

House District 8,9,10,11,12,13

Senate District 4,5,6

THE TWENTY-FIFTH LEGISLATURE
HAWAII STATE LEGISLATURE
APPLICATION FOR GRANTS & SUBSIDIES
CHAPTER 42F, HAWAII REVISED STATUTES

Log No: 69-0

For Legislature's Use Only

Rec'd JAN 28 2011

Type of Grant or Subsidy Request:

GRANT REQUEST - OPERATING

GRANT REQUEST - CAPITAL

SUBSIDY REQUEST

"Grant" means an award of state funds by the legislature, by an appropriation to a specified recipient, to support the activities of the recipient and permit the community to benefit from those activities.

"Subsidy" means an award of state funds by the legislature, by an appropriation to a recipient specified in the appropriation, to reduce the costs incurred by the organization or individual in providing a service available to some or all members of the public.

"Recipient" means any organization or person receiving a grant or subsidy.

STATE DEPARTMENT OR AGENCY RELATED TO THIS REQUEST (LEAVE BLANK IF UNKNOWN):

STATE PROGRAM I.D. NO. (LEAVE BLANK IF UNKNOWN):

1. APPLICANT INFORMATION:

Legal Name of Requesting Organization or Individual:
Maui Economic Opportunity, Inc.

Dbas:

Street Address: 99 Mahalani St.
Wailuku, HI 96793

Mailing Address: PO Box 2122
Kahului, HI 96733-2122

2. CONTACT PERSON FOR MATTERS INVOLVING THIS APPLICATION:

Name LYN MCNEFF

Title CEO

Phone # 808-249-2990 x300

Fax # 808-249-2991

e-mail lyn.mcneff@meoinc.org

3. TYPE OF BUSINESS ENTITY:

- NON PROFIT CORPORATION
- FOR PROFIT CORPORATION
- LIMITED LIABILITY COMPANY
- SOLE PROPRIETORSHIP/INDIVIDUAL

6. DESCRIPTIVE TITLE OF APPLICANT'S REQUEST:

CONTINUATION OF MEO'S VITA VOLUNTEER INCOME TAX ASSISTANCE PROGRAM TO PROVIDE FREE TAX PREPARATION SERVICES FOR PERSONS WITH LOW INCOME.

4. FEDERAL TAX ID #: [REDACTED]

5. STATE TAX ID #: [REDACTED]

7. AMOUNT OF STATE FUNDS REQUESTED:

FY 2011-2012: \$ 60,000

8. STATUS OF SERVICE DESCRIBED IN THIS REQUEST:

- NEW SERVICE (PRESENTLY DOES NOT EXIST)
- EXISTING SERVICE (PRESENTLY IN OPERATION)

SPECIFY THE AMOUNT BY SOURCES OF FUNDS AVAILABLE AT THE TIME OF THIS REQUEST:

STATE \$ _____

FEDERAL \$ _____

COUNTY \$ _____

PRIVATE/OTHER \$ _____

[REDACTED SIGNATURE]

LYN MCNEFF, CEO
NAME & TITLE

1-27-11
DATE SIGNED

I. Background and Summary

1. Applicant Background

Maui Economic Opportunity Inc. (MEO) is a private, non-profit Community Action Agency, chartered on March 22, 1965 by Federal mandate under the Economic Opportunity Act of 1964. The agency provides a comprehensive scope of services to those in need throughout Maui County and across the state of Hawaii. "The Mission of MEO is to strengthen the community while helping people in need restore their hope, reach their potential and enrich their lives."

MEO annually provides services to over 10,000 people touching more than 60,000 people throughout Maui County and the State of Hawaii. For 46 years MEO has worked with underserved low-income populations to provide job training, transportation, housing rental assistance, financial education and asset building training, and other services so they learn how to become self-sufficient.

Currently MEO oversees and administers programs that include:

- a. Community Services Department: MEO provides case management; asset development financial and personal management trainings; rental and utility payment assistance; surplus food distribution; homeless prevention programs; Low-Income Home Energy Assistance Program; employment training and job referral programs for low-income individuals and families; and the National Farmworkers Job Program to provide job trainings and job placement services to seasonal farmworkers in the State of Hawaii, among others.
- b. Transportation Department: MEO provides specialized transportation services to the elderly, persons with disabilities, and other disadvantaged populations in Maui County; transportation services for youth to attend various youth activities; and transportation services for dialysis patients to receive dialysis treatment, to name a few.
- c. Early Childhood Services Department: MEO operates a Federal Head Start program, Infant and Toddler Center, and Family Strengthening Services for low-income families.
- d. Youth Services Department: MEO provides various services to at-risk youth and pre-teen youth in Maui County. Those programs include life-skills, service learning, school dropout prevention; and drug and underage drinking prevention programs, to name a few.
- e. B.E.S.T.(Being Empowered and Safe Together) Reintegration Program: MEO's BEST program provides comprehensive transitional support services and training to prepare inmates for their successful return to the community.
- f. MEO Business Development Corporation: MEO BDC is a nonprofit microenterprise development program providing microenterprise loans, business planning classes, and consultation services to the residents of Maui County.
- g. IRS VITA Program: MEO coordinates and operates an IRS volunteer tax return preparation program for low income populations.

Since 2007, MEO has coordinated and operated an IRS volunteer return preparation program for low income taxpayers. Each year, the program improved and the demands of the service from the community increased tremendously. The first two years, the MEO VITA program was only staffed by volunteers from the agency, and a majority of the targeted low-income families were Head Start families. At that time, tax preparation hours could only be provided after the staff's regular working hours and weekends.

In 2009, MEO received an IRS VITA grant and Maui County VITA matching grant. With this financial support, MEO was able to hire an MEO VITA Site Coordinator to coordinate the program for 2009 and the training, publicity, and volunteer recruitment for the 2010 program year until the Maui County VITA matching grant ended in November 2009. Having a dedicated VITA Site Coordinator had an enormous impact on the success of the 2009 and part of 2010 program years.

MEO has not received any funding for the IRS VITA program from the federal government or the County of Maui for the 2011 program year. As a result, MEO's VITA program has not been able to serve all the low-income taxpayers who have come to seeking the free tax preparation services on the Island of Maui, nor have those services been extended to the remote area of Hana or the islands of Molokai and Lanai.

