

House District 14,15,16

Senate District 7

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

Log No: 49-0

For Legislature's Use Only

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): DEPT OF HUMAN SERVICES  
STATE PROGRAM I.D. NO. (LEAVE BLANK IF UNKNOWN): \_\_\_\_\_

1. APPLICANT INFORMATION:

Legal Name of Requesting Organization or Individual:  
**Kauai Economic Opportunity, Incorporated**

Dbas:

Street Address: **2804 Wehe Road, Lihue, HI 96766**

Mailing Address: Same

2. CONTACT PERSON FOR MATTERS INVOLVING THIS APPLICATION:

Name LYNN KUA

Title Administrative Officer

Phone # 808-245-4077 ext. 225

Fax # 808-245-7476

e-mail keo@keoinc.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:

**EARNED INCOME TAX CREDIT PROGRAM FOR  
LOW-INCOME PERSONS  
& FAMILIES ON KAUAI**

4. FEDERAL TAX ID #: \_\_\_\_\_

5. STATE TAX ID #: \_\_\_\_\_

7. AMOUNT OF STATE FUNDS REQUESTED:

FY 2012-2013: \$ 110,278

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 \$ \_\_\_\_\_

**MABEL FUJIUCHI - CHIEF EXECUTIVE OFFICER**  
NAME & TITLE

1/26/12  
DATE SIGNED



## **Application for Grants and Subsidies**

### **I. Background and Summary**

1. A brief description of the applicant's background;

Kauai Economic Opportunity, Incorporated (KEO) is a private non-profit agency, incorporated on March 16, 1965. The agency began as a local community action program under the support of the Office of Economic Opportunity (OEO). KEO is a multi-purpose organization with funding from a variety of sources. Over the past 46 years, the agency has fiscally administered millions of dollars of Federal, State, County, and private funds. The agency is the only human services organization on Kauai, whose purpose is to provide a wide range of services and activities that alleviate the conditions of poverty and allow low-income families and individuals to attain social and economic self-sufficiency.

KEO annually provides services to over 5,000 individuals and is currently administering more than 20 broad ranged programs that provide a variety of services to the low-income, elderly, immigrants, and the jobless. (See attached KEO Brochure) KEO has further executed the acquisition and construction projects addressing specific needs that include the future rehabilitation/renovation project for the first emergency homeless shelter on Kauai and 8 additional transitional shelters units for families to start this year.

As a private, non-profit agency, KEO has been able to operate with a reduced overhead and has been able to accomplish tasks that are difficult for government agencies. KEO has been creative in utilizing its resources, is cost conscious and maintains a high level of accountability of funds (stringent reporting requirements, contracts outside audits annually, and is periodically audited by the State of Hawaii).

2. The goals and objectives related to the request;

The mission of the KEO Earned Income Tax Credit (EITC) is to build tax and financial knowledge and to promote the full participation of low-income persons on Kauai.

Goals:

1. Increase the number of community volunteers participating as tax preparers at EITC sites.
2. Develop community awareness and utilization of EITC, increasing economic assets available to working families.
3. Increase the number of low-income families who have access to low or no-cost bank accounts.
4. Connect low-income workers to additional community services, enhancing food stamp enrollment.

5. Reduce dependency on institutions that may be practicing predatory lending.
6. Boost financial stability among low-income workers.

Objectives:

1. Reach out to the low-income taxpayer segments — the 20–25 percent who may qualify but either don't file or don't claim the credit.

3. State the public purpose and need to be served;

The Earned Income Tax Credit (EITC) is a tax benefit for working people who earn low or moderate incomes. Its purpose is to reduce the tax burden of low-income workers, to supplement wages, and provide a work incentive. Qualifying workers who file a federal tax return are eligible to get back some or all of the federal income tax that was taken out of their pay during the tax year. There are also benefits for low-income workers who did not have taxes taken out of their paychecks.

