mileage incentive based upon the number of hours served during tax season as a means of defraying the cost of commutint to sites throughout Riverside County. Accounting students who are members of the University of California - Riverside's Accounting Society and the California Baptist University's Accounting Society receive credit for community service hours, acquire new skills to showcase on their resumes, and receive Letters 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 serving qualifying hours are further recognized with a prestigious bronze, silver, or gold national President's Volunteer Service Award pin and plaque.

C. VITA Target Audience

C.1 2007 U.S. Census Updates identifies approximately 40,000 low-income households in Riverside County. These households largely live in "poverty pockets;" communities in which a majority of the residents have incomes at or below the federal low-income poverty guidelines. Households slightly over the poverty guidelines 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 seniors, the disabled, and the Native American communities within Riverside County. These targeted taxpayers are served at IRS-sponsored VITA sites that are positioned to outreach in underserved "poverty pockets" and/or isolated communities such as rural and remote desert communities with limited transportation. Permanent VITA sites were established in the "poverty pocket" communities of Casa Blanca, Perris, Indio, Coachella, and Blythe.

"Poverty pockets" without partnerships sufficient to support a permanent site, such as Banning, Mecca and Desert Hot Springs, are supported by EITC special event days. Low-income, underserved taxpayers in isolated communities will be supported by CAP Riverside's mobile unit. The mobile unit, designated as a special event center, will

each have a separate Electronic Filing Identification Number (EFIN) and Site Identification Number (SIDN). Evening and weekend VITA site hours are provided to support the work schedule of migrant farm workers and working-poor families, especially in isolated rural communities with limited transportation. CAP Riverside partners with community service organizations, local welfare and unemployment offices, the County's 211 information hotline, and the faith-based community to provide bi-lingual outreach (flyers, posters, Public Service Announcements, press releases, street banners, etc.) in "poverty pockets". CAP Riverside will continue to develop additional special event dates to ensure all remote areas have an opportunity to access services within the local community.

CAP Riverside was extremely successful during 2008-2009 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 to provide volunteer recruitment and training, expanded outreach and direct services to the senior and disabled population within poverty pocket areas 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 mobile unit.

C.2 See Program Plan Narrative: Return Preparation Performance and Program Plan Narrative VITA Target Audience from VITA Workbook (at end of No.2 Program Narrative.

C.3 CAP Riverside proposes to operate eleven (11) sites throughout Riverside County; total projected return preparation is 2,600, e-file target is 95% (see Attachment No.). While the number of sites remains the same as for the 2010 season, one mobile EFIN is being transitioned back to a fixed location within a poverty pocket in the Corona area to provide services to the Corona, Norco and Glen Avon communities. 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 2009 to include site specific information and the use of TaxWise software. Many of the 2010 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.

C.4 Total projected number of volunteers completing training is 175.

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 2010 tax season have expressed interest in returning for the 2011 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 Community College and Mt. San Jacinto Community College. Additional volunteer recruitment is currently being conducted through Welfare-to-Work offices throughout Riverside County, with financial partners and job training programs.

C.5 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 coordinator 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 referrals; 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 enough time for appointments to prevent a backlog of taxpayers. Should a site experience a backlog of taxpayers, the site coordinator will assess available resources and determine a plan of action which could include, but not be limited to: requesting additional volunteers; and offering a referral to a nearby site or partner AARP site.

D. Ability to Partner or Collaborate with Multiple Organizations

D.1 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 over 173 partners from the public, private, education, business, financial, health, and community and faith-based sectors with whom CAP Riverside has a signed Memorandum of Understanding (MOU) or Participation (MOP). More than forty other agencies sub-contract 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 Not a coalition-based proposal.

D.3

PARTNER	ROLE/RESPONSIBILITY
California Baptist University (CBU)	training (trainer) and volunteers
Center for Employment Training (CET)	training site, tax preparation site and volunteers
Coachella Valley Women's Business Center (CVWBC)	office space for desert administration, storage space for desert mobile, parent location for desert mobile unit
United Way of the Inland Valley	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

PARTNER	ROLE/RESPONSIBILITY
	complex returns and overflow
University of California -Riverside (UCR)	volunteers
Wesleyan Christian Fellowship	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 Community College	tax prep site and volunteer recruitment
Community Access 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 Coordinator 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.

E. CAP Riverside proposes to operate eleven (11) sites throughout Riverside County. While the number of sites remains the same as for the 2010 season, one mobile EFIN is being transitioned back to a fixed location within a poverty pocket in the Corona area, to provide services to Corona, Norco and Glen Avon communities. Two other mobile units specifically designed to serve limited English speaking populations within Eastern Riverside County and the disabled communities throughout Riverside County will continue to be utilized. 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 2009 to include site specific information and the use of TaxWise software. Many of the 2010 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.