MEO has been able to reduce program costs in providing free tax return preparation through the extensive use of volunteers and in-kind donations from the community. In addition, the IRS has provided the tax preparation software for filing electronically and training to the volunteer tax preparers. The following itemizes outcomes for the three most recent years of the MEO VITA Program, which truly demonstrates the benefits of providing free tax return preparation services to the low-income taxpayers, thus increasing their financial resources with refunds and tax credits through their personal income tax returns.

Tax Return Year	Total Federal and State Tax Returns Prepared	Refund from Fed and State Received by Taxpayers	# of Volunteers
2008	42	\$61,915	8
2009	215	\$309,574	14
2010	260	\$439,488	5

In order for the services to be successfully continued and expanded to meet the demands from the community, MEO requests **\$60,000** in this proposal to fund the MEO VITA program in PY 2011-2012. The requested funds are needed to hire a VITA Site Coordinator to coordinate the program and recruit volunteer tax preparers to provide the services to the community. MEO has offices on the island of Maui, Molokai and Lanai and the remote town of Hana on the island of Maui. The requested funds will provide the opportunity for the Coordinator and Volunteer tax preparers to travel to Molokai, Lanai, and Hana to provide the free tax preparation services to the low-income taxpayers in those communities, and fund general operations supplies and expenses,

including the cost of the use of copiers to produce tax return copies for the taxpayers and funds for the Volunteer Recognition efforts in order to retain qualified volunteer tax preparers year after year.

MEO has operated various programs to help underserved low-income individuals and families in Maui County and the seasonal farmworkers in the state of Hawaii. MEO's VITA program will also have the capacity to extend the services to the more than 15,000 low-income clients whom MEO has served through 90 different programs annually.

2. Goals and Objectives

The MEO VITA Program plans to prepare 400 federal tax returns in PY 2011-2012, all of which will be e-filed online through the IRS TaxWise system. MEO plans to increase efforts in working with other local agencies to promote our services to the low-income people that they serve. MEO VITA Program will also continue to promote the program internally among the thousands of clients the agency serves including the 298 low-income families that participate in the Head Start preschool program. The MEO VITA Program expects the majority of taxpayers who used MEO services previous years to return again this year and next as a result of the quality services that were provided to them.

MEO also plans to recruit 12 Volunteer Tax Preparers. Eight of them will be recruited on the island of Maui and four of them will be recruited for the islands of Molokai and Lanai. MEO plans to increase the tax preparation work stations at Maui's MEO Family Center from two stations to four stations, with two work stations at MEO's Molokai office and one work station at MEO's Lanai office.

With this expansion, MEO will have the capacity to serve more harder-to-reach low-income tax payers in the rural areas than were served in 2010. The MEO VITA Program offers appointments at flexible times to meet the needs of everybody. Appointments at the Maui site are available 8:00 a.m. through 6:00 p.m. Mondays through Fridays, and 8:00 a.m. to 12:00 noon on Saturdays from February 1, 2011 to October 15, 2011. On Molokai and Lanai, services are offered by appointment during the same hours, from February 1, 2011 to April 15, 2011.

The objectives of MEO VITA Program are;

- a) MEO VITA Program will extend services to underserved low-income families and individuals on the Island of Maui and the hardest-to-reach rural areas of the remote east Maui district of Hana, and the Islands of Molokai and Lanai.
- b) MEO proposes the MEO VITA Program will prepare at least 400 Federal tax returns for PY 2011-2012. All tax returns will be electronically filed through the Federal TaxWise online system.

- c) As proposed in this application, MEO will observe and adhere to the guidelines set by the IRS VITA Program and MEO Best Practices. MEO will continue seeking better ways to improve the quality of services as the opportunities arise.
- d) In addition to the proposed trainings in this application, the MEO VITA Program Administrator will increase one-on-one training to VITA Tax Volunteer preparers to meet their individual needs, to encourage them to receive advanced level certification, and to help them improve their tax preparation services to low-income taxpayers.
- e) MEO propose that the MEO VITA Program tax returns submission first time rejection rate will be below 5% of the total tax returns submission. And 100% of the tax returns will be successfully submitted.
- f) MEO proposes that the MEO VITA Program will offer semi-annual financial management education and asset building trainings to MEO VITA taxpayers to help them begin saving and planning for a better future.

3. Public Purpose and Need

The MEO VITA program was not able to serve one out of every three eligible taxpayers who requested this service last year. Due to the lack of resources, MEO's VITA program could not serve any eligible tax payers in the rural areas of Hana, or the Islands of Molokai and Lanai. With this funding, MEO will be able to provide these services in those underserved areas.

4. Target Population

MEO's mission statement is "Helping People, Changing Lives". The agency is currently in its 46th year of providing a comprehensive array of essential services to low-income individuals, families and their children, persons with disabilities, elderly and immigrant individuals throughout tri-isle Maui County.

MEO proposes that for the 2011 VITA program the **Primary focus** is to serve low-income families and individuals throughout the tri-isle County of Maui. The **Secondary focus** is to provide free tax preparation services to the remote area of Hana on the island of Maui.

In 2010, the MEO VITA program prepared 260 tax returns for low-income families and individuals, and all the tax returns prepared for taxpayers were from populated areas on the island of Maui. Out of the 260 tax returns prepared, 26% were Native Hawaiians, 30% were elderly individuals, and 12% were disabled individuals.

MEO received referrals from other non-profit agencies, the University of Hawaii – Maui College, and even from private for profit tax preparation offices when they found out a low-income tax payer could not afford to pay tax preparation fees.

From the perspective of the 2011 MEO VITA program, many of the underserved families and individuals among MEO's targeted populations are among Head Start families, low-income senior citizens, and low-income families who dwell in the public housing complexes, Hawaiian Homesteads and affordable housing complexes. MEO has Head Start centers located in close proximity to all Public Housing complexes in Maui County. Through our year-round publicity plan, MEO will be able to reach the families in the targeted underserved areas.

5. Geographic Coverage

With this funding, MEO will be able to provide tax preparation services at no cost to low income residents of the islands of Molokai and Lanai, as well as the island of Maui, including the remote Hana area. More information is provided in the previous Target Population section.