The EITC was instituted to help reduce child poverty, reward families moving from welfare to work, and increase the disposable income of families struggling to make ends meet. Money received from the credit does not count as income in determining eligibility for food stamps, Supplemental Security Income, Medicaid, cash assistance, or public housing. Many immigrants are also eligible for the EITC, including green card holders, refugees and others who are legally authorized to work. EITC is the largest federal anti-poverty program—annually lifting 2.6 million children out of poverty. The credit increases low-income families' disposable income, and is designed to increase the potential for saving, the purchase of a home or car, or for costs associated with tuition and job training.

Despite the benefits of EITC, every year millions of EITC dollars go unclaimed. The IRS estimates that millions of dollars in credits go unclaimed each year simply because eligible taxpayers don't apply and estimates that only four of five eligible taxpayers claim and get their EITC. That's as much as \$5,751 into the pockets of a family with three or more children. It is the largest federal program benefiting low-earning workers.

According to the U.S. Census Bureau, EITC offers a refund of an average \$1,700 per year. At an average of \$1,700 EITC refund that goes to each low-income working family on Kauai, 300 low-income families assisted through our program would receive approximately \$510,000 in refunds. Besides its impact on the economy, the huge refund that eligible families receive from EITC assist them in achieving sustainable levels of economic self-sufficiency.

4. Describe the target population to be served;

The target population for KEO's EITC Program included low-income families, elderly adults, persons with disabilities, and non-English speaking families. According to the 2010 U.S. Census there are approximately 8,012 persons in poverty on the island of Kauai.

5. Describe the geographic coverage.

The coverage area will be the entire island of Kauai and its various districts, including community, civic and professional organizations that cover low-income persons and families in their services.

## II. Service Summary and Outcomes

1. Describe the scope of work, tasks and responsibilities;

KEO is applying to the State of Hawaii for funding in the amount of \$110,278 to administer year one of a three-year project for an *Earned Income Tax Credit* Project. Funding for years two and three of the project will be applied for as it becomes available.

### APPROACH

KEO will assist 300 families in year one of its EITC program - completing 1000 tax forms. Each family participating in the project will have access to the following services:

- Family Assessment, Intake and Referral
- Free Tax preparation
- Case Management
- Financial Literacy classes
- Asset Building Opportunities

KEO will assist clients in opening a checking account dedicated to paying and receiving refunds for the EITC program.

### *Volunteer Recruitment*

KEO will establish a consistently reliable volunteer base over the three years of the EITC program. We will recruit from the local college – Kauai Community College - and have had the good fortune to work with AluLike and Legal Aide Society who make available staff to assist in tax filing for our clients in transitional housing.

Our most successful volunteer recruitment, however, will be via our client base. We will recruit our own clients to prepare taxes through our partnership with the IRS in the Volunteer Income Tax Assistance Program. All of our volunteers receive weeklong training from the IRS and must pass a test before they are considered qualified to prepare taxes for EMAA. These volunteers also understand the absolute necessity for confidentiality and sign the KEO Confidentiality Policy before beginning their volunteer service.

A bonus for KEO and its client volunteers may go on to become paid preparers for local accounting services, so not only will our VITA program generate generous refunds for our consumers, but also result in jobs for our clients as well.

### *Client Recruitment*

KEO will do extensive advertising over the five-district service area in newspapers and on the radio. We will submit articles to area print media, as well. In December, KEO personnel will distribute flyers advertising free tax preparation.

KEO administers the Emergency Homeless Shelter and Transitional Housing programs that will be excellent sources of customers for the EITC program. We will mail flyers to clients in both programs to recruit them for our EITC project.

Posters will be placed in sites frequented by low-income families, such as: food pantries, grocery stores, health departments, laundromats, and DHS Income Maintenance Units. We will obtain a Memorandum of Agreement from DHS to refer clients to KEO for the EITC project, as well as other social service organizations throughout the island.

### *Case Management*

The Intake Worker will assess each family that comes in to have its taxes prepared by a KEO volunteer. The family's overall needs will be analyzed and referrals to other programs besides the EITC will be made using the Intake, Assessment and Referral process. This computerized procedure helps us identify the needs of each individual member of the family, as well as of the family in general, so that we can make referrals to ALL appropriate programs, both within KEO and with other organizations in the area. Included in the Intake Needs Assessment are questions designed to assess financial, health, nutritional, educational, employment, and other needs and desires.

