**DISTRICT GUIDELINES FOR QUARTERLY AND ANNUAL REPORT**

2-9-21

**HOW TO RECORD HOME VISITS DURING THE PANDEMIC WHEN CONFERENCES ARE NOT VISITING PEOPLE IN THEIR HOMES**

**Q: During this Coronavirus pandemic when we are not doing any Home Visits with our friends in need, how do we keep track of our phone interviews? Where should we enter the hours we spend and the number of people we help over the phone, when it is a referral, counseling, or sometimes we are paying a bill?**

**A:** Phone interviews in place of Home Visits are now being done across the country due to the Coronavirus and should be reported in the same manner as you would a Home Visit, except phone interviews should be entered under Other In-Person Visits on the Conference annual report**.**

**OVERVIEW ON WHAT IS “IN-KIND”**

Conferences get donations in two forms: cash and goods.  Cash is deposited into the bank and then checks are written to buy goods to give to our neighbors in need or used to pay their bills.  Goods are items that we give directly to our neighbors in need.  It can be food, clothes, furniture, etc.  The SVdP annual report splits up these two groups.  The first part is the treasurer’s report and focuses on cash.  The second part focuses on items that conferences did not buy, but are giving out.  So “In Kind” refers to goods that conferences did not buy, but are giving out.   It is critical that the treasurer’s report be accurate because those numbers go into our tax filing and the outside auditors will audit several conferences every year.  The value of “in kind” is very subjective and is only used by National and the DC for promotional purposes.  Therefore it is not as critical that those numbers are accurate, but good judgement should be used.

**EXAMPLE 1 – Food Pantry**

A food pantry hands out a bag of food to a family.  The bag would cost $40 if bought at a local grocery store.  But $10 worth of the food was donated by parishioners dropping off food at the church, by a school holding a food drive, by a store that donated day old bread and other items, vegetables from the parish garden, etc.  $10 worth of the food was bought at a local grocery store by the conference.  $20 worth of the food was bought by the conference from the Food Bank, but the conference only paid $10 for it.

$10 of every bag should be labelled “In Kind” goods (2nd column Line J)

$20 of every bag should be labelled an expense for Those We Serve (line 6)

How do you enter this into the Seattle database?  If the conference treasurer is using the treasurer section of the database the treasurer would make an entry every time a check was written to a grocery store or to the Food Bank.  It would be designated as for Those we Serve and be properly included on line 6.

The Vincentian handing out the bag of food should just worry about the “In Kind” aspect of it and give it a value of $10.  The database will then correctly include it on line J.

But what if a conference gave out 100 bags of food one month and wants to publicize that it gave out $4,000 worth of groceries.  The conference is free to publicize what they did any way they want, but that is not what goes in the annual report.

**EXAMPLE 2 – Doctor visit**

A doctor donates his time to serve someone so the service is “In-Kind”.  But if the conference paid for some supplies that the doctor used then that is an expense to those we serve.

**EXAMPLE 3 – Seasons of Sharing**

When a conference applies to Catholic Charities, Seasons of Sharing or Shelter Inc to help someone, the conference never sees the money.  Therefore the treasurer doesn’t make a bank deposit and it never gets recorded as a receipt or expense on the treasurer’s report.  When making an entry into the database it should be entered as “services – Rent” “in Kind”.  That should put it on the annual report on line “I Other” under ”In Kind Services”.  We should take some credit for processing the paperwork and getting our neighbor in need assistance.

**EXAMPLE 4 – HOPE Conference**

If Hope writes a check for the rent then Hope’s treasurer’s report will show that it spent the money.  While the conference did the home visit and should record that it did the home visit the conference should not indicate any money spent.  Not even as “In Kind”.  That would be double counting what our Council is doing.

However if a conference issued the check and Hope reimbursed the conference then the conference should record it as an expense.  Hope would record it as twinning and the conference needs to record the income as coming from another conference.

Different conferences have come up with different ways that they wish to record Hope issuing a check to someone that are working with.  Please remember there are numbers that go into the annual report and there is information that the conference used for their own purpose.  The DC is mainly concerned about the numbers that go into the annual report and gives conferences a lot of leeway on how they want to record things for their own record keeping.

Here a method that St. John Vianney is thinking about using:

I have a suggestion for how we could do this. I think it makes sense that the money only show up in the system for Hope conference, but that both conferences could show that they assisted with the rent request. Here is an example of how this would work:

* St. John Vianney works with a family to submit a rent request application to Hope Conference. Hope Conference approves the request and sends the check
* St. John Vianney records the help in the Seattle Data Base as  'Service: Rent" and "In Kind", with a 0.00001 value and in the note section explains that application was submitted to Hope Conference and approved for $XXXX.
* When you press enter, you get an error message - as you can't add a rent request without a value. However, if you press 'Cancel' instead of 'OK', the system will actually record it as In-Kind help without a dollar value.
* The 0.00001 value records as $0, so no $ value is reflected.
* SJV can run a report on all rent assists and identify all $0 balance rent assists and pull up the true value to report to their Parish
* Hope Conference would record the assistance at the actual value and consequently, the dollar value of the help would not be double-counted.

Another possibility is to make an entry under the category “referral housing” with no money given and the amount given listed in the notes.  However if a conference currently uses that category frequently for requests from SoS and Catholic Charities that get rejected it might be hard to find the ones that HOPE funds.