II. Service Summary and Outcomes

1. Scope of Work, Tasks, and Responsibilities

The MEO VITA Program plans to prepare 400 federal tax returns in PY 2011-2012, all of which will be e-filed online through the IRS TaxWise system. MEO plans to increase efforts in working with other local agencies to promote our services to the low-income people that they serve. MEO VITA Program will also continue to promote the program internally among the thousands of clients the agency serves including the 298 low-income families that participate in the Head Start preschool program. The MEO VITA Program expects the majority of taxpayers who used MEO services previous years to return again this year and next as a result of the quality services that were provided to them.

MEO also plans to recruit 12 Volunteer Tax Preparers. Eight of them will be recruited on the island of Maui and four of them will be recruited for the islands of Molokai and Lanai. MEO plans to increase the tax preparation work stations at Maui's MEO Family Center from two stations to four stations, with two work stations at MEO's Molokai office and one work station at MEO's Lanai office.

With this expansion, MEO will have the capacity to serve more harder-to-reach low-income tax payers in the rural areas than were served in 2010. The MEO VITA Program offers appointments at flexible times to meet the needs of everybody. Appointments at the Maui site are available 8:00 a.m. through 6:00 p.m. Mondays through Fridays, and 8:00 a.m. to 12:00 noon on Saturdays from February 1, 2011 to

October 15, 2011. On Molokai and Lanai, services are offered by appointment during the same hours, from February 1, 2011 to April 15, 2011.

Publicity Tasks

The MEO VITA Program publicity plan for July 2011 to June 2012 is: July 2011 to September 2011 – MEO will be developing and updating promotional materials to be distributed throughout the tax year to promote the VITA program and also to educate the community about tax related issues such as the Earned Income Credit. Flyers, posters, website postings, and promotional displays will advertise MEO's free tax preparation services that are provided to low and moderate income families and individuals in Maui County.

Head Start Family Fun Night on the Island of Molokai and Maui in November 2011 – The Family Fun Night is an annual gathering of Head Start families to enjoy a night out in a family oriented event which provides recreational and educational activities that are fun. MEO anticipates 700 to 900 people will attend these two events. The MEO VITA Site Coordinator will attend the events to display promotional material from the IRS VITA program, and to distribute the informational flyers to the Head Start families. The Site Coordinator will also utilize this opportunity to educate hundreds of low-income Head Start families about the Earned Income Credit and Child Tax Credits.

Annual Maui Senior Fair in October, 2011 – MEO sponsors the annual Maui Senior Fair each October. This event is the largest gathering of seniors and families on the island of Maui. Last year more than 5,000 persons were in attendance. The Site Coordinator will set up a promotional display with information about volunteering and about receiving free tax preparation services. MEO will use this opportunity to educate the community about new changes to the tax law and various tax credits that are available to the low-income tax payers.

Recruitment for VITA volunteers – MEO will start the recruitment for VITA volunteers in November 2011. MEO will utilize local media outlets to advertise the need for new volunteers. MEO will begin communication with previous VITA volunteers to encourage their continuation of services to the MEO VITA program.

Promoting MEO VITA program services – Flyers promoting the VITA program will be distributed to 289 MEO Head Start preschool families and over 1500 senior citizens who belong to 52 MEO Senior Clubs. The Site Coordinator will also make presentations at Head Start monthly parent meetings, and at Senior Club monthly meetings throughout Maui County. Announcements will also be sent to local media outlets and will be included in various MEO newsletters and on MEO's website. MEO also plans to reach out to other non-profit agencies that serve low-income, homeless, Native Hawaiians and persons with disabilities. MEO is a member of the Maui Non-profit Directors Association, and a partner in Maui Homeless Alliance, Maui Native Hawaiian Chamber of Commerce and Maui United Way.

MEO will utilize local free access cable television, Akaku Public TV Station Public Service Programs, Maui News free community column services, and public service bulletin boards to reach the general public in the community. In addition, the Free MEO VITA sites will be listed in the Federal, State and MEO web-pages. A press release will be issued upon notification of the grant award.

Privacy and Confidentiality

The opening statement on MEO's Privacy and Confidentiality agreement reads: "The success of MEO depends, to a substantial extent, upon the degree of confidentiality. Coming to an agency for assistance, can be a very stressful experience. Asking for help is difficult and it is a private relationship between the agency and client. MEO has to ask for personal and confidential information to determine program eligibility in its various anti-poverty programs. MEO, employees, board members, students and volunteers have a commitment to confidentiality. This involves respecting the client's right to privacy and creating a level of trust so clients may receive effective services through open discussions and dialogues." This statement is required to be signed by all those affiliated with MEO; employees, board, students and volunteers. It clearly demonstrates the commitment to respect client privacy and to abide by the confidentiality requirements set forth by the agency and grantors.

All taxpayers who come to MEO's VITA site for services will receive a copy of the Publication 4299, Privacy and Confidentiality-A Public Trust. In the MEO VITA orientation interview with Site Coordinator, volunteers will not only be required to sign the MEO Statement of Confidentiality agreement, but also to understand and observe the Privacy and Confidentiality requirement by IRS.

MEO employees and volunteers are required to follow the rules and regulations stated in the Agency Computer Use Policy. By strict adherence to the policy, the computer hardware used and information produced for the MEO VITA program will be properly safeguarded.

Recruiting and Retaining Volunteers

Although the bulk of the recruitment will take place in the fall, MEO believes that volunteer recruitment and retention is a year-round task. As mentioned in the Publicity Plan Section of this VITA grant proposal, MEO plans to utilize local media outlets, such as local newspapers, once again in order to recruit volunteers since this proved to be the most successful method of recruitment in the past years. MEO will also be recruiting volunteers at the annual Maui Senior Fair and at various meeting of the 52 senior clubs that MEO has sponsored. In 2010 MEO did not receive funding from the federal IRS VITA program or local governments. MEO provided training and support to ten potential Volunteer Tax Preparers, however, only four of the Volunteer Tax Preparers and the Program Administrator/Quality Reviewer received Volunteer Tax Preparer certification; four of them are returning Volunteers from previous years.

The MEO VITA volunteer retention strategies are "Support and Recognition". The Program Administrator/Quality Reviewer and Site Coordinator will spend time to provide

support and assistance so every aspect of MEO VITA volunteers' time with the VITA program are fulfilling and enjoyable. MEO will recognize the services and dedication that the Volunteers provide to the VITA program.