It will be a requirement of KEO's EITC program that families who receive a large refund work with a case manager to learn to budget and plan for the use of that money. The Employment Core Services, Emergency Shelter and Transitional Housing program staff will provide case Management. It is anticipated that each family will need varied degrees of case management. It will be the case manager's responsibility to judge what the family requires at any particular time and respond appropriately.

The Case Manager will use the “Goal Planning Worksheet” and “Case Notes” to help the family formulate the goals and objectives specific to its needs.

*Financial Literacy Classes*

Consumers who take participate in the Transitional Housing program are mandated to attending a financial literacy class conducted by AluLike. The classes provide individuals and families the skills to make financial and survival decisions towards self-sufficiency for themselves and their families.

*Step-By-Step Tax Preparation Procedures*

In order to be eligible to have taxes prepared through the EITC program, consumers must have an annual family income of \$36,000 or less. Volunteers will begin preparing taxes no later than 2/01/2013.

Step 1. Intake Worker meets with the clients and completes a Keo Intake Application.

Step 2. Intake Worker conducts the Tax Payer Interview and collects all of the paperwork and information needed to prepare the taxes and ensure that copies are made of the family’s Social Security Cards.

Step 3. Volunteers prepare the client’s taxes, using the interview form in the Taxwise software.

Step 4. Volunteers print out the taxes, the Income Tax Declaration for an e-file Return (form 8453) and the computerized “Taxpayer Information Sheet.”

Step 5. Volunteer will make a copy of the taxes and all the paperwork that was used in preparing the taxes, and attach them together for the KEO files.

Step 6. Volunteers and/or Intake contacts the clients, tell them their taxes are ready to be reviewed, and set up a time for the client to come in for the review.

Step 7. Volunteer or Intake Worker and client meet, go over the taxes together, discuss any questions the client may have, and decide if there are any corrections to be made. If there are no corrections, then the client must sign ALL the 8453s.

Step 8. Volunteer gives the client his/her copy of the taxes and one 8453.

Step 9. If case management is needed, then the Case Manager must meet with the client. Once that is completed, the client signs the appropriate form and leaves.

Step 10. Volunteer E-Files the client’s tax return.

Step 11. Volunteer attaches one 8453 with the client's taxes and paperwork for KEO files, mails one 8453 to IRS Office, along with the Document Clearance Records and Acknowledgement Reports.

Step 12. Volunteers must keep track of IRS acknowledgements and rejects. Rejected returns must be corrected and re-submitted immediately. A new 8453 is not necessary.

Step 13. Case Manager must send a copy of the computer generated "Taxpayer Information Sheet" to the Program Director weekly.

Step 14. Case Manager must keep a copy of the client's taxes, paperwork used, Taxpayer Information Sheet, and the 8453 in the client's file.

Step 15. Program Director will maintain the computerized alphabetical EITC roster.

### *Using Refunds to Build Assets*

KEO will also apply for funding to operate our own Assets for Independence program. This program will allow us to help more families work towards becoming more self-sufficient

Families who receive substantial refunds through EITC or other tax assistance programs KEO operates will be encouraged to save or invest those funds.

Assets for Independence (AFI) enables community-based nonprofits and government agencies to implement and demonstrate an assets-based approach for giving low-income families a hand up out of poverty. AFI projects help participants save earned income in special-purpose, matched savings accounts called Individual Development Accounts (IDAs). Every dollar in savings deposited into an IDA by participants is matched (from \$1 to \$8 combined Federal and nonfederal funds) by the AFI project, promoting savings and enabling participants to acquire a lasting asset. AFI project families use their IDA savings, including the matching funds, to achieve any of three objectives: acquiring a first home; capitalizing a small business; or enrolling in postsecondary education or training.

Additionally, all AFI projects provide basic financial management training and supportive services, such as financial education on owning and managing a bank account or a credit card; credit counseling and repair; guidance in accessing refundable tax credits, including the Earned Income Tax Credit and the Child Tax Credit; and specialized training in owning particular assets for the long term.

