

## FINANCIAL REPORTING GUIDE FOR DHS ADMINISTERED FUNDING FOR DOMESTIC AND SEXUAL VIOLENCE SERVICES

The Department of Human Services administers funding for domestic violence services and for sexual assault services. Both types of funding are combined into one grant agreement. Please refer to your grant agreement for more information and program requirements.

### **I. Domestic violence funding**

#### **A. Revenue Sources**

There are three sources of revenue for domestic violence services:

- A surcharge on marriage licenses and domestic partnership registrations (Marriage License Tax or MLT);
- An allocation from the Criminal Fine Assessment Account (CFAA/DV); and
- Federal Family Violence Prevention and Services Act (FVPSA).

The MLT is collected by Oregon counties on every marriage license and domestic partnership issued. The counties then send the funds to DHS.

The CFAA funds are Court fines and fees in Oregon collected from individuals convicted of criminal offenses, violations and non-parking offenses. In addition to the DHS Domestic Violence Fund and Sexual Assault Victims Fund, other recipients of CFAA funding include: Victims' Assistance; Compensation programs; the Child Abuse Multidisciplinary Intervention program at the Dept. of Justice Crime Victims' Assistance Division; the Dept. of Public Safety Standards and Training and the State General Fund.

The FVPSA funds are federal funding through the U.S. Department of Health and Human Services.

All of these funds are to be used to support your agency's domestic violence program and/or services. Please refer to your Request for Application and Grant Agreement for a list of the required services and activities.

#### **B. Funding requirements and limitations**

##### **1. Common requirements**

The domestic violence funding is program-based, not project-based. This means your grant agreement requires you to provide the full-range of services, but gives you flexibility in how you use the funding. You do not submit a budget in advance. You may move the money to different staff positions or items during the Grant period as specified in Section 1 of the Grant Agreement, without prior approval, but only to provide Services in accordance with Exhibit A of the grant agreement.

Please note that grantees may propose to subcontract a portion of their grant to an individual or program not currently receiving a grant directly from DHS from one or more of these funds. In the case of such a proposal to subcontract, the grantee must demonstrate to the satisfaction of DHS, as applicable, that (i) the proposed subcontractor can perform the delegated services and otherwise

satisfy grant terms and conditions, (ii) the proposed subcontractor will be contractually obligated to perform the delegated services and otherwise to satisfy grant terms and conditions in a manner acceptable to DHS, and (iii) that the inclusion of the proposed subcontractor will not impair the eligible applicant's provision of services currently funded under the grant agreement.

## **2. Marriage license and domestic partnership surcharges**

MLT funds are considered general operating funds for your domestic violence programs to support the provision of services. They may be used for administrative costs and/or direct services. In addition, MLT funds may be carried forward into an agency reserve fund.

## **3. Criminal fine assessment account/domestic violence**

CFAA/DV funds are restricted to be used primarily for domestic violence "direct services" with no more than 5% used for administrative costs. Direct services costs are those directly related to the provision of services including but not limited to:

- Salaries, benefits and taxes for direct service personnel;
- Salaries, benefits and taxes for volunteer coordinators;
- Occupancy for direct service space (shelter, office);
- Shelter costs including utilities, supplies, motel vouchers;
- Telephone costs for crisis lines, pagers, cell phones, answering services;
- Transportation costs for transporting clients, gas and bus vouchers;
- Staff transportation costs to carry-out job responsibilities including travel to meetings and trainings;
- Child care costs for support groups and other program activities;
- Client assistance through provision of food or food vouchers, clothing vouchers, household items but not including direct cash assistance;
- Program supplies including toys for children's groups, books, videos, support group supplies, office supplies for direct services;
- Copying and printing costs for program activities and information for survivors;
- Training costs for direct service staff and volunteers; and
- Equipment not exceeding \$5,000 necessary to provide direct services.

Costs may be pro-rated between direct services and administration. Examples of costs that may be pro-rated include a staff position that provides both direct services to survivors and program administration, occupancy for an office with both direct service and administrative staff, and business phone line costs if service related calls are received on that line.

If there are other items not listed that you believe are direct service related, contact the Domestic and Sexual Violence Fund Program Coordinator, also referred to as the Grant Administrator.

CFAA/DV funds are to be spent within the grant period as specified in Section 1 of the grant agreement.