- 1) MEO provides VITA volunteers with well equipped and comfortable tax preparation spaces while they are providing services to taxpayers.
- 2) MEO provides group training and individual training to prepare potential VITA Volunteers to take the certification courses to obtain their certifications.
- 3) The Volunteer Tax Preparers receive appointment schedules for the following week thru e-mail each Friday, and Volunteer Tax Preparers can sign up the time that they can volunteer according to their availability.
- 4) The MEO VITA Program Administrator/Quality Reviewer and Site Coordinator are always in the VITA site to give support while the tax preparations are performed.
- 5) Volunteer Tax Preparers receive Certification of Recognition and an acknowledgement letter from The Department of Treasury, Internal Revenue Services.
- 6) At MEO's Annual Volunteer Dinner in February every year, MEO recognizes all VITA volunteers with Agency Certification of Recognition awards and other tokens of appreciation for their services.

As a result of adequate support and recognition and by providing a meaningful and enjoyable volunteer experience, after the end of 2011 tax season, all Volunteer Tax Preparers (four of them) have committed to return for the 2012 tax season. MEO hopes to retain many of the volunteers to assist with the VITA program for many years to come.

2. Timeline

2011-2012 MEO VITA Program Timeline

Recertification of the MEO INC - VITA Site	September-11
Register Volunteer Sites and submits Form SPEC	
Volunteer	
Site Information Sheet	September-11
On-Line ordering IRS VITA Materials and TaxWise	
Software	October-11
Recruitment of Volunteer Tax Preparers	October-11

Certify Volunteer Tax Preparers for Quality Tax Preparation Services	Oct-Dec, 11
Publicity and Outreach Distribute promotional materials to the community Head Start Family Fund Night in November 2011 Senior Clubs monthly meeting (52 Senior Clubs) Annual Maui Senior Fair in October 2011 Announcement thru local media outlets Information provide to other non-profit agencies	Oct 11 to Jan 12
Provide free tax preparation services to low-income families on the Island of Maui, Molokai and Lanai.	Feb 1, 2011 to October-11

3. Quality Assurance and Evaluation

MEO will not only adhere to the Guidelines set by the Federal IRS VITA program but also continue to apply the enhanced procedures and practices as listed below:

During the initial contact by phone or in person, taxpayers will be informed about the required documentation they will need to bring with them to the tax preparation appointment. MEO VITA Program Administrator or Site Coordinator will conduct screening interviews in this initial contact to determine taxpayer eligibility and special needs, such as support for language interpreters, transportation, or child care.

MEO encourages all VITA Volunteer Tax Preparers to be certified at the highest level they can achieve. In 2010, out of five MEO VITA Volunteer Tax Preparers, three of them were certified to advanced level, one of them was certified to intermediate level, and one of them was certified to basic level. All tax returns will be prepared and reviewed by a team of two MEO certified volunteer tax preparers. Beyond the required quality review, our sites will also be conducting an additional review by the Program Administrator/Quality Reviewer, who will be certified to advanced level, before submitting tax returns online electronically. All tax returns will be e-filed only by the MEO VITA Program Administrator/Quality Reviewer.

Good Practice: The taxpayers are invited to sit closely to the Volunteer Tax Preparer while the returns are prepared. The taxpayers have the full view of the computer monitor, together with volunteer tax preparer; they can observe their personal tax information as it is input into the TaxWise software online. It has been proven that this practice provides not only a learning experience for the taxpayers but also the tax preparation sessions become an enjoyable experience for both the taxpayers and tax

preparers. Since all taxpayers participating in the MEO VITA Program are low-income families and individuals, most of them are living paycheck to paycheck without savings or investments. During the tax preparation session, MEO VITA Volunteer Tax Preparers discuss the value of good record keeping, and the merits in saving, further education, and planning for a better future.

All tax returns are reviewed by the peer volunteer tax preparers or by the Site Coordinator before the printed hard copy of the tax returns can be given to the taxpayers. It has been VITA Program practice since its inception that tax returns are reviewed by the MEO VITA Program Administrator/Quality Reviewer one more time before the returns are e-filed. This process has helped our sites to eliminate possible mistakes and ensure the high quality of the tax returns prepared.

The MEO VITA Program Administrator/Quality Reviewer or the Site Coordinator have been on site always while the site was open and providing service to the public. If there were any deficiencies observed, corrective action and support were given right away. Training and informal discussion meetings were conducted between Program Administrator/Quality Reviewer and Volunteer Tax Preparer to explain the mistakes and deficiencies, decisions for correction actions are made together and executed with mutual acknowledgement. 99% of the mistakes are made on the acceptable configuration of the taxpayers' names on their Social Security Card used for their tax returns. Upon the first rejection received from TaxWise software, MEO's VITA Program has been taking extra caution by asking taxpayers to provide additional official identification to determine the correct configuration of the taxpayer's name.

The Administrator/Quality Reviewer also disseminates all Quality Alerts and other pertinent announcements from the IRS VITA program through use of a MEMO log. All important information is incorporated into a memo and attached to Volunteer Tax Preparer's individual time log clip board. The Volunteer Tax Preparer is required to initial the memos after reading them. This ensures that each volunteer is being provided with consistent and timely information that is important to their work as Volunteer Tax Preparers.

4. Measures of Effectiveness

Under MEO's best practices administrative standards, financial management requirement and programmatic operation oversight structures, the processes and procedures are in place to measure the overall outcome and the effectiveness of the program and results achieved. These are:

- a) All Federal VITA Program requirements will be observed, and the interim and year end reports will be submitted to grantor oversight office on time. MEO VITA Site Coordinator will be the person responsible for the reports.