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.

F. 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 and orientation. CAP Riverside provides over twenty-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 Coordinator, one Assistant Site Coordinator, 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 are 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.

G. All CAP Riverside programs are required to submit quarterly program progress reports that track outcomes, outputs, and participants' success. Data collected for these reports come from various sources: 1) Volunteer Certification; 2) Site Coordinator Weekly Report; 3) Tax Wise Rejection and Production Reports; and 4) Volunteer Post-Season Survey. Volunteer Certification: All volunteers must submit certifications prior to start of service at tax sites (this documents that training and tax competency has been achieved). Site Coordinator Weekly Report: 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. Tax Wise Rejection and Production Reports: TaxWise 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 Coordinator to determine a plan of action and to correct any issues preventing the site from having successful rates. Volunteer Post-Season Survey: 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.

Program goals and Objectives for award year.

Volunteer retention – CAP Riverside's goal is to maintain a volunteer pool that is comprised of 50% or more of returning experienced volunteers;

Enhanced training - CAP Riverside's goal is to streamline site operations and improve quality assurance resulting in an overall rejection rate of 8% or less;

Increased number of returns – CAP Riverside's goal is to increase the number of tax returns prepared by approximately 10% (2,600) over the total number of returns prepared during the previous year;

95% or higher e-file rate – 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.

Plan to measure success of program goals and grant objectives:

Volunteer retention – 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 county-wide. 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.

Enhanced training and knowledge of volunteers – Volunteers will be asked for feedback on enhanced training modules and asked to submit their ideas for improvement. The largest single indicator of success in this area will be reflected in a reduction in the overall error rate at the sites. Secondary indicators include the level of certification of volunteers achieving Intermediate or Advanced certification as well as their ability to perform more efficiently at the sites. Other measures of success will include the number of returns completed at sites and reduced waiting time of taxpayers at the sites.

Increased number of returns – TaxWise 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.

95% or higher e-file rate – TaxWise 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.

Infrastructure in place to capture data, measure results, and provide reports:

CAP Riverside uses TaxWise, 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.

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

Tax Return Year	Total Federal Returns Prepared	% E-filed	Number of Volunteers
2007	1827	87%	41
2008	2011	96%	137
2009	2187	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 tax year of the returns prepared.
Total Federal Returns Prepared	This is the actual number of federal returns filed either electronically or through the mail.
% E-file	Provide the percent of returns identified in the previous column.
Number of Volunteers	Provide the number of volunteers that served in your program.

Program Plan Narrative: VITA Target Audience (Items C. 1-4 Summary)

Reference to Program Plan Narrative Section		Category	Proposed	Comments
Options: Elderly Rural Disabled Limited English Proficient Native American Low Income Only		Primary	Low Income Only	
C. VITA Target Audience: 1. Focus		Secondary	Elderly	

C. VITA Target Audience: 2. Sites Proposed		Existing	11	If any of these sites share an EFIN, how many?
		New	0	If any of these sites share an EFIN, how many?
		Total	11	If any of these sites share an EFIN, how many?

C. VITA Target Audience: 3. Returns Prepared		E-file	2470
		Paper	130
		Total	2600

C. VITA Target Audience: 4. Volunteers		Volunteers	175

Program Plan Narrative: VITA Target Audience (Item C.2 Detailed Site Information)

Existing or New	Name of Site	Site Address (City, State, and County)	EFIN	SIDN	Special focus or needs (e.g., rural, deaf, disabled, etc.)
Existing	Blythe Community Center	445 N. Broadway, Blythe, CA 92225	339868	S72-01-3344	Rural
Existing	Casa Blanca Family Learning Center	2985 Madison Ave., Riverside CA 92504	337740	S72-01-3980	Limited English Proficiency & ITIN application assistance
Existing	Center for Employment Training	49-111 Hwy. 111, Ste 5, Coachella, CA 92236	339341	S72-01-3746	Rural; Limited English Proficiency & ITIN application assistance
Existing	Cesar Chavez Library	163 E. San Jacinto, Perris, CA 92570	330013	S72-01-6067	Rural
Existing	Desert Mobile Unit	77-806 Flora Rd. Ste C, Palm Desert, CA 92211	338783	S72-01-3509	Rural; Limited English Proficiency & ITIN application assistance

