

Coordinator Manual

Section 4 - InKind & Cash Match



UNDERSTANDING GEAR UP MATCH REQUIREMENTS

Understanding Match

Washington state GEAR UP is required to collect a dollar-for-dollar match, meaning that for every dollar of federal grant money spent on the project, we must collect an equal dollar amount of match in the form of state, local or donated funds. It is our responsibility to collect and document this match with the same care and attention to accuracy, accountability and timeliness as documenting the use of federal grant funds. If we do not meet the match requirement, we could have our federal funds reduced or our award could be terminated. Qualifying match contributions must be necessary to accomplish program activities, verifiable and only allowable according to GEAR UP guidelines. Match follows the same rules as the money you spend on GEAR UP. Your match must be allocable, allowable and reasonable.

School District Partner Match Requirement

Washington state GEAR UP school district partners are required to collect and document match equal to 33% of their total grant award for year 3. Calculate your school district match requirement as follows:

$$\text{Total Award} \times .33 = \text{Total Match Required}$$

NOTE: Match in a future grant year is subject to change and may either increase or decrease.

The school district's 33% match requirement must be met during the contract period. You cannot "catch up" match later. Match can be audited at any time, just the same as any other expenditure in your grant.

Definition of Match

"Match" is a general term that refers to good, services or staff time donated to the project. In the case of GEAR UP grants, it means the non-federal share of program costs. If your organization purchased the goods or services but did not request reimbursement from the grant, then the generic term "match" applies. If another person or organization donated the goods or services, then both the generic term "match" and the more specific term "in-kind" applies. Allowable match contributions may be paid for by state or local funds or donated.

Definition of In-Kind

"In-Kind" refers to non-cash contributions of goods or services made by third party individuals or organizations to GEAR UP Projects. Examples of in-kind include work done by unpaid volunteers in support of GEAR UP, fee waivers, and donations of supplies, facilities or equipment.



UNDERSTANDING GEAR UP MATCH REQUIREMENTS

How to Meet the Required Match

Collecting and documenting match on an ongoing basis is wise, efficient and much less stressful than attempting to catch up or go back and document it. When collected as part of the day-to-day program, it is easier to record accurately and monitor regularly. Breaking down a grant's match requirement on a monthly or quarterly basis makes it manageable and attainable.

Grantees may choose to assign a staff person or team to coordinate the match. School staff must receive match allowability and documentation training to be eligible to document time as in-kind match. Some schools have found it helpful to create match binders or folders for staff to keep with them as they do their GEAR UP work. By having the information and forms on hand, it makes it easier to collect match documentation as it occurs.

A sample of a suggested training outline is provided in this section. It includes the items that should be covered in a staff match training.

When considering whether or not goods or services qualify as allowed match, refer to the Common GEAR UP Costs in Section 3: Expenditure & Reimbursement Procedures. If it is an allowable expenditure, it is also an allowable match item.

Remember: If a cost is not allowable then it is not allowable as match.

Other federal funds

Match cannot be claimed from other sources/programs that are federally funded. In other words, if you receive other federal grants, it cannot be used as match to the GEAR UP program.

Note: AmeriCorps, the U.S. Army, U.S. Marine Corps, U.S. Navy, U.S. Air Force and the U.S. Coast Guard are all federally funded programs and member time cannot be counted as match.

Match can be counted only once

If you have one or more federal grants, you can only count a match contribution once. Additionally, if you partner with another federal program and provide goods or services jointly, and both programs are collecting match, you must determine which program gets the match. You may split it out and share it or one program may use it. If you have more than one grant that requires match, you cannot move match from one project to another. Each must be documented separately and the match must be used for the grant to which it was contributed.

Discounts may be counted as match

Discounts cannot be counted towards match. For example, if you order pizza for a parent meeting and the restaurant gives you 25% off, you cannot count the 25% discount as match, but if you purchase six pizzas and they give you two free, you can count the two free pizzas' value as match. This must be documented by the donor on the In-Kind Match Form - Goods and Services form, just like any other match.



UNDERSTANDING GEAR UP MATCH REQUIREMENTS

Volunteer service

When members of the community, families or students volunteer to support GEAR UP students and activities, GEAR UP recommends using the standard volunteer value set by www.independentsector.org. Per the website, as of April 1, 2016 the published rate is \$28.99 per hour (2015), which includes benefits. This would include guest speakers, parent chaperones, cross age tutors and others. This rate is updated annually in January.