### *Staffing*

A Program Director will be hired to implement and administer the EITC program.

During the tax preparation season, a Coordinator will be hired spend 100% his/her time implementing the program and will coordinate all training, ensures the accuracy of paperwork and serves as the chief liaison with the IRS if needed. Additionally a full-time Intake Worker will be hired and be responsible for meeting with EITC customers and completing the KEO Intake Application, Assessment and Referral for that family.

The Case Managers of the Employment Core Services, Emergency Shelter and Transitional Housing programs will perform the majority of the case management.

2. The applicant shall provide a projected annual timeline for accomplishing the results or outcomes of the service;

Projected Annual Timeline  
December 2012 – April 2013

<b>Activity Dates</b>	<b>Program Activities &amp; Strategies</b>	<b>Program Outcomes</b>
12/2012	*Recruit & hire 1 Program Director, 1 Coordinator, 1 Intake Worker and 6 volunteers.	Staff recruited
01/2013	*Program Director, Coordinator, Intake Worker & volunteers undergo training	2 Staff and 6 volunteers trained
01/2013-04/2013	*Outreach campaign (public information and recruitment of participants)	Outreach campaign completed
01/2013-02/2013	*Recruitment: *Screening of clients to determine eligibility	Clients screened and 400 are determined to be eligible
02/2013-04/2013	*Enrollment: *Income tax and EITC claims assistance provided to clients	300 client enrolled and assisted in accomplishing claims
04/2013-05/2013	*Evaluation of application assistance services	300 clients successfully assisted in EITC claim submission

3. The applicant shall describe its quality assurance and evaluation plans for the request. Specify how the applicant plans to monitor, evaluate, and improve their results; and

KEO has a centralized intake process that collects all data pertaining to clients. This is a one-stop process that enables a client to have access to the multiple services that the agency has to offer. There is a written documentation (**Intake Manual**) on the procedures for the Intake Worker to follow. The intake process requires client documentation which



includes income and household verification, needs assessment, case notes, authorizations and other program requirements in order to determine eligibility based on the criteria in accordance with program proposal and contract. All applications are reviewed and approved by the Administrative Officer and the Fiscal department is charged to control access to central client files to ensure quality. The information is recorded both electronically and in hard copy files which are kept in secured files which are backed up on a daily basis. A copy of the backed up record is sent to a secured site off premise weekly.

KEO's internal reporting procedures require Program Directors to submit **monthly agency reports** of program progress towards performance goals and objectives due by the 8th of each month to the CEO, Administrative Officer and Planning Director. The written report includes statistical and narrative sections with information required for contract required reports and CSBG reporting requirements. The report is developed by the Program Director who works with Planning Director, Administrative Officer and Fiscal Officer for every program contract awarded to KEO. The Job Training and Employment program would include actual accomplishments (number of clients completed training, number of clients who obtained employment, number of clients maintaining employment, etc) which are documented and compared with the performance goals and any deviation or problems could be worked out to ensure quality and timely accomplishments of the project. These reports are reviewed during the weekly management meetings to ensure that performance outcomes are being met. In addition, the Fiscal Officer distributes **monthly financial reports** and conducts with the CEO, a monthly financial meeting individually with Program Directors on the 2nd Friday of each month, to review program operation and financial status. This is to ensure that the program is meeting goals and outcomes; within the budget set forth in the proposal and contract; and to identify, resolve problems and make improvements as needed.

The Board of Directors are also provided monthly and quarterly agency and program contract reports as well as a **Board Financial Report**. The Board Program Evaluation Committee meeting includes a review of **monthly agency reports** and Program Directors are invited to attend on a regular basis to report significant accomplishments or how problems or concerns are being resolved. The Board Finance Committee meeting includes a review of the **Board Financial Report** by the Fiscal Officer at which time committee members request information about the balance sheet and specific budgetary concerns. KEO also complies with reporting requirements of the funding agency such as quarterly and final program reports. Reports follow standards and time frame as measure of program outcomes. Private and government audits are also conducted on a yearly basis and results are documented.