Existing or New	Name of Site	Site Address (City, State, and County)	EFIN	SIDN	Special focus or needs (e.g., Rural, deaf, disabled, etc.)
Existing	Riverside Community College	4800 Magnolia Ave., Riverside, CA 92506	338784	S72-01-9354	
Existing	Corona	Corona, CA 92882	333780	S72-01-8716	Rural
Existing	Mt. San Jacinto Community College	1499 N. State St., San Jacinto, CA 92583	336361	S72-01-5614	Rural
Existing	Lake Elsinore	420 E. Lakeshore Dr., Lake Elsinore, CA 92530	335865	S72-01-0342	Rural
Existing	CAP Riverside Mobile	2038 Iowa Ave. Ste. B-102, Riverside, CA 92507	339256	S72-017229	
Existing	Wesleyan Christian Fellowship	13300 Indian St., Moreno Valley, CA 92255	303587	S72-01-1733	

3. VITA FINANCIAL PLAN NARRATIVE

1. As a county agency, CAP Riverside is bound by Riverside County's accounting practices. County departments must use the Online Accounting Software Information System (OASIS). The OASIS Financial Management Module contains an account code structure (fund numbers, account numbers, and agency identification codes), and authorization codes which enables county agencies to track receipts and expenditures of their grant funds. CAP Riverside has three Agency identification numbers (IDs) that identify various funding categories. Each CAP Riverside program is assigned its own program code within one of the three Agency IDs enabling fiscal and programmatic tracking by comparing the program budget to actual costs. Regular reports are generated for analysis and review by senior management, the Community Action Commission (Board), and the County Board of Supervisors.

2. CAP Riverside is one of 1,100 public or private non-profit community action agencies nationwide created by the federal Economic Opportunity Act to end poverty, which are funded by the federal Community Services Block Grant (CSBG). CAP Riverside successfully administers an annual cash budget of \$20 million representing 85% in federal funds, 1% in state funds, 12% in local funds, and 2% in private funds. Funders include the U.S. Department of Health and Human Services, the U.S. Department of Energy; the State of California Department of Community Services and Development, the County of Riverside, the State of California Employment Development Department, Bank of America Foundation, United Way of the Inland Valleys, municipal and private utility companies, and many others. CAP Riverside receives exemplary annual fiscal reviews , with no findings, conducted by the State of

California, the County of Riverside and an independent audit through a private accounting firm. All programs have been administered fiscally and programmatically to the satisfaction of all funders. All multi-year grants have been fully funded due to the successful outcomes of each program year. CAP Riverside has over five years experience requesting financial payments through the Department of Health and Human Services (HHS) Payment Management System (PMS).

3. CAP Riverside has implemented procedures based on the County SPMP manual to safeguard against the misappropriation of any funds. CAP Riverside operates under a Separation of Duties Matrix. All purchases and payment of goods require approval from the Deputy Director or Executive Director. Approval must be accomplished via use of OASIS. Receipt of goods is the responsibility of the Administrative Assistant under the supervision of the Community Program Specialist. Payables are the responsibility of the Senior Accountant Assistant and the Accountant Technician, under the supervision of the Supervising Senior Accountant. Checks are prepared by the County of Riverside Auditor Controller's Office.

As a county agency, CAP Riverside is bound by Riverside County's accounting practices. County departments must use the Online Accounting Software Information System (OASIS). The OASIS Financial Management Module contains an account code structure (fund numbers, account numbers, and agency identification codes), and authorization codes which enables county agencies to track receipts and expenditures of their grant funds. CAP Riverside has three Agency identification numbers (IDs) that identify various funding categories. Each CAP Riverside program is assigned its own program code within one of the three Agency IDs enabling fiscal and programmatic

tracking by comparing the program budget to actual costs. Regular reports are generated for analysis and review by senior management, the Community Action Commission (Board), and the County Board of Supervisors.

Accounts Payable (Rebecca Cuellar, Senior Accounting Assistant, hired 2008):

Time: 05%; 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; Program Roles/Responsibilities: review and process billings for payment; track program expenses.

Fiscal Administration (Kathryn Snyder, Supervising Senior Accountant, hired 2007): Time: 05% Education: Master's – Leadership and Organizational Studies; VITA Experience: provided fiscal oversight for the 2007, 2008, and 2009 Tax Year EITC Campaigns. Relevant Training: Certificate in Accounting for Government and Non-Profit Organizations; attended 2008 IRS VITA grantee conference. Program Roles/ Responsibilities: approve billings for payment; track program income; reconcile program expenses; generate fiscal reports and request financial payment from grantor.



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION I		SUBJECT: THE STANDARD PRACTICE MANUAL
POLICY NUMBER:	101	CATEGORY: ADMINISTRATION Replaces (III-I-A-1-1.1, 10-22-84)
REVISED/ LAST REVIEWED:	3-25-02	APPROVED BY: <i>Robert Byrd</i>

PURPOSE: The Standard Practice Manual (SPM) prescribes accounting policies and procedures for the County of Riverside.