College campus staff

College campus staff, when working with GEAR UP students, should document their actual salary with benefits for match purposes. They are assisting you in accordance with their regular job duties, so their normal rate applies.

School staff time

- ✓ Teacher time outside of their contract day may be counted as match, when they are engaged in GEAR UP activities. This includes planning time for GEAR UP activities, including prep time for subs when a teacher is going on a field trip.
- ✓ Teacher time attending GEAR UP sponsored professional development may be counted as match, regardless of whether or not it is during or outside of their regular contract day and includes travel time.
- ✓ Administration (building and district) and classified staff time in support of GEAR UP activities always counts as match.
- ✓ A school counselor's time may be counted as match when engaged in GEAR UP activities, if they are categorized by your district as an administrator and not as a certificated staff member (teacher). If they are classified as a teacher, then they are only eligible for match if it is performed outside of their contract day.
- ✓ Substitute pay for GEAR UP activities may count as match, if it is being paid by a non-GEAR UP source.

All paid school district teachers and staff must use the **"In-Kind Match Form – School Staff"** form to document their time as match.

School district physical space and equipment

Use depreciation or cost allowance to value space and equipment, as allowed in the Depreciation and Cost Allowance section of OMB Circular A-87.

Guest speakers and career fairs

Guest speakers and career fair presenters who are providing job and career information to GEAR UP students may document their actual salary and benefits for match purposes. If a donor does not provide their actual rate of pay, you must use the volunteer rate of \$28.99.



IN-KIND MATCH FORM – SCHOOL STAFF

Directions: School district staff members, who contribute time to GEAR UP, should complete and sign this form. (Refer to the guidelines in Section 4: In-Kind Match Documentation and Reporting for qualifying activities) Include on the Monthly Match Summary Form and submit with the monthly A19 Invoice Voucher.

School Staff Name: _____

School Name: _____

Month & Year: _____

Position:

- Administrator Teacher
 Counselor Classified Staff
 GEAR UP Staff Other _____

Day of the Month	Code (see table)	Number of Hours	Salary and Benefits per Hour (\$)	Value	Code #	Activities
1.					1	Provided information to students and/or families to help students learn about college and/or career opportunities, preparation, and information. May include class activity, job shadow, guest speakers, etc.
2.					2	Prepared class activity to help underachieving students and/or promote rigor.
3.					3	Implemented effective prevention strategies to decrease dropout rate.
4.					4	Chaperoned and/or facilitated a GEAR UP field trip.
5.					5	Provided job shadow or career opportunity for students.
6.					6	Tutored or mentored students outside of classroom time.
7.					7	Prepared students for standardized testing, including PSAT, SAT, PLAN, EXPLORE, ACT, ASVAB, COMPASS, ACCUPLACER, READYSTEP.
8.					8	Provided information about financial aid, including FAFSA, scholarships, College Bound Scholarship.
9.					9	Provided information to students and/or families about the college application process.
10.					10	Prepared students for careers in Math, Science, Engineering, and Technology with specific classroom based activities or career information.
11.					11	Developed family and community partnerships to increase parent engagement.
12.					12	Planned and/or participated in a GEAR UP-sponsored event or meeting.
13.					13	Participated in professional development which will benefit GEAR UP students.
14.					14	Provided services for invoicing, in-kind match, budgeting, data collection, or other administrative functions of the GEAR UP grant.
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
TOTALS						

I certify that all time and effort being claimed as in-kind match directly supported the GEAR UP project and GEAR UP students. I have not been compensated by any federal funds for these activities, nor has any of this time been donated as in-kind match for any other program. I hereby certify, UNDER PENALTY OF PERJURY under the laws of the State of Washington, that this information is true and correct.

For teachers/certificated staff:
The time donated to conduct these activities occurred outside my normal work duties, beyond my normal contract day.
For GEAR UP paid staff:
The time documented is beyond paid GEAR UP time.