St. Bonaventure offers this method:

To document 3rd Party Assistance received in the DB Client files using REAL numbers.  No impact on the Financials:

* Any agency but HOPE:  Enter as In Kind, Category "Referral-Housing".  Use the real dollar amount received.  Dollar amounts total in the SVDP Report as In Kind Services-Other, and nowhere in the Financials.  The In-Kind Services-Other figure is transferred to the Annual Report.
* HOPE Assistance:  Enter as Prepaid, Category "Referral-Housing".  Again use the real dollar amount received.  Dollar amounts total in the SVDP Report as Financial Assistance Pledged, but again don't touch the Financials, not even as an Open Pledge.  This figure will NOT be added to the Annual Report; just available in the Conference DB.
* Client file entries could also stipulate which 3rd party agency is helping in the Payee field - since that field is captured in the Assistance Given Report but nowhere else for BOTH In Kind and Prepaid entries.

**EXAMPLE 5 – Clothes vouchers**

The council gives out the clothes and reports it as “In Kind”.  Yes the conference wrote the voucher, but let’s not double count what we give out.

**EXAMPLE 6 – Gift Cards**

National says that gift cards donated to a conference should be treated as “In Kind”.  So per national it should be handled just like any other non cash donation.  If one parishioner donates a bag of groceries to your pantry and another one gives you a gift card and you give the card to a neighbor in need there is not much difference.  Donated gift cards, unlike cash, are not deposited in the bank so the bank statement does not list them and the treasurer does not record them in the database.

However gift cards purchased with conference funds falls under an expense for “Those We Serve”.  Once they are entered that way then they should no longer show up in the final balance.  Just as no conference keeps track of the dollar value of their pantry inventory and records that as part of their bank balance, gift cards should be handled the same.  Of course a conference should keep track of how much money they have in gift cards.  But once they are purchased if the conference continues to include them as part of their bank balance then nothing balances because the conference already showed an expense in buying them.

**WHAT IS A “SPECIAL WORK”**

National says: **Generally speaking, a Special Work is something you devote a special location and people resources all year around.  Otherwise, it is considered a project.  .  Normal Conference work (such as home visits, paying rents and utilities, delivering groceries, etc.) is not a special work.**

**Type:**

Auto Program                                    Dental Service                                  Dining Room

Distribution Center                          Funeral Services                              General Assistance

Homeless Services                          Housing                                             Incarceration Services

Manufacturing/Recycling               Medical Equipment                         Medical Services

**Pantry/Food Distribution Ctr**      Pharmacy                                          Seasonal Programs

Senior Services                                Shelter                                               Single Resident Occupancy

Training Center                                Transient Aid                                    Youth Services                                 Other

From Frederic’s e-gazette Q&A:

(05-26-2016) Q: Some of our Conferences have pantries where people come in and pick up food on a regular basis. Other Conferences take food to the homes during a home visit. Other Conferences deliver food as needed and not as part of a true home visit. In the past, our reporting of these activities on the "Special Works" form has been somewhat inconsistent. We'd like to correct that. We'd appreciate any clarification.

A: Anytime a Vincentian takes food to a family it is not a "Special Work," it's part of what we do with home visits; we take food with us or deliver groceries on home visits. However, if there is a pantry operation or on-site food distribution center where food is picked up, then it is a Special Work. These are two different services we provide. Therefore, there is no conflict.

**Line 3A Fund Raising – Special Works**

Only count money generated by a special event.  If someone randomly gives your conference a check marked that it should be spent on food  for your pantry that doesn’t belong on this line because that money was not raised by a specific fund raising event.

**Line 11A – Operating Expenses – Special Works**

Buying food for a food pantry is not considered an operating expense.  That is an expense for Those We Serve.  Buying a refrigerator to store food is an operating expense.  Buying bags to put the food in is an operating expense.

**HOW TO HANDLE CDBG FUNDING**

From Frederic’s e-gazette 2-4-21

**Q: We are in receipt of some Community Development Block Grants (CDBG) focused on housing assistance. As a couple of these are city-specific, we are working with specific Conferences for the distribution of these grant funds to support our neighbors in need with rental, mortgage, and utility assistance in those cities. These grants are all contracts with the District Council and are reimbursable, based on quarterly submission of demand forms/reports. My question relates to how these funds are reported by the Conference as we do not want to double-report. And are there any special considerations as to how the Council would report this?**

A: The Council would receive the funds and report the income. The Council would then twin the funds to the Conferences as the paperwork comes through. The Conferences would report the income as “Other SVdP Contributions.” The Conferences would have to do the appropriate reporting to the Council and the Council to the grantor.

**TWINING VS CO-PAY**

**Q: What is the difference between Society twinning and co-pays?**

A: Part III of the Rule, Statute 26 (Use of Funds) states: The funds of the Society shall be used for the works of the Society, including Vincentian twinning and collaboration in payments for people we serve. When funds are given from a Conference or Council to another Conference or Council to be used as the receiver finds appropriate, this is called twinning. The distribution should be recorded as twinning. When funds are sent to another Conference as collaboration in payments for people we serve, then this is called a co-pay. When the intention for the negotiated distribution was to help a specific person or family, the co-pay should be recorded as aid to people we serve, and a case record should be established for this transaction.