SCOPE: Applies to County departments, agencies, special districts, and authorities, that are governed by Riverside County Board of Supervisor, and /or which maintain funds in the County Treasury.

POLICY: All areas identified within the scope of this policy assigned and/or engaged in accounting activities for the County are required to adhere to the policies and procedures contained in this manual.

PROCEDURE: All areas identified shall refer to and implement the policies and procedures outlined in this manual when executing any accounting function for county business.

PRIMARY FINANCIAL AND ACCOUNTING STANDARDS AUTHORITIES: The County of Riverside recognizes governmental Generally Accepted Accounting Principles (GAAP), as codified by the Governmental Accounting Standards Board (GASB), as the highest-ranking set of standards applicable to the County's accounting practices. These standards take highest precedence over all other standards, laws, and regulations.

Subordinate, but also of primary importance, are pronouncements and regulations of the United States General Accounting Office (GAO), Office of Management and Budget (OMB), and the State of California Controller's Office. Also included are any empowering state or federal law or code, such as the State of California Government Code, including the California Budget Act, and the State Controller's Accounting Standards and Procedures for Counties and the State Controller's Budget Manual for Counties.

All other applicable regulatory requirements of federal, state, or other agencies are secondary to these primary financial and accounting standards.

CONTROL OF MANUAL: The Auditor-Controller's Office (ACO) controls the SPM's format and content. Amendments, additions, and the distribution of accounting policy and procedure for the County will be determined and approved in writing by the Auditor-Controller or the Assistant Auditor-Controller.

MINIMUM INFORMATION REQUIREMENTS: All policies contain in the SPM will indicate a minimum of purpose, scope, policy, and procedure. The following definitions are given for each.

POLICY NUMBER:	101
REVISED/ LAST REVIEWED:	3-25-02



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION: 1		SUBJECT: THE STANDARD PRACTICE MANUAL
POLICY NUMBER:	101	CATEGORY: ADMINISTRATION Replaces (III-I-A-1-1.1, 10-22-84)
REVISED/ LAST REVIEWED:	3-25-02	APPROVED BY: <i>Robert Boyd</i>

PURPOSE: The reason and function of the policy.

SCOPE: A specific range or group of agencies, departments, and special districts, within the County affected by the policy and/or required to adhere to the policy.

POLICY: The directive or guideline to adhere to when executing a specific accounting function, role, or activity of county business.

PROCEDURE: An explanation of how the specific accounting function, role, or activity is to be executed.

ORGANIZATION OF THE MANUAL: The manual is organized by accounting category. Each category represents a section in the manual.

Section 1	Administration
Section 2	Payroll
Section 3	Financial Systems
Section 4	Financial Reporting
Section 5	General Ledger
Section 6	Budget
Section 7	Accounts Receivable/Billings
Section 8	Accounts Payable
Section 9	Asset Management/Inventories
Section 10	Purchasing
Section 11	Audits

Additionally, a table of contents, list of forms, and glossary appear in the SPM. Supplemental sections may be added to the SPM as the need arises at the discretion of the Auditor-Controller or the Assistant Auditor-Controller.

ORIGINAL SPM POLICY DOCUMENTS: The approved and signed original paper policy documents are located and maintained by the administrative area of the Auditor-Controller's office.

Electronic copies of SPM policies are posted on the ACO website and will be updated as directed by the ACO.

DOCUMENT TEMPLATE: The template used to record these accounting policies is controlled and determined by the Auditor-Controller's Office. A sample of the template and procedures explaining its use appear following this policy and will remain with this original document.

SECTION:	1
POLICY NUMBER:	101
REVISED/ LAST REVIEWED:	3-25-02



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION: 11		SUBJECT: INTERNAL CONTROL
POLICY NUMBER:	104	CATEGORY: ADMINISTRATION
REVISSED/	3/25/02	
LAST REVIEWED:		APPROVED BY: <i>Robert Boyd</i>

SUBJECT: Internal Controls

PURPOSE: To provide guidance for establishing and maintaining an effective system of internal control.

LEGAL AUTHORITY: Chapter 2, §2.03 "State of California Accounting Standards and Procedures for Counties," State Controller's Office, Division of Accounting and Reporting. §13400-§13407 California Government Code.

SCOPE: All County departments and agencies governed by the Board of Supervisors.

POLICY: A. County departments and agencies shall establish, document and maintain an effective system of internal control.