X _____
Contributor's Signature

X _____
Date

X _____
School District's Signature

X _____
Date



**IN-KIND MATCH FORM
GOODS AND SERVICES**

Directions: Donors who provide in-kind donations of services, goods and supplies and travel, should complete and sign this form. Include on the Monthly Match Summary Form and submit with the monthly A19 Invoice Voucher.

Name: Kelly Queen - Manager	School District: Super School
	School District: Super School District
Organization Name & Address: Wal-Mart	Month & Year: September 2015

Date of Contribution	Detailed Description of Services Rendered	# of Hour(s)	Rate per Hour (\$)	Total
			TOTAL	
Date of Contribution	Detailed Description of Goods and Supplies Provided	# of Unit(s)	Rate per Unit (\$)	Total
09/01/15	Donated 250 pencils with college logos	250	1.00	250.00
09/01/15	Delivered donation to school	0.50	27.54	13.77
			TOTAL	263.77
Date of Contribution	Detailed Description of Travel Incurred	# of Mile(s)	Rate per Mile (\$)	Total
09/01/15	Miles driven	10	0.540	5.40
			TOTAL	5.40
			GRAND TOTAL	269.17

The information listed on this form is an accurate estimate of the services rendered, goods and supplies provided and travel incurred that I have provided to the GEAR UP program. I hereby certify, UNDER PENALTY OF PERJURY under the laws of the State of Washington, that this information is true and correct.

X_Kelly Queen_____	X_09/01/15_____
Contributor's Signature	Date
X_Sally Coordinator_____	X_09/01/15_____
School District's Signature	Date



IN-KIND MATCH FORM – SCHOOL STAFF

Directions: School district staff members, who contribute time to GEAR UP, should complete and sign this form. (Refer to the guidelines in Section 4: In-Kind Match Documentation and Reporting for qualifying activities) Include on the Monthly Match Summary Form and submit with the monthly A19 Invoice Voucher.

School Staff Name: Tommy Teacher

School Name: Super School

Month & Year: September 2015

Position:

- Administrator Teacher
 Counselor Classified Staff
 GEAR UP Staff Other _____

Day of the Month	Code (see table)	Number of Hours	Salary and Benefits per Hour (\$)	Value
1.				
2.				
3.	4	8	59.45	475.60
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.	12	4	59.45	237.80
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
31.				
TOTALS		12	59.45	713.40

Code #	Activities
1	Provided information to students and/or families to help students learn about college and/or career opportunities, preparation, and information. May include class activity, job shadow, guest speakers, etc.
2	Prepared class activity to help underachieving students and/or promote rigor.
3	Implemented effective prevention strategies to decrease dropout rate.
4	Chaperoned and/or facilitated a GEAR UP field trip.
5	Provided job shadow or career opportunity for students.
6	Tutored or mentored students outside of classroom time.
7	Prepared students for standardized testing, including PSAT, SAT, PLAN, EXPLORE, ACT, ASVAB, COMPASS, ACCUPLACER, READYSTEP.
8	Provided information about financial aid, including FAFSA, scholarships, College Bound Scholarship.
9	Provided information to students and/or families about the college application process.
10	Prepared students for careers in Math, Science, Engineering, and Technology with specific classroom based activities or career information.
11	Developed family and community partnerships to increase parent engagement.
12	Planned and/or participated in a GEAR UP-sponsored event or meeting.
13	Participated in professional development which will benefit GEAR UP students.
14	Provided services for invoicing, in-kind match, budgeting, data collection, or other administrative functions of the GEAR UP grant.

I certify that all time and effort being claimed as in-kind match directly supported the GEAR UP project and GEAR UP students. I have not been compensated by any federal funds for these activities, nor has any of this time been donated as in-kind match for any other program. I hereby certify, UNDER PENALTY OF PERJURY under the laws of the State of Washington, that this information is true and correct.

For teachers/certificated staff:

The time donated to conduct these activities occurred outside my normal work duties, beyond my normal contract day.

For GEAR UP paid staff:

The time documented is beyond paid GEAR UP time.

X Tommy Teacher
Contributor's Signature

X September 30, 2015
Date

X Sally Coordinator
School District's Signature

X September 30, 2015
Date



DEPRECIATION AND USE ALLOWANCES

(Source: OMB Circular A-87).