KEO follows reporting guidelines specially in identifying realistic and achievable goals for the program. The guidelines serve as an output performance or measurement of progress thereby meeting the need and proper delivery of services. KEO will closely monitor the program and conduct surveys throughout the training and follow to establish rapport with the participants and for review to make changes as needed. KEO will collaborate with our

internal agency programs, organizations outside our agency, and the Kauai Homeless Alliance to determine that the program is meeting its objectives.

KEO will comply with monitoring requirements conducted by the State agency through which grant funds are appropriated which may include an annual on-site visit and review of client files, program and financial records.

4. The applicant shall list the measure(s) of effectiveness that will be reported to the State agency through which grant funds are appropriated (the expending agency). The measure(s) will provide a standard and objective way for the State to assess the program's achievement or accomplishment. Please note that if the level of appropriation differs from the amount included in this application that the measure(s) of effectiveness will need to be updated and transmitted to the expending agency.

**RESULTS OR BENEFITS EXPECTED**

KEO will achieve the following primary results with the EITC Project:

<u>Indicator</u>	<u>Measure</u>
There will be an increase in awareness of the EITC Program.	300 families will participant in the EITC Program
There will be an increase in knowledge as a result of participation in financial	There will be an increase in the financial literacy of each of KEO who attend Financial Literacy workshops.

In accomplishing these aims, KEO will help the families involved in the EITC Project achieve the ROMA (Results-oriented Management and Accountability) National Goal #1:

Low-income people become more self-sufficient.

**III. Financial**

**Budget**

1. The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.

See Attached

2. The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2012-2013.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$36,759	\$36,759	\$18,380	\$18,380	\$110,278

3. The applicant shall provide a listing of all other sources of funding that they are trying to obtain for fiscal year 2012-2013.

At this time we have not applied for funding from other sources.

4. The applicant shall provide a listing of all state and federal tax credits that have been granted within the prior three years. Additionally, the applicant shall provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable.

KEO has not been granted any state or federal tax credits within the past 3 years, nor have we applied for or anticipate applying for pertaining to any capital project.

#### **IV. Experience and Capability**

##### **A. Necessary Skills and Experience**

For nearly 46 years, KEO has provided a wide range of health, social service, educational and employment services that help to alleviate the conditions of poverty and allow disadvantaged individuals and families to attain social and economic self-sufficiency. KEO currently administers and coordinates over 20 separate programs that target Kauai's low-income individuals and families. These programs include emergency assistance, housing, childcare, employment training, life skills, nutrition, small business development, and energy programs.

##### **B. Facilities**

Services are provided at the KEO Main Office located in Lihue 7:45 a.m. to 4:30 p.m., Monday through Friday, except State and Federal holidays and at various sites throughout the island of Kauai. The KEO facilities are in compliance with the American Disability Act; accessible to the handicapped; near bus lines; and meet all applicable zoning, health and fire standards. In addition, KEO will develop an island-wide network of tax sites to provide outreach services.

#### **V. Personnel: Project Organization and Staffing**

##### **A. Proposed Staffing, Staff Qualifications, Supervision and Training**

Kauai does not have a program, which provides services that assist low-income individuals and families to apply for Earned Income Tax Credits. A Program Director will be hired to implement and administer the program.

Training will be a pre-requisite to working in the EITC project. The Program Director will therefore hire a Coordinator and Intake Worker as well as recruit volunteers who will be trained to be ready and capable to serve the needs of the low-income population for assistance in the preparation of their Income Tax Returns and EITC refund application.

The EITC assistance program will be headed by a Program Director, 1 Program Coordinator, 1 Intake Worker and volunteers.

##### **Staff Qualifications:**

The person who will have overall supervisory responsibility over the EITC program is a Program Director who will be hired upon funding. The Program Director will supervise the staff in the collection of data and information that will be used in evaluating the EITC program. Together with the staff, the Director will do periodic analysis of the collected data to determine the progress of the program towards achieving its goals and objectives.

Finally, the Program Director takes responsibility in preparing, analyzing and submitting periodic reports as well as the final financial and programmatic report on the management and administration aspects of the EITC program.