PROCEDURE:

A. Definition: Internal control refers to the methods and procedures used to provide reasonable assurance regarding the achievement of objectives in the following categories:

1. Safeguarding assets
2. Ensuring accuracy, reliability and timeliness of financial records and reports
3. Promoting adherence to policies, procedures, regulations and laws
4. Promoting effectiveness and efficiency of operations

B. Control Principles:

1. Segregation of duties: Duties are divided or segregated so that no one person has complete control over a key function or activity.
2. Authorization and approval: Transactions are authorized by a person assigned approval authority.
3. Review and reconciliation: Records are routinely examined and reconciled to determine that transactions were properly processed.

SECTION: 11	
POLICY NUMBER:	104
REVISSED/	
LAST REVIEWED:	3/25/02



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SUBJECT: INTERNAL CONTROL	
SECTION:	1
POLICY NUMBER:	104
REVISIED/ LAST REVIEWED:	3/25/02
CATEGORY: ADMINISTRATION (NEW)	
CG	
APPROVED BY: _____	

4. Custodial and Security Arrangements: Responsibility for custody of assets is separated from the related record keeping.
 5. Physical Controls: Equipment, inventories, cash and other property are secured physically, counted periodically and compared with control records.
 6. Training and Supervision: Employees receive appropriate training and guidance necessary to ensure that control processes function properly and suspected improprieties are reported appropriately.
 7. Documentation: Well-documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover.
 8. Cost/Benefit: Costs associated with control processes should not exceed expected benefits.
- C. Further guidance is available in The County of Riverside Auditor-Controller Internal Control Handbook.

ADM SECTION:	1
POLICY NUMBER:	104
REVISIED/ LAST REVIEWED:	3-25-02



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL



AUDITOR-CONTROLLER

SUBJECT: Asset Retirements

CATEGORY: Asset Management

POLICY NUMBER: 922

REVISED/ 1-18-06

LAST REVIEWED:

APPROVED BY: *[Signature]*

PURPOSE: To provide guidance for the disposing, or recording the disposal of assets ("retiring").

SCOPE: Applies to County departments, agencies, special districts, and authorities — collectively referred to as "entities" — that are governed by Riverside County Board of Supervisors or that are considered part of the County reporting entity.

POLICY: The Auditor-Controller must be notified within 30 days of any asset retirement.

PROCEDURES: Departments must report the retirement of capital assets due to theft, loss, sale of asset, or the asset is no longer needed and considered surplus. The ACO's Asset Management Section must be notified in writing within 30 days of an asset retirement, using the Capital Asset Disposition form, Form AM-7. See the respective policy for more detailed procedures for each type of retirement:

Asset Theft	SPM 922.1
Lost Assets	SPM 922.2
Surplus Property	SPM 922.3
Trade-Ins	SPM 922.4
Assets Donated to Non-County Organization	SPM 922.5

REFERENCES:

California Government Code, Section 26881
Riverside County Ordinance 459.4
Riverside County Minute Order 3.22

5. CAP Riverside has implemented procedures based on the County SPMP manual to safeguard against the misappropriation of any funds. CAP Riverside operates under a Separation of Duties Matrix. All purchases and payment of goods require approval from the Deputy Director or Executive Director. Approval must be accomplished via use of OASIS. Receipt of goods is the responsibility of the Administrative Assistant under the supervision of the Community Program Specialist. Payables are the responsibility of the Senior Accountant Assistant and the Accountant Technician, under the supervision of the Supervising Senior Accountant. Checks are prepared by the County of Riverside Auditor Controller's Office.

6. CAP Riverside applies the guidelines and criteria set forth in each funder's contract. All allowable costs and matching funds are allocated specifically to the activity as documented in the project budget.

7. CAP Riverside is governed by the Standard Practice Manual – Procedures (SPMP) set forth by the County of Riverside Auditor-Controller's Office. Costs are not incurred without following appropriate County purchasing procedures. Purchase requests are generated by the Program Manager, reviewed by the Fiscal Officer, then approved by the Deputy Director or Executive Director to ensure that they are allowable contract expenses. Invoices for approved program expenses are reviewed and verified by the Program Manager to ensure that goods and/or services have been received. Invoices are then referred to the Deputy Director or the Executive Director for approval then are forwarded to the fiscal department for verification of account code, payment, budget tracking, and reporting.

8. CAP Riverside is the sole applicant for this grant. All program funds will be utilized directly by CAP Riverside to carry out the program.
9. Maria Y. Juarez, CCAP, Deputy Director, CAP Riverside, 2038 Iowa Avenue, Suite B-102, Riverside, CA 92507 Phone: 951-955-4900; Fax: 951-955-6494
Email: mjuarez@capriverside.org
10. Not applicable.