- a. Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.
- b. The computation of depreciation or use allowances shall be based on the acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same State shall not be considered unrelated third parties for this purpose.
- c. The computation of depreciation or use allowances will exclude:
 - (1) The cost of land;
 - (2) Any portion of the cost of buildings and equipment borne by or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and
 - (3) Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.
- d. Where the depreciation method is followed, the period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

Depreciation methods once used shall not be changed unless approved by the Federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at the time of donation.

DEPRECIATION AND USE ALLOWANCES

- e. When the depreciation method is used for buildings, a building's shell may be segregated from the major component of the building (e.g., plumbing system, heating, and air conditioning system, etc.) and each major component depreciated over its estimated useful life, or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.
- f. Where the use allowance method is followed, the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs. The use allowance for equipment will be computed at an annual rate not exceeding $6\frac{2}{3}$ percent of acquisition cost. When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g., plumbing system, heating and air condition, etc.) cannot be segregated from the building's shell.

The two percent limitation, however, need not be applied to equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes (e.g., dentist chairs and dental treatment units, counters, laboratory benches bolted to the floor, dishwashers, modular furniture, carpeting, etc.). Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or extensive alterations or repairs, to the building or the equipment. Equipment that meets these criteria will be subject to the $6\frac{2}{3}$ percent equipment use allowance limitation.

- g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated, after taking into consideration the amount of depreciation previously charged to the government, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.
- h. Charges for use allowances or depreciation must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Governmental units will manage equipment in accordance with State laws and procedures. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.

Description of Depreciation

Washington State Administrative & Accounting Manual

30.20.70.b

Depreciation normally begins when an asset is purchased or completed, and accepted. However, if it is not placed into service immediately, depreciation should begin when the asset begins to lose value. Either option should be applied consistently and should be reasonable in the circumstance. Depreciation may be calculated using either the straight-line or composite method.

- To calculate depreciation using the **straight-line method**:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful Life}}$$

- **Composite method** based on weighted average estimated lives or an estimate of the useful life of the grouping of assets; such as library resources. The assessment could be based on condition assessments or experience with the useful lives of the groupings of assets. A consistent composite depreciation rate should generally be used throughout the life of the grouping of assets, but the rate should be recalculated if the composition of the assets or estimate of the useful lives changes significantly.

For example, if the average useful life of library resources, or portion thereof, was estimated to be 25 years, an annual depreciation rate of 4% would be used. The annual depreciation expense would be calculated by multiplying the annual depreciation rate by the cost of the collection.



SAMPLE GEAR UP MATCH TRAINING OUTLINE

GEAR UP MATCH TRAINING

SUGGESTED OUTLINE

1. Definition of Match

- Items donated to the project (school districts share of the program costs)

2. Definition of In-Kind

- Non-cash contributions of goods or services made by third party individuals or organizations
 - Examples include: work by volunteers, waivers, donations of supplies, facilities or equipment.

3. GEAR UP Match Requirement

- In year 4, GEAR UP grants require a \$0.33 match for each \$1.00 of grant funding. Our school's grant award is for \$_____ and requires a match of \$_____.

4. Match Qualifications

- Ask yourself the following question: "Is the good or service an allowable expense that could be purchased using federal funds?"
- Match needs to be reasonable, necessary, well documented and consistent.
- Details need to be specific and clear.
- Generally, the same requirements apply to the cash/in-kind match as they do to the expenditures.
- Match must be met in the year of the grant budget. You cannot play "catch up."
- The expense must be:
 - Necessary to implement the program.
 - Reasonable, in that a prudent person would determine that the cost is appropriate.
 - Allocable to the objectives of the award.
 - Compliant with the federal administrative regulations that govern the program.
- Match cannot be claimed from other sources/programs that are federally funded, such as AmeriCorps, the U.S. Army, U.S. Marine Corps, U.S. Navy, U.S. Air Force and the U.S. Coast Guard.
- Match can only be counted once.
- Donations may be counted as match if documented as such.

5. Teacher Time

- Teacher time beyond the contract day, in support of GEAR UP, counts as match. This includes planning time for classroom activities, substitute preparation, developing new rigorous lessons that support GEAR UP objectives, attending field trips, etc.



SAMPLE GEAR UP MATCH TRAINING OUTLINE

- Teacher time attending GEAR UP sponsored professional development counts as match, including travel time.
- All teacher time submitted as match must