One Coordinator and one Intake Worker will be recruited and trained to assist the Program Director in the implementation of the program. They will be performing their functions under the direct supervision of the Program Director. The Coordinator will be required to have Bachelor's Degree in Business, Accounting or equivalent. The Intake Worker will be required to have Associates Degree in Business, Accounting, or equivalency.

Volunteers will also be recruited and trained to help, not only in outreach activities but also in the application process for EITC refunds and will be supervised by the Coordinators. It is very important that the Coordinator, including the volunteers, undergo the same training in Income Tax Preparation and EITC refunds. The training is required for all members of the staff.

**B. Organization Chart**

See Attached.

**VI. Other**

**A. Litigation**

KEO is not a party in any pending litigation and does not have any outstanding judgments.

**B. Licensure or Accreditation**

Not applicable.

**DECLARATION STATEMENT  
APPLICANTS FOR GRANTS AND SUBSIDIES  
CHAPTER 42F, HAWAII 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, Hawaii 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.

Kauai Economic Opportunity, Incorporated



1/26/12  
(Date)

MaBel Fujiuchi

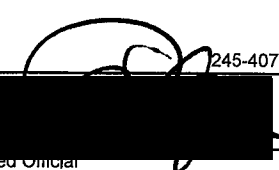
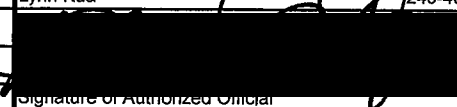
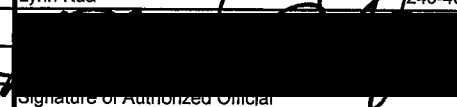
(Typed Name)

Chief Executive Officer

(Title)

**BUDGET REQUEST BY SOURCE OF FUNDS**  
(Period: July 1, 2012 to June 30, 2013)

Applicant: Kauai Economic Opportunity, Incorporated

<b>BUDGET CATEGORIES</b>	<b>Total State Funds Requested (a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>A. PERSONNEL COST</b>				
1. Salaries	48,774			
2. Payroll Taxes & Assessments	5,930			
3. Fringe Benefits	15,790			
<b>TOTAL PERSONNEL COST</b>	<b>70,494</b>			
<b>B. OTHER CURRENT EXPENSES</b>				
1. Airfare, Inter-Island	300			
2. Insurance	1,500			
3. Lease/Rental of Equipment	600			
4. Lease/Rental of Space				
5. Staff Training	2,500			
6. Supplies	800			
7. Telecommunication	1,000			
8. Utilities	600			
9. Marketing (Printing/Publication)	2,000			
10. Program Supplies	2,000			
11. Mileage	1,000			
12. Postage	500			
13. Repair/Maintenance	1,000			
14. Pre-Employment	900			
15. Admin Cost	15,584			
16				
17				
18				
19				
20				
<b>TOTAL OTHER CURRENT EXPENSES</b>	<b>30,284</b>			
<b>C. EQUIPMENT PURCHASES</b>	<b>9,500</b>			
<b>D. MOTOR VEHICLE PURCHASES</b>				
<b>E. CAPITAL</b>				
<b>TOTAL (A+B+C+D+E)</b>	<b>110,278</b>			
<b>SOURCES OF FUNDING</b>		Budget Prepared By:		
(a) Total State Funds Requested	110,278	Lynn Kua  245-4077 ext 225		
(b)		Phone 		
(c)		Signature of Authorized Official 		
(d)		Date <u>10/1/12</u>		
<b>TOTAL BUDGET</b>	<b>110,278</b>	MaBel Fujiuchi - Chief Executive Officer Name and Title (Please type or print)		

## BUDGET JUSTIFICATION PERSONNEL - SALARIES AND WAGES

Applicant: Kauai Economic Opportunity, Incorporated

Period: July 1, 2012 to June 30, 2013

POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
Program Director	1	\$26,844.00	100.00%	\$ 26,844
Program Coordinator II	1	\$24,840.00	50.00%	\$ 12,420
Program Intake Worker	1	\$19,020.00	50.00%	\$ 9,510
<b>TOTAL:</b>				<b>\$ 48,774</b>

**JUSTIFICATION/COMMENTS:**  
 The FT Program Director will work 12 months. Program Coordinator and Intake Worker will work FT from December to May.



**BUDGET JUSTIFICATION  
PERSONNEL: PAYROLL TAXES, ASSESSMENTS, AND FRINGE BENEFITS**

Applicant/Provider: Kauai Economic Opportunity, Inc.

Period: July 1, 2012 to June 30, 2013

TYPE	BASIS OF ASSESSMENTS OR FRINGE BENEFITS	% OF PROG-OTHER SALARY	TOTAL
<b>PAYROLL TAXES &amp; ASSESSMENTS:</b>			
Social Security	As required by law	7.65%	\$ 3,731
Unemployment Insurance (Federal)	As required by law	As required by law	
Unemployment Insurance (State)	As required by law	1.21%	\$ 590
Worker's Compensation	As required by law	2.50%	\$ 1,219
Temporary Disability Insurance	As required by law	0.80%	\$ 390
			\$ -
SUBTOTAL:			\$ 5,930
<b>FRINGE BENEFITS:</b>			
Health Insurance	536 per monthx12x2FTE		\$ 12,864
Retirement		6.0%	\$ 2,926
SUBTOTAL:			\$ 15,790
<b>TOTAL:</b>			<b>\$ 37,510</b>

**JUSTIFICATION/COMMENTS:**

## BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Applicant: Kauai Economic Opportunity, Incorporated      Period: July 1, 2012 to June 30, 2013

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
Computers (1 desktop and 6 laptops)	7.00	\$1,200.00	\$ 8,400.00	8400
Printer	1	\$500.00	\$ 500.00	500
Portable Copier	1	\$300.00	\$ 300.00	300
Portable Printer	1	\$300.00	\$ 300.00	300
			\$ -	
<b>TOTAL:</b>	<b>10</b>		<b>\$ 9,500.00</b>	<b>9,500</b>

**JUSTIFICATION/COMMENTS:**

Desktop and Printer for Program Director. Laptop, portable printer & copier for Coordinator, Intake Worker and volunteer tax preparers

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
<b>TOTAL:</b>				

**JUSTIFICATION/COMMENTS:**

# KEO Board of Directors

**Chief Executive Officer**  
**MaBel Fujiuchi**

**Fiscal Officer**  
**Brigitte Correia**

**Administrative Officer**  
**Lynn Kua**

Accountant (1)  
Account Clerk (.5)

Administrative Clerk (.5)  
Janitor (.375)

Intake Worker (1)

**Youth & Mediation Services**  
**Director**  
**Al Nebre**

**EITC**  
**Program Director**  
**(Vacant)**

**Elderly Nutrition, Food Service, WAP & PIN**  
**Director**  
**Celia Melchor-Questin**

**Homeles & Housing**  
**Director**  
**Stephanie Fernandes**

**AFTER SCHOOL**  
Coordinator (2@.5)  
Program Asst (2@.5)

Program Coordinator II  
(1@.5)

Program Intake Worker  
(1@.5)

**CHILD CARE**  
Head Teacher (2)  
Teacher (1)  
Asst. Teacher (1)  
Teachers Aide (3)

**MEDIATION**  
Intake Worker (.5)

**ELDERLY NUTRITION**  
Coordinator (1)  
Meals Mgr (.875)  
Meal Deliverers (8@.375)

**FOOD SERVICE**  
Coordinator (1)  
Cook (2)  
Prep Cook (1)

**WAP**  
Coordinator (.5)

**HOMELESS OUTREACH**  
Case Manager (1)

**EMERGENCY SHELTER & TRANSITIONAL HOUSING**  
Program Director (.5)  
Coordinator (2@.80)  
Maintenance Worker (.5)

**TRANSITIONAL HOUSING & GROUP HOME**  
Coordinator (1)

**HOMELESS PREVENTION & RAPID RE-HOUSING**  
Coordinator (.75)

**Kauai Economic Opportunity, Incorporated  
Job Description**

**JOB/POSITION TITLE:** EITC Program Director  
**STATUS:** Exempt **DATE:** January 11, 2007

\*\*\*\*\*

**PRIMARY PURPOSE:** Responsible for the oversight, implementation, and evaluation of the Earned Income Tax Credit Outreach and Assistance to Low-Income Persons & Families Program.

**ESSENTIAL DUTIES/FUNCTIONS:**

- Hiring and training of staff and direct supervision of Program Coordinators and Volunteers
- Establish, update and ensure implementation of all program procedures.
- Conduct intake and assessments to clarify financial situation and ensure that all allowable credits are claimed.
- Provide high-quality tax return preparation to all eligible taxpayers.
- Assist taxpayer to file returns using electronic filing software whenever possible.
- Refer taxpayers with complex returns to the IRS assistance office.
- Maintain confidentiality of taxpayer information
- Review completed tax returns for accuracy.
- Ensure a copy of completed return is provided to the taxpayer.
- Maintain accurate records of assistance provided.
- Screen potential taxpayers over the phone and set up appointments.
- Conduct advertising, outreach, and education.
- Conduct staff meetings.
- Attend basic tax law training.

**OTHER DUTIES/FUNCTIONS:**

- Work with partners and recruit volunteers.
- Perform other duties as required.

**WORKING CONDITIONS:**

- Mostly indoors.

**EQUIPMENT USE:**

- Daily use of usual office equipment and supplies is required.

**WORKING HOURS:**

- 40 hours per week for 5 month period. Must be able to work flexible hours.

**MENTAL DEMANDS:**

- Duties require frequent alertness.

**PHYSICAL DEMANDS:**

- Duties require occasional sitting and standing, some stooping, pushing, pulling, lifting and carrying up to 20 lbs.

**COMMUNICATION DEMANDS:**

- Duties require frequent communication with immediate supervisor, co-workers, community members, and volunteers using tact, persuasion and discretion.

**QUALIFICATIONS REQUIREMENT:**

- **EDUCATION EXPERIENCE:** BA in accounting, basic tax knowledge and 1 year of experience which would provide the knowledge, skills and abilities to perform the essential duties of the position. Supervisory experience preferred.

**Kauai Economic Opportunity, Incorporated**  
**Job Description**

**JOB/POSITION TITLE:** EITC Program Coordinator  
**STATUS:** Non-Exempt **DATE:** January 11, 2007

\*\*\*\*\*

**PRIMARY PURPOSE:** Responsible to provide free tax assistance, outreach and education to low-income person and families.

**ESSENTIAL DUTIES/FUNCTIONS:**

- Conduct intake and assessments to clarify financial situation and ensure that all allowable credits are claimed.
- Provide high-quality tax return preparation to all eligible taxpayers.
- Assist taxpayer to file returns using electronic filing software whenever possible.
- Refer taxpayers with complex returns to the IRS assistance office.
- Maintain confidentiality of taxpayer information
- Review completed tax returns for accuracy.
- Ensure a copy of completed return is provided to the taxpayer.
- Maintain accurate records of assistance provided.
- Assist in screening potential taxpayers over the phone and set up appointments.
- Assist in advertising, outreach, and education.
- Attend staff meetings and training.

**OTHER DUTIES/FUNCTIONS:**

- Work with partners and volunteers.
- Perform other duties as required.

**WORKING CONDITIONS:**

- Mostly indoors.

**EQUIPMENT USE:**

- Daily use of usual office equipment and supplies is required.

**WORKING HOURS:**

- 40 hours per week for 5 month period. Must be able to work flexible hours.

**MENTAL DEMANDS:**

- Duties require frequent alertness.

**PHYSICAL DEMANDS:**

- Duties require occasional sitting and standing, some stooping, pushing, pulling, lifting and carrying up to 20 lbs.

**COMMUNICATION DEMANDS:**

- Duties require frequent communication with immediate supervisor, co-workers, community members, and volunteers using tact, persuasion and discretion.

**QUALIFICATIONS REQUIREMENT:**

- EDUCATION EXPERIENCE: AA in accounting or equivalent and experience which would provide the knowledge, skills and abilities to perform the essential duties of the position.