- b) MEO will guarantee to operate quality sites, and to provide best services to our targeted low-income families and individuals as proposed in this application. The MEO VITA Program Administrator/Quality Reviewer will be the person to ensure the quality of the services and success of the program.
- c) Weekly program review meetings will be held with the Program Administrator/Quality Reviewer and Site Coordinator to ensure the programs of the progress and objectives of the program are met. Any program deficiencies will be identified and corrective actions taken at the onset of the problems.
- d) The financial transactions will be recorded and reviewed by MEO's Chief Fiscal Officer (CFO) and fiscal staff in MEO's Fiscal Department. A monthly VITA Program financial reports review meeting will be held with the MEO CFO, VITA Program Administrator/Quality Reviewer and VITA Site Coordinator to ensure the progress and objectives of the VITA Program are met.
- e) Quarterly VITA Program Progress reports and financial reports will be reviewed by a MEO Board Program Committee and then forwarded to the General Board for approval.
- f) The MEO VITA Program will only prepare the tax returns on IRS TaxWise software online, which captures the desired data. MEO will utilize the information produced by TaxWise software to measure results and provide the reports. Individual files will be established for each taxpayer. All taxpayer files will be stored in locked file cabinets located at the MEO Family Center on the Island of Maui. All individual tax returns are stored in TaxWise software online. Form 13614-C Intake/Interview & Quality Review Sheet with the taxpayer tax supporting documentation (W-2, 1099s), after the tax preparation season is concluded, will be mailed to IRS Federal SPEC office or destroyed according to the instructions from the Federal VITA Program.
- g) MEO will also generate an anonymous survey by taxpayers to capture demographic information. Together with the reports generated by TaxWise Software online and the information from the survey, MEO will be able to prepare all reports and to track success in reaching the designated target populations.

MEO is confident that the capacity of the program can expand to serve more of those eligible underserved families and individuals, especially in the areas of our primary and secondary focus. MEO is confident the goals in volunteer recruitment and retention are achievable.

III. Financial

Budget

1. Attached is a budget utilizing the enclosed budget forms as applicable, as well as a narrative to provide details for costs within this request.

2. Anticipated quarterly funding requirements for fiscal year 2011-2012 are:

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$15,000	\$15,000	\$15,000	\$15,000	\$60,000

3. The following is a listing of all other sources of funding MEO is trying to obtain for fiscal year 2011-2012.

MEO will continue the effort in applying for additional grants to support this VITA program through Maui County and private foundations as they are identified.

IV. Experience and Capability

A. Necessary Skills and Experience

This information is provided in the Background section (Page 1) and Staffing section (Page 13) of this document.

B. Facilities

All MEO office buildings are fully ADA compliant and equipped with adequate computers and internet capabilities. All work stations have computers with capacity to e-file returns and printers to produce copies of tax returns for taxpayers. Copy machines in each department are networked (four Xerox Copy machines in the MEO Family Center and one of each copy machine in MEO Offices in the remote area of Hana and on the islands of Molokai and Lanai) and can be connected to the lap-top computers.

In Maui's MEO Family Center and MEO's Molokai Office, various intake rooms and conference meeting rooms can be utilized for the MEO VITA Program. To ensure security, MEO will be using non-wireless internet connections for all tax return preparations. Like the previous four years, MEO will continue to provide office space and conference meeting rooms equipped with adequate computers for the MEO VITA Program. MEO can designate at least four work stations in the MEO Family Center on the island of Maui, and two work stations in the MEO Molokai Office on the island of Molokai.

V. Personnel: Project Organization and Staffing

A. Proposed Staffing, Staff Qualifications, Supervision and Training

Program Administrator/Quality Reviewer: MEO's COO will oversee the MEO VITA Program. Through the Link & Learn IRS electronic testing system, the COO will complete the basic, intermediate, and advanced tests, and received certifications for all three levels in 2011 before the 2012 tax season. She will be responsible for quality reviewing and e-filing all tax returns prepared through this program.

Time estimates for this position: 10-20 hours per week during December 2011 to April 2012. 8 hours per week during May 2012 to November 2012. It is estimated 650 hours (31.25% FTE) will be required for the VITA Program. This position will be performed by MEO's COO, with 12.5% of the position charged to this GIA funding and her remaining VITA hours will be paid by MEO.

This will be the fourth year MEO's COO will be functioning as Program Administrator/Quality Reviewer for the MEO VITA Program. MEO's COO has been certified to the advanced level and provided VITA required trainings to volunteer tax return preparers and MEO administrative staff in previous program years, including 2010. MEO's COO received a Masters degree in Accounting from Brigham Young University (Provo, Utah campus). She had worked for CPA firms in the State of California and Hawaii, gaining years of experience in preparing corporate and individual tax returns. She also served as MEO's Fiscal Director for 17 years before being promoted to MEO's COO in 2007.

MEO VITA Site Coordinator: MEO's Site Coordinator will be in charge of the planning of recruitment, training, will supervise and coordinate volunteers, schedule appointments, ensure quality tax preparation, track program data, and prepare required reports. The Site Coordinator will also produce and distribute all promotional materials and will make promotional presentations for the VITA program.

Time estimates for this position: 40 hours per week during December 2010 to April 2011. 5-8 hours per week during May 2011 to November 2011. It is estimated 1040 hours (50.00% FTE) will be work for the VITA Program. This position will be funded by State GIA Grant.

Six months of this position is proposed to be funded by State of Hawaii Grants-In-Aid grant. MEO will hire the VITA Site Coordinator with qualifications and experiences in individual tax preparation and management skills to assist MEO VITA volunteer tax return preparers in preparing accurate returns for taxpayers. The MEO VITA Site Coordinator will be in charge of the recruitment of volunteers for this upcoming tax preparation season.

Volunteer Tax Preparers: MEO plans to recruit at least 12 Volunteer Tax Preparers from surrounding communities. MEO's Community Services Department sponsors 52 Senior Clubs in Maui County. 1,300 active retired seniors regularly participate in educational classes and community volunteer activities. Furthermore, Maui is a premier destination for retired business leaders from outside of Hawaii State to establish residences. MEO will actively recruit the 12 tax return preparers from among the retired seniors who reside in Maui County. MEO will start major recruitment activities upon notification of an award and will schedule volunteer tax training and certification classes in the Fall of 2010. By January 2011, at least five to six Volunteer Tax Preparers will be certified and ready to render quality tax services to the targeted population.

Time estimates for 10 to 12 Volunteer Tax Preparers: 900 volunteer hours will be performed by the certified Volunteer Tax Preparers from February 2011 to May 2012.

The MEO VITA program anticipates having at least three volunteer tax return preparers return from last year. In 2011 program year, three of the four volunteers were certified to advanced level. All returning volunteer tax return preparers have ample experience in individual tax preparations. All volunteer tax preparers receive training on tax law changes, VITA software training, and orientation to the program. The training also addresses cultural competency that covers relating to people of different cultures and overcoming cultural barriers.