## **4. Family Violence Prevention and Services Act**

FVPSA funds are to be used for shelter and related assistance activities. Shelter is defined in the Federal Register as "the provision of temporary refuge and related assistance to victims of family violence and their dependents." Oregon DHS includes the use of motels under emergency shelter.

Related assistance activities are services listed in the grant agreement, including peer support, information and referral, advocacy, transportation, and community education. Direct services costs are the same as those listed above under CFAA/DV.

For the period of time, as specified in Section 1 of the grant agreement, FVPSA funding must be expended within the Federal fiscal year of October through September 30, and FVSPA funds may not be carried forward.

## **C. Financial reporting requirements**

### **1. Quarterly financial reports**

Financial reports for the CFAA/DV and the FVPSA funds are required quarterly. **There are no quarterly reports required for the MLT funds.**

Forms are available in Excel and Word, but Excel is preferred. Report forms can be obtained by contacting the DHS Domestic and Sexual Violence Program Coordinator or online at [www.oregon.gov/DHS/abuse/domestic/providers.shtml](http://www.oregon.gov/DHS/abuse/domestic/providers.shtml).

#### **a. Basic instructions for both quarterly reports:**

- (1) Both funds require matching funds. Match may be other sources of revenue and in-kind donations.
- (2) Volunteer hourly rates for in-kind match are calculated at the entry level rate for salary and benefits at which you would pay a staff person to do that service.
- (3) Donated professional services are counted at their professional rate. For example, a therapist who normally charges \$100 an hour and donates 10 hours of therapy a month makes an in-kind donation of \$1,000.
- (4) Report forms are due by the end of the month following the quarter (the July through September quarterly report is due Oct 31, the October through December quarterly report is due January 31, etc.). Extensions may be granted.
- (5) Report only on the grant amount and match. Do not include other funding or expenses.
- (6) Under revenue, in the "Contracted amount," list the amount for the quarter (3 times your monthly amount). Include any one-time payment in your grant in the quarter in which it is billed.
- (7) Under "Amount received," list the total grant payment you received that quarter. Normally it will be the same as your contracted amount.
- (8) List your match amount and its source. Do not include more match than you need.
- (9) The total is the amount received plus the match.
- (10) Under expenditures, put the amount spent in each applicable category.
- (11) Include expenditures for both the grant funds and the matching funds.
- (12) List any staff positions paid by grant funds. If there isn't room, they can be listed on another part of the form.
- (13) Please fit your expenditures into one of the categories. List the type of expenditures you include under "Other."

**b. CFAA/DV specific requirements**

- (1) CFAA/DV is on the state fiscal year of July through June. The first quarter is July through September.
- (2) There is a 25% match requirement.

**c. FVPSA specific requirements**

- (1) FVPSA funding is on a federal fiscal year of October through September. The first quarter is October through December.
- (2) There is a 20% match requirement.
- (3) Other federal funds may not be used to match Federal FVPSA funds.
- (4) With the 4<sup>th</sup> quarter report (July through September,) complete the annual FVPSA narrative report, due October 31. Case examples are not required to be submitted with any other quarterlies.

## **II. Sexual assault funding**

### **A. Revenue sources**

There is only one source of revenue for sexual assault services, an allocation from the CFAA/SA.

These funds are to be used to support your agency's sexual assault program and/or services. Please refer to your Request for Application and Grant Agreement for a list of the required services and activities.

### **B. Funding requirements and limitations**

The CFAA/SA funding is program-based, not project-based. This means your grant agreement requires you to provide the full-range of services, but gives you flexibility in how you use the funding. You do not submit a budget in advance. You may move the funds to different staff positions or items during the grant period, as specified your grant agreement without prior approval, but only to provide Services in accordance with Exhibit A of the grant agreement. Funds may be used for administration and direct services.

### **C. Financial reporting requirements**

#### **1. Quarterly financial reports**

Financial reports for the CFAA/SA funds are due quarterly. Report forms are available in Excel and Word, but Excel is preferred. Report forms can be obtained by contacting the DHS Domestic and Sexual Violence Fund Program Coordinator.

##### **a. Instructions for quarterly reports:**

- (1) The CFAA/SA funds do not require matching funds.
- (2) Report forms are due by the end of the month following the quarter (the July through September quarterly report is due Oct 31, the October through December quarterly report is due January 31, etc.). Extensions may be granted.
- (3) Report forms may be mailed or emailed Domestic and Sexual Violence Fund Program assistant.
- (4) Report only on the grant amount. Do not include other funding or expenses.
- (5) Under revenue, in the "Contracted amount", list the amount for the quarter (3 times your monthly amount). Include any one-time payment in your grant in the quarter in which it is billed.