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		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1. VITA 2011	21-009	\$	\$	\$ 115,805.00	\$ 287,846.00	\$ 403,651.00
2.						0.00
3.						0.00
4.						0.00
5. Totals		\$ 0.00	\$ 0.00	\$ 115,805.00	\$ 287,846.00	\$ 403,651.00

SECTION B - BUDGET CATEGORIES

Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY			Total (5)
	(1)	(2)	(3)	
a. Personnel	\$ 71,130.00	\$	\$	\$ 71,130.00
b. Fringe Benefits	0.00			0.00
c. Travel	24,020.00			24,020.00
d. Equipment	0.00			0.00
e. Supplies	3,900.00			3,900.00
f. Contractual	1,400.00			1,400.00
g. Construction	0.00			0.00
h. Other	15,355.00			15,355.00
i. Total Direct Charges (sum of 6a-6h)	115,805.00	0.00	0.00	115,805.00
j. Indirect Charges	0.00			0.00
k. TOTALS (sum of 6i and 6j)	\$ 115,805.00	\$ 0.00	\$ 0.00	\$ 115,805.00

7. Program Income	\$	0.00	\$	\$	0.00
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SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8. VITA 2011	\$	\$	\$ 267,846.00	\$	267,846.00
9.					0.00
10.					0.00
11.					0.00
12. TOTAL (sum of lines 8-11)	\$	0.00 \$	\$ 267,846.00	\$	267,846.00

SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter			4th Quarter
		1st Quarter	2nd Quarter	3rd Quarter	
13. Federal	\$ 115,805.00	\$ 28,952.00	\$ 28,951.00	\$ 28,951.00	\$ 28,951.00
14. Non-Federal	287,846.00	71,963.00	71,961.00	71,961.00	71,961.00
15. TOTAL (sum of lines 13 and 14)	\$ 403,651.00	\$ 100,915.00	\$ 100,912.00	\$ 100,912.00	\$ 100,912.00

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.VITA 2011	\$ 262,387.00	\$ 262,387.00	\$	\$
17.				
18.				
19.				
20. TOTAL (sum of lines 16-19)	\$ 262,387.00	\$ 262,387.00	\$ 0.00	\$ 0.00

SECTION F - OTHER BUDGET INFORMATION	
21. Direct Charges:	
22. Indirect Charges:	
23. Remarks:	

Financial Plan Information: Budget Detail Explanation

A. Personnel (Salary)			
Item	Computation	Federal Funds	Matching Funds
Administrative Services Assistant (TAP) East	1.0 FTE 4/1/11-6/30/11 total hours 480 @ \$17.85/hr	\$8,568	
Administrative Services Assistant (TAP) Mid	1.0 FTE 11/1/10 - 5/30/11 total hours 1120 @ \$17.85/hr	\$19,992	
Community Svc. Asst. (TAP) - East	1.0 FTE 11/1/10 - 5/30/11 total hours 1120 @ \$ 12.67/hr	\$14,190	
Community Svc. Asst. (TAP) - Mid	1.0 FTE 11/1/10 - 5/30/11 total hours 1120 @ \$ 12.67/hr	\$14,190	
Community Svc Asst. (TAP) - West	1.0 FTE 11/1/10 - 5/30/11 total hours 1120 @ \$ 12.67/hr	\$14,190	
Donated services - volunteer trainers	7 volunteer trainers x 36 hours ea x \$75 / hr		\$18,900
Donated services - tax preparers	112 volunteers contributed 6,635 hours @ \$18.56/hr		\$123,146
Personnel (Salary) Subtotal		\$71,130	\$142,046
Personnel (Salary) Total - Record on SF 424A, line 6a		\$213,176	

B. Fringe Benefits			
Item	Computation	Federal Funds	Matching Funds
No fringe benefits allocated; positions listed above are grant cycle funded through Riverside County Temporary Assignment Program			
Fringe Benefits Subtotal			
Fringe Benefits Total - Record on SF 424A, line 6b		\$0	\$0

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
VITA Grant Conference - 2 attendees	Meals/lodging @ \$ 230 x 2 days x 2 attendees	\$920	
VITA Grant Conference - 2 attendees	Air travel @ \$ 500 x 2 attendees	\$1,000	
Site monitoring & planning mileage	9200 miles @ \$.50 ea	\$4,600	
Volunteer mileage incentive	175 volunteers x \$25/month x 4 months	\$17,500	
Travel Subtotal		\$24,020	0
Travel Total - Record on SF 424A, line 6c		\$24,020	

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	12 computers @ \$10 ea/wk x 12 weeks		\$1,440
Donated equipment - training room	50 computers @ \$10 ea/wk x 6 weeks		\$3,000
Equipment Subtotal		\$0	\$4,440
Equipment Total - Record on SF 424A, line 6d		\$4,440	