In addition, clients who come to MEO have the added benefit of many in-house bilingual resources, as many staff are bilingual and serve as interpreters for clients who speak other languages.

Volunteer Information Technology (IT) Specialist: MEO's IT Director will provide all computer and internet-related support and training for this program. MEO's IT Director has provided training and IT support as a volunteer for this program since 2007 and will continue to do so with this funding.

Estimated hours for MEO IT Director: It is estimated 30 hours during December 2010 to April 2011 will provide the IT support to the VITA Program. This position will be funded by MEO.

Instructors: The MEO VITA Program Administrator/Quality Reviewer (COO) and Site Coordinator will provide training and support for volunteers. If the needs arise, MEO will recruit professional staff from local CPA firms to volunteer in tax training. MEO will also invite IRS Senior Stakeholder Relationship Tax Consultants (IRS SPEC Contact) to provide the training on the e-file software from IRS to all certified Volunteers and staff.

Time estimates for Instructors/Trainers: 20 hours services during December 2011 and January 2012. Predominant training will be provided by Program Administrator/Quality

Reviewer and Site Coordinator. When the needs arise, MEO will recruit volunteer professional instructors to provide the training.

Fiscal Agent: The MEO Chief Fiscal Officer (CFO) is involved in keeping track of the VITA program funds including all financial management and reports as required by the VITA program. MEO's CFO has a BA in accounting from Seattle University. She worked as a staff accountant for five years with Cooper and Lybrand where she performed compilation, reviews, tax returns, and assisted with audits. In 1991 she joined MEO as chief accountant and then assistant Fiscal Director. After 16 years with MEO she was promoted to CFO in 2007.

Estimated time for MEO CFO: 5 hours per month to perform all fiscal related activities for MEO VITA Program during 12 months period. It is estimated 60 hours (2.88% FTE) will be work for the VITA Program. This position will be funded by MEO.

Greeters/Site Assistants: MEO's administrative receptionists and secretary act as greeters for the VITA program. In 2010, they assisted in booking appointments, greeting the incoming clients, and introducing them to the Volunteer Tax Return Preparers. The Site Greeters/ Assistants are non-certified positions provide by MEO Administrative staff. Training will be provided in December 2011 to the site greeters/assistants on the best practice techniques for the VITA program.

Time estimates for Site Greeters/Site Assistants: 90 hour will be provided to VITA Program from January 2012 to April 2012. The service hours will be funded by MEO.

MEO has a Language Access Plan. Clients with limited English proficiency will receive language assistance from MEO staff including, but not limited to, Filipino (Illicano, Tagalog), Spanish, Japanese, Chinese, Hawaiian, Marshallese, Tongan, Samoan, Micronesian, Chuukese, Pohnpeian, Koraeon, Palauan and Sign Language. MEO strives to ensure persons with limited English proficiency and hearing impairment have meaningful access to its services. Upon greeting a client and engaging in verbal discussion, each client will be given a written notice in their primary language explaining available language assistance. Within the agency, MEO has twenty bi-lingual employees and two employees who are hearing impaired interpreters (American Sign Language). MEO employees are readily available to assist clients with language access as needed.

Training for Volunteer Tax Return Preparers:

Basic Tax Law Class

Location of Training: This training will be located in the classroom on the ground floor of the MEO Family Center in Wailuku on the island of Maui (a fully accessible building).

Curriculum for training: This training will be an interactive training utilizing Publication 17, VITA Publication 4012 Volunteer Resource Guide, VITA Form 6744 Volunteer Test/Retest, and the Link & Learn Taxes online training practice.

Total training hours: MEO will provide two days classroom training, totaling 12 hours basic tax law course is planned in December of 2010. Volunteer Tax Preparers, VITA Program Administrator/Quality Reviewer, Site Coordinator are required to attend.

MEO will recruit professional Certified Public Accountants from local CPA firms to volunteer as trainer. MEO VITA Program Administrator/Quality Reviewer, only after completing the basic, intermediate, and advanced tests and received certifications for all three levels in 2010, will provide the training and support to the volunteers also.

MEO will encourage all volunteers to invest at least 40 hours of self-study to complete their volunteer certification at their own pace before the end of January 2012. In the past three years, MEO had offered office space and computer equipment to the potential Volunteer Tax Preparers if they needed facility and computer to perform the self-study and self-certification process on line. In 2010 program year, three of the total five Volunteer Tax Preparers had certified themselves to advance level.

VITA Program Orientation Training

Location of Training: The training will be located in the classroom on the ground floor of the MEO Family Center in Wailuku on the island of Maui (a fully accessible building).

Curriculum for training: This training will be an interactive training utilizing Form 13614-C Intake/Interview & Quality Review Sheet, Tax Year 2011 Volunteer e-file Administration Guide, IRS Volunteer Site Coordinator's Handbook, Publication 4053 "Your Civil Rights are Protected" poster, the "Best Practice to the Customer" from MEO Human Resource Training Material. This training will also cover the greeting and intake process, cultural competency, and review MEO volunteer policies and procedures. All training material will be provided by Federal IRS.

Total training hours: four hours classroom training is planned in late January 2012. This training class will be only offered to commented and certified Volunteer Tax Preparers, and all MEO VITA staff.

TaxWise Software Training Class

Location of Training: The training will be located in the classroom on the ground floor of the MEO Family Center in Wailuku on the island of Maui (a fully accessible building).

MEO has a computer classroom that is equipped with 12 computer stations. The computers in the classroom meet the system operational requirements for the software, and MEO Family Center is an internet accessible building.

Curriculum for training: This is hands-on training, utilizing computers to train volunteers how to use and navigate through the TaxWise software online. Materials used for training are from IRS Publication 4012 Volunteer Resource Guide, Publication 3189 Volunteer e-file Administrator Guide, and TaxWise Practice Software.

Total Training Hours: One day, 5 hours training class will be taken place in January 2012. MEO will ask the Federal Senior Stakeholder Relationship Tax Consultant from the Honolulu Federal SPEC office to conduct the training on the e-file software. The MEO IT Director and Program Administrator/Quality Reviewer will assist in the training. After the training, the MEO IT Director and Site Coordinator will continue to provide one-on-one support to volunteers as needed. The MEO IT Director and his staff will continue to provide support in the maintenance of the computer equipment.

