

## DCF Domestic Abuse Program Matching Funds

### **Statutory Requirement: 49.165(2)(d)**

*An organization that receives a grant under this section shall provide matching funds or in-kind contributions that are equal to 25 percent (25%) of the amount of the grant.*

### **General**

- Matching funds must be related to the overall purpose of the grant or support goals of the grant project.
- Matching funds may include funds contributed by other public agencies, private organizations, and individuals that are spent for grant project-related costs.

*Example: An overnight advocate is partially funded with a grant from the County Department of Human Services. This position is related to the work of the DCF Statewide DV Services grant and may count towards match for this contract.*

- One DCF Domestic Abuse Program grant cannot match another DCF Domestic Abuse Program Grant.

*Example: You cannot use a DCF Children's Programming grant as match for DCF Underrepresented Populations grant.*

- Matching funds or in-kind sources that are already counted as match towards another grant cannot be counted as match for a DCF grant.
- Matching funds do not need to be immediately available at the start of the grant period but must be fully accounted for by the end of the grant period.
- In general, federal funds cannot be used to match other federal funds. For grants that have split state and federal funding, there must be sufficient match from non-federal sources to cover the percentage that is federally funded. This percentage may be different each year and is noted in the annual contract under Scope of Services, Matching Funds.

Examples of Sources of Match include, but are not limited to:

- State or local government (city, village, county, tribal) funds
- Fundraisers
- Individual donations
- Grants or donations from private organizations (e.g., churches, foundations, businesses, etc.)
- United Way grants

## **In-Kind Match**

In-kind match means the value of non-cash contributions provided by third parties. Third party contributions may be in the form of volunteer time, equipment, supplies, and the value of goods and services that benefit the grant project. In-kind match must be related to the overall purpose of the grant or support the overall goals of the grant project. The value of in-kind match must be tracked and reported. Report the actual value of in-kind match on the SPARC Expenditure report on a regular basis.

Examples of in-kind match may include but are not limited to:

- Volunteer time (direct service or administrative)
- Donated professional services (e.g., attorney, accounting, consulting, etc.)
- Office/meeting space
- Office supplies
- Program supplies (e.g., art supplies, cleaning supplies, personal care items, etc.)
- Printing or copying services
- Donated food cards, gas cards, etc. for clients
- Donated food/personal care items used in shelter, support groups, etc.

## **Valuing In-Kind Match**

Volunteer services – Volunteer services will be valued at rates consistent with those ordinarily paid for similar work in the grantee's organization. If the grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market.

*Example: Volunteers answering the crisis line are valued at the same rate an advocate would be paid for the same job.*

*Example: The services of an attorney who provides pro bono legal advice to the agency is valued at the same rate that he/she would normally bill clients for that service.*

Employees of other organizations - When an employer other than your agency provides the services of an employee free of charge, the services will be valued at the employee's regular rate of pay.

*Example: If an employee of another domestic abuse program donates time for training or consulting at your program, those services are valued at that employee's regular rate of pay.*

Supplies – Supplies will be valued at the market value of the supplies at the time of donation.

Donated clothing, household items, furniture, etc. for the use of program clients are valued at "fair market value".

The technical definition of fair market value is, “the agreed-upon price in an open and unrestricted market between knowledgeable and willing parties who are dealing at arm’s length and who are fully informed.” To help determine this, you can use a valuation guide from Salvation Army (<https://satruck.org/Home/DonationValueGuide>) or Goodwill ([http://www.goodwill.org/wp-content/uploads/2010/12/Donation\\_Valuation\\_Guide.pdf](http://www.goodwill.org/wp-content/uploads/2010/12/Donation_Valuation_Guide.pdf)).

Equipment or space - If a third party donates the use of equipment or space, the contribution will be valued at the fair rental rate of the equipment or space.