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
General site supplies, including pens, paper, printer cartridges, shredder, cds etc	5 remote sites x \$500 ea	\$2,500	
Hand cart to transport supplies	5 x \$105 ea	\$525	
President Service Award packets	175 volunteers x \$5 ea	\$875	
Supplies Subtotal		\$3,900	
Supplies Total - Record on SF 424A, line 6e			\$3,900
			\$0

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 36 weeks		\$9,540
Donated office space - Temecula	\$265/wk x 36 weeks		\$9,540
Donated office space - Perris	\$265/wk x 36 weeks		\$9,540
Donated office space - CVWBC	\$265/wk x 36 weeks		\$9,540
Space rental - special events	EITC awareness & recognition events; 2 events @ \$700 ea	\$1,400	
Donated facility use - CAP Riverside	112 Saturday & evening hours x \$82/hr		\$9,184
Donated facility use - Casa Blanca	144 Saturday & evening hours x \$82/hr		\$11,808
Donated facility use - CET	84 Saturday & evening hours x \$82/hr		\$6,888
Donated facility use - Perris	144 Saturday & evening hours x \$82/hr		\$11,808
Donated facility use - CVWBC	84 Saturday & evening hours x \$82/hr		\$6,888
Donated facility use - Corona	144 Saturday & evening hours x \$82/hr		\$11,808
Donated facility use - RCC	84 Saturday & evening hours x \$82/hr		\$6,888
Donated facility use - MSJC	84 Saturday & evening hours x \$82/hr		\$6,888
Donated facility use - Moreno Valley	120 Saturday & evening hours x \$82/hr		\$9,840
Donated facility use - Blythe	200 weekday hours x \$53/hr		\$10,600
Donated facility use - Lake Elsinore	200 weekday hours x \$53/hr		\$10,600
Contractual Subtotal		\$1,400	\$141,360
Contractual Total - Record on SF 424A, line 6f			\$142,760

Hi. 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	175 volunteers: \$75 mo x 10 months	\$750	
Internet service - remote wireless	3 sites: start up cost \$125 plus \$50 monthly cost x 10 months	\$1,875	
Telephone service - remote staff	\$50 month x 10 months x 5	\$2,500	
Nutritional snacks - training	6 - 1/2 day sessions @ \$30 ea	\$180	
Print ads - newspaper - opening	3 - 1/2 page ads x \$1000 ea	\$3,000	
Print ads - Thank you	2 major newspapers county-wide circulation x \$2,250 ea	\$4,500	
ETIC awareness day - refreshments	2 events @ \$400 ea	\$800	
Volunteer recognition - refreshments	175 volunteers x \$10 ea	\$1,750	
Other Subtotal		\$15,355	
Other Total - Record on SF 424A, line 6h		\$15,355	\$0

I. Total Direct Charges			
Total Direct Charges Subtotal			
Direct Charges Total - Record on SF 424A, line 6i	Federal Funds	Matching Funds	
	\$115,805	\$287,846	
	\$403,651		

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

K. Total Charges			
Total Charges			
Total - Record on SF 424A, line 6k	Federal Funds	Matching Funds	
	\$115,805	\$287,846	
	\$403,651		

Financial Plan: Matching Funds Summary Chart

Matching Funds Summary Chart

#	Source Name	Type	Amount In-Hand or Committed	Amount to be Raised	Date	Comments
1	Volunteer trainers	donation		\$18,900	6/30/2010	training hours - value based on faculty hourly stipends paid by CAP Riverside
2	Volunteer tax preparers	donation		\$123,146	6/30/2010	based on actual volunteer hours for 2009 tax season concluded 4/12/10
3	Donated equipment use	donation		\$1,440	6/30/2010	12 computers valued at \$10.00 each per week x 12 weeks
4	Donated equipment use	donation		\$3,000	6/30/2010	50 computers valued at \$10.00 each per week x 6 weeks
5	Donated office space - Coachella	donation		\$9,540	6/30/2010	use of facility - value based on per hour cost to rent county facility
6	Donated office space - Temecula	donation		\$9,540	6/30/2010	use of facility - value based on per hour cost to rent county facility
7	Donated office space - Perris	donation		\$9,540	6/30/2010	use of facility - value based on per hour cost to rent county facility
8	Donated office space - CVWBC	donation		\$9,540	6/30/2010	use of facility - value based on per hour cost to rent county facility
9	Donated facility use - CAP Riverside	donation		\$9,184	6/30/2010	use of facility - value based on per hour cost to rent county facility
10	Donated facility use - Casa Blanca	donation		\$11,808	6/30/2010	use of facility - value based on per hour cost to rent county facility
11	Donated facility use - CET	donation		\$6,888	6/30/2010	use of facility - value based on per hour cost to rent county facility
12	Donated facility use - Perris	donation		\$11,808	6/30/2010	use of facility - value based on per hour cost to rent county facility
13	Donated facility use - CVWBC	donation		\$6,888	6/30/2010	use of facility - value based on per hour cost to rent county facility
14	Donated facility use - Corona	donation		\$11,808	6/30/2010	use of facility - value based on per hour cost to rent county facility
15	Donated facility use - RCCC	donation		\$6,888	6/30/2010	use of facility - value based on per hour cost to rent county facility
16	Donated facility use - MSJC	donation		\$6,888	6/30/2010	use of facility - value based on per hour cost to rent county facility

#	Source Name	Type	Amount In-Hand or Committed	Amount to be Raised	Date	Comments
17	Donated facility use - Moreno Valley	donation		\$9,840	6/30/2010	use of facility - value based on per hour cost to rent county facility
18	Donated facility use - Blythe	donation		\$10,600	6/30/2010	use of facility - value based on per hour cost to rent county facility
19	Donated facility use - Lake Elsinore	donation		\$10,600	6/30/2010	use of facility - value based on per hour cost to rent county facility
Total			\$0	\$287,846		

**MATCHING FUNDS SUPPORTING
DOCUMENTATION**

NOT APPLICABLE

Statement of Assurance Concerning Civil Rights Compliance
for Internal Revenue Service SPEC Partnerships (IRS Form 13325)

Civil Rights Compliance: General

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.

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.

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.

1. ***A list of active lawsuits or complaints naming the applicant which allege discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided. The list should include: the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree***

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

- 2. A description of all pending applications for financial assistance and all financial assistance currently provided for free tax return preparation program activities by other federal agencies. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.**

Agency: Internal Revenue Service
Contract Name: 2010 VITA Grant Contract No.: None
Funding Amount: \$60,000
Term Start: 01/01/2009 Term End: 6/30/2010

Agency: State of California Department of Community Services and Development
Contract Name: Community Services Block Grant (CSBG) Discretionary Funds: Access to Assets Program (trains welfare recipients as tax preparers for the Earned Income Tax Credit Program)
Contract No.: 10F-4072 Funding Amount: \$60,000
Term Start: 10/01/2009 Term End: 9/30/2010

Agency: United States Department of Health and Human Services
Contract Name: Community Services Block Grant American Recovery and Reinvestment Act (CSBG ARRA) – Year-Round Tax Preparation
Contract No.: 09F-5134 Funding Amount: \$125,726
Term Start: 07/01/2009 Term End: 9/30/2010

Agency: State of California Department of Community Services and Development
Contract Name: Community Services Block Grant (CSBG) Discretionary Funds: Year-Round Tax Preparation (sustains CSBG ARRA funded program)
Contract No.: 10F-4081 Funding Amount: \$133,584
Term Start: 04/01/2010 Term End: 3/31/2011

- 3. A summary of all civil rights compliance review activities conducted in the last three years by the Internal Revenue Service or other oversight agencies covering free tax return preparation activities. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status or disposition of such findings and recommendations. For all applicants for IRS financial assistance, this information should be relevant to the**

organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.

There have been no civil rights compliance review activities conducted in the past three years for Community Action Partnership of Riverside County.

- 4. A signed and dated Statement of Assurance Concerning Civil Rights Compliance agreeing that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient. This certification is provided by checking "I Agree" in block 21, SF 424 (Revision 10/2005 or later).**

Completed. See SF-424.

- 5. A statement that the applicant agrees to display a poster provided to them by IRS to the public 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 this financial assistance or grant program may file a complaint at the following address:**

**Executive Director, Office of Equity, Diversity and Inclusion
External Civil Rights Team
1111 Constitution Ave., NW, Room 2422
Washington, DC 20224**

A poster is on display in public areas of the agency.

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

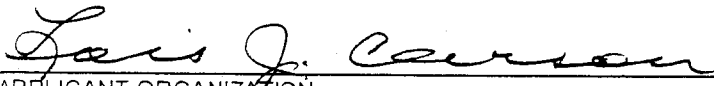
PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 	TITLE Executive Director
APPLICANT ORGANIZATION Community Action Partnership of Riverside County	DATE SUBMITTED July 7, 2010

Appendix A - Federal Grant Certifications

Exhibit 4- Certifications Regarding Lobbying

CERTIFICATIONS REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

This undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, or an officer or an employee of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award of documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Lois J. Carson, Executive Officer

Typed Name & Title of Authorized Representative

Lois J. Carson

Signature of Authorized Representative

7-7-10

Date

DISCLOSURE OF LOBBYING ACTIVITIES
Standard Form LLL

Not Applicable