The Program Administrator/Quality Reviewer, Site Coordinator, Volunteer Tax Preparers and MEO IT Director are required to attend this training.

Individual Hands-On Training

Location of Training: The training will be located at MEO's tax preparation sites.

Curriculum for training: Each Volunteer Tax Preparer teams up with an experienced Volunteer Tax Preparer to observe the full intake, preparation, and quality review process of at least two tax return sessions. After observing, the Volunteer Tax Preparer will then prepare at least one tax return under the supervision and support of the Site Coordinator or an experienced Volunteer Tax Preparer. This method of "team training" has proven to be the most valuable and practical in training Volunteer Tax Preparers in how to handle "real life" tax preparation situations. This method gives each volunteer the opportunity to receive hands-on training before being able to prepare tax returns on their own.

Total Training Hours: It is estimated this involves 3 hours of training that includes observation of two tax returns (approximately 2 hours) and one supervised tax return preparation (approximately one hour).

B. Organization Chart

A copy of MEO's Organizational Chart for all programs is attached.

VI. Other

A. Litigation

MEO is neither a defendant nor a plaintiff in any pending litigation and does not have any outstanding judgments.

B. Licensure or Accreditation

N/A

BUDGET REQUEST BY SOURCE OF FUNDS
(Period: July 1, 2011 to June 30, 2012)

Applicant: Maui Economic Opportunity, Inc.
MEO VITA Program

BUDGET CATEGORIES	Total State Funds Requested (a)	(b)	(c)	(d)
A. PERSONNEL COST				
1. Salaries	34,375			
2. Payroll Taxes & Assessments	4,073			
3. Fringe Benefits	5,164			
TOTAL PERSONNEL COST	43,612			
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island	2,080			
2. Insurance				
3. Lease/Rental of Equipment				
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies	3,896			
7. Telecommunication				
8. Utilities				
9 Per diem/subsistence	1,852			
10 Mileage reimb. for Volunteer Taxpayer	40			
11 Space Maintenance/Repairs	6,000			
12 Audit Services	400			
13 General Liab Insurance	2,000			
14 Volunteer Taxpayers Recognition	120			
15				
16				
17				
18				
19				
20				
TOTAL OTHER CURRENT EXPENSES	16,388			
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL				
TOTAL (A+B+C+D+E)	60,000			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	60,000	Mona P. Kailiponi	(808) 249-2990	
(b)		Name (Please type or print)	Phone	
(c)		[REDACTED]		
(d)		Signature of Authorized Official	Date	
TOTAL BUDGET	60,000	Lyn McNeff, Chief Executive Officer	01/27/11	
		Name and Title (Please type or print)		

BUDGET JUSTIFICATION PERSONNEL - SALARIES AND WAGES

Applicant: Maui Economic Opportunity, Inc. MEO VITA Program

Period: July 1, 2011 to June 30, 2012

POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
Program Administrator/Quality reviewer (MEO COO)	1	\$75,000.00	12.50%	\$ 9,375.00
Site Coordinator (To be Hired)	1	\$50,000.00	50.00%	\$ 25,000.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL:				34,375.00
JUSTIFICATION/COMMENTS:				
See attached Budget Detail Explanation				

BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Applicant: Maui Economic Opportunity, Inc.

Period: July 1, 2011 to June 30, 2012

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
NONE			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
NONE			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

BUDGET JUSTIFICATION CAPITAL PROJECT DETAILS

Applicant: Maui Economic Opportunity, Inc.
MEO VITA Program

Period: July 1, 2011 to June 30, 2012

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2009-2010	FY: 2010-2011	FY:2011-2012	FY:2011-2012	FY:2012-2013	FY:2013-2014
PLANS						
LAND ACQUISITION						
DESIGN						
CONSTRUCTION						
EQUIPMENT						
TOTAL:						
JUSTIFICATION/COMMENTS:						
N/A						

Maui Economic Opportunity, Inc.
 Volunteer Income Tax Assistance (VITA) Grant Program
 Budget Detail Explanation
 For Hawaii State PY 2011-2012 GIA Application

A. Personnel (Salary)				
Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
Mona Kailliponi, Program Administrator/Quality reviewer: Oversee the Site Coordinator and site operations, the program goal are accomplished. Function as Quality Reviewer.	12.50% of the Annual Salary \$75,000 for time spent administering program and function as quality reviewer. = \$9,375	\$9,375		
Site Coordinator: (to be hired) Manage and Coordinate various administrative duties for MEO VITA Site, Recuite Volunteers, Plan Training Class, Schedule Volunteers work schedules.	50% of the Annual Salary \$50,000 for time spent to operate the VITA Program = \$25,000	\$25,000		
David Bulliment, IT Director: Provide all computer and internet related support and training.	Estimated 30 hours of services will be provided to VITA program. The hourly rate is \$28.36 (annual salary \$59,000/2080 hrs X 30 hrs) = \$851		\$851	
Debbie Lorenzo, Chief Fiscal Officer: Keeping track of VITA program funds, financial activities, reportings and fiscal management.	Estimated 60 hours of services will be provided to VITA program. The hourly rate is \$32.69 (annual salary \$68,000/2080 hrs X 60 hrs) = \$1,961		\$1,961	
Site Greeters/Site Assistants: the services will be provided by MEO Administrative receptionists and secretary	Estimated 90 hours of services will be provided to VITA program. The estimated hourly rate is \$11.54 (Annual Salary \$24,000/2080 hrs X 90 hrs = \$1,038)		\$1,038	
12 Volunteer Tax Preparers: prepare tax returns for the VITA program	\$10 per hour; Average 10 hours per week for 15 weeks X 12 preparers = \$18,000			\$18,000
Personnel (Salary) Subtotal		\$34,375	\$3,850	\$18,000
Personnel (Salary) Total			\$56,225	

B. Fringe Benefits

Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
Fringe Benefit				
FICA and Medicare Taxes	0.0765			
State Unemployment Ins	0.0102			
Temporry Disability Ins.	0.0120			
Workers Compensation	0.0198			
Medical Insurance	0.1000			
Pension	0.0400			
Life Insurance	0.0102			
Total Fringe Benefit Rate	0.2687			
Mona Kailiponi, Program Administrator/Quality reviewer:	26.87% of the \$9,375	\$2,519		
Site Coordinator	26.87% of the \$25,000	\$6,718		
David Bulliment, IT Director:	26.87% of the \$851		\$229	
Debbie Lorenzo, Chief Fiscal Officer	26.87% of the \$1,961		\$527	
Site Greeters/Site Assistants	26.87% of the \$1,038		\$279	
12 Volunteer Tax Preparers	11.85% of the \$18,000			\$2,133
Fringe Benefits Subtotal		\$9,237	\$1,035	\$2,133
Fringe Benefits Total			\$12,405	

C. Travel

Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
1 Training Travel Reimbursement				
1) Basic tax law class: Est. 12 hours (2 days) training for Volunteer Tax Return Preparers, Site Coordinator and Quality Reviewers				
a) Travel expenses for two volunteers from Island of Molokai to Island of Maui to attend the training	Air Fare Round Trip: \$130 X 2 Volunteers = \$260 Lodging and M&IE [(\$150 + \$61) + Day 2 breakfast \$12] X 2 volunteers = \$446	\$706		
b) Travel expenses for two volunteers from Island of Lanai to Island of Maui to attend the training	Air Fare Round Trip: \$130 X 2 Volunteers = \$260 Lodging and M&IE [(\$150 + \$61) + Day 2 breakfast \$12] X 2 volunteers = \$446	\$706		
c) Mileage Reimbursement for 10 Volunteers on Maui to attend the training	Est 10 miles X 8 Volunteers X \$.50 = \$40	\$40		
2) TaxWise on-line training: no cost, will be scheduled at the same time with Basic Tax Law Classes				
3 Monitor and Support visits to Molokai and Lanai Sites				
1) Program Administrator/Quality reviewer semi-monthly Molokai Site monitor and support visits for the month of February, March and April.	Air Fare: \$130 X 6 times=\$780 Per Diem: \$80 X 6 times=\$480	\$1,260		
2) Program Administrator/Quality reviewer semi-monthly Lanai Site monitor and support visits for the month of February, March and April.	Air Fare: \$130 X 6 times=\$780 Per Diem: \$80 X 6 times=\$480	\$1,260		
Travel Subtotal		\$3,972		\$0
Travel Total			\$3,972	

D. Equipment

Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
Computers and Printers Depreciation				
MEO VITA Sites:				
Maui Site: 5 computers and printers				
Molokai Site: 2 computers and printers				
Lanai Site: 2 computers and printers	9 computers, monthly depreciation rate is \$8 per computer. (9 computers X \$8 X 2.50 months)= \$180			\$180
Equipment subtotal		\$0	\$0	\$180
Equipment Total			\$180	

E. Supplies

Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
1 General Supplies for each site to include paper, printer cartridges, pens, pencils, etc.	\$6.04 X 400 Tax returns prepared	\$2,416		
2 Promotional Material for distribution 4,000 pocket-size flyers	25 cents X 4000 flyers = \$1,000	\$1,000		
3 Treats for the taxpayer's children who come to the tax preparation session. (pencils, coloring papers, drinks)	estimated \$20/wk X 10 weeks = \$200	\$200		
4 Basic Tax Law Class, VITA Program Orientation Training, and Tax Wise Software Training. (Lunches, water, and snacks for the two days training)	\$7/per attendees X 20 attendees X 2 days = \$280	\$280		
Supplies subtotal		\$3,896	\$0	\$0
Supplies Total			\$3,896	

F. Contractual

Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
Contractual subtotal		\$0	\$0	\$0
Contractual Total			\$0	

H. Other

Item	Computation	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
1 Space Maintenance/Repair (includes Utilities, repairs and maintenance Services): MEO Maui Family Center, Molokai Office)	Monthly estimated cost for Maui and Molokai Office: \$1,000/monthly X 6 months	\$6,000		
2 Audit Services (Pro-rated Federal Single-Audit Fee)	1% X \$40000 = \$400	\$400		
3 General Liability Insurance (Pro-rated)	6.67% X \$30,000 =	\$2,000		
4 Volunteer Recognitions: Volunteer Recognition events	12 Volunteers X \$10 = \$120	\$120		
r Subtotal		\$8,520	\$0	\$0
Other Total			\$8,520	

I. Total Direct Charges	Hawaii State GIA	MEO FED CSBG Grant	In-Kind Matching
Total Direct Charges Subtotal	\$60,000	\$4,885	\$20,313
Direct Charges Total		\$85,198	

**DECLARATION STATEMENT
APPLICANTS FOR GRANTS AND SUBSIDIES
CHAPTER 42F, HAWAI'I REVISED STATUTES**

The undersigned authorized representative of the applicant acknowledges that said applicant meets and will comply with all of the following standards for the award of grants and subsidies pursuant to section 42F-103, Hawai'i Revised Statutes:

- (1) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant or subsidy is awarded;
- (2) Comply with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
- (3) Agree not to use state funds for entertainment or lobbying activities; and
- (4) Allow the state agency to which funds for the grant or subsidy were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and ensuring the proper expenditure of the grant or subsidy.

In addition, a grant or subsidy may be made to an organization only if the organization:

- (1) Is incorporated under the laws of the State; and
- (2) Has bylaws or policies that describe the manner in which the activities or services for which a grant or subsidy is awarded shall be conducted or provided.

Further, a grant or subsidy may be awarded to a non-profit organization only if the organization:

- (1) Has been determined and designated to be a non-profit organization by the Internal Revenue Service; and
- (2) Has a governing board whose members have no material conflict of interest and serve without compensation.

For a grant or subsidy used for the acquisition of land, when the organization discontinues the activities or services on the land acquired for which the grant or subsidy was awarded and disposes of the land in fee simple or by lease, the organization shall negotiate with the expending agency for a lump sum or installment repayment to the State of the amount of the grant or subsidy used for the acquisition of the land.

Further, the undersigned authorized representative certifies that this statement is true and correct to the best of the applicant's knowledge.

Maui Economic Opportunity, Inc.

(Typed Name of Individual or Organization)



(Signature)

1/27/11

(Date)

Lyn McNeff

(Typed Name)

Chief Executive Officer

(Title)

Maui Economic Opportunity, Inc. Organizational Chart