- (6) Under “Amount Received”, list the total grant payment you received that quarter. Normally it will be the same as your contracted amount.
- (7) Under expenditures, put the amount spent in each applicable category.
- (8) List any staff positions paid by grant funds. If there isn’t room, they can be listed on another part of the report form.
- (9) Please fit your expenditures into one of the categories. List the type of expenditures you include under “Other.”
- (10) Please briefly describe how the funds are used.

**SAMPLE CFAA/DV FINANCIAL QUARTERLY**

CRIMINAL FINE ASSESSMENT ACCOUNT (CFAA)/Domestic Violence

**SECOND QUARTER** FINANCIAL REPORT

OCTOBER <insert year> DECEMBER

<insert year>

AGENCY: <fill in agency name>

	<b>THIS QUARTER:</b>	<b>YEAR TO DATE: (July -June )</b>
<b>REVENUE</b>		
Contract amount:	6000	12,000
Amount received:	6000	12,000
Match: (25%; list source) vol. hrs.	1500	3000
<b>TOTAL REVENUE:</b>	7500	15,000
<b>EXPENDITURES</b>		
Personnel:		
a.) Paid positions: (list Type and FTE)		
court advocate	6000	12,000
b.) in-kind/volunteer: (number of		
hrs/rate) 15 hrs. @ \$10 an hour	1500	3000
Telephone:		
Specific assistance to individuals:		
Transportation:		
Occupancy:		
Sub-contracts: (list)		
Other:		
<b>TOTAL EXPENDITURES:</b>	7500	15,000

**CF 841 (02/11)**

**SAMPLE FVPSA QUARTERLY FINANCIAL REPORT**  
**FEDERAL FAMILY VIOLENCE PREVENTION & SERVICES ACT**  
**FIRST QUARTER FINANCIAL REPORT**  
 OCTOBER <insert year> THROUGH DECEMBER <insert year>  
 AGENCY: <fill in agency name>

**ALL FVPSA FUNDS MUST BE EXPENDED BY SEPT 30TH**

	<b>THIS QUARTER:</b>	<b>YEAR TO DATE:</b>	<b>Match check: (20% of contract amount) 0</b>
<b>REVENUE</b>			
1 Contracted amount:	6000	6000	
2 Amount received:	6000	6000	
3 20% Match: (List source. If volunteers hours, include number of hours and rate per hour: United Way.)	1200	1200	
4 <b>TOTAL REVENUE:</b>	<b>7200</b>	<b>7200</b>	
<b>EXPENDITURES</b>			
Personnel costs:			
a.) paid positions: (Shelter adv.)	2200	2200	
b.) in kind/volunteer hours: (Number hrs/rate)		0	
Telephone:	2000	2000	
Assistance to individuals	1000	1000	
Transportation:	1000	1000	
Sub-contracts: (Please list)		0	
Occupancy for direct services:	1000	1000	
Other: (Please list)		0	
<b>TOTAL EXPENDITURES:</b>	<b>7200</b>	<b>7200</b>	

**CF 842 (02/11)**

**SAMPLE CFAA/SA QUARTERLY FINANCIAL**

CRIMINAL FINE ASSESSMENT ACCOUNT (CFAA)/SEXUAL ASSAULT  
**SECOND QUARTER** FINANCIAL REPORT  
 OCTOBER <insert year> THROUGH DECEMBER <insert year>  
 AGENCY : <fill in agency name>

	<b>THIS QUARTER</b>	<b>YEAR TO DATE (July-June)</b>
<b>REVENUE</b>		
Contract amount:	3000	6000
Amount received:	3000	6000
<b>TOTAL REVENUE:</b>	3000	6000
<b>EXPENDITURES</b>		
Personnel:	1500	3000
Telephone:	1500	3000
Specific assistance to individuals:		
Transportation:		
Occupancy:		
Sub-contracts: (list)		
Other:		
<b>TOTAL EXPENDITURES:</b>	3000	6000

Briefly describe how you use these funds:  
 The funds pay for 0.3 FTE of our SA advocate and pro-rated costs for the crisis line and cell phones

**CF 843 (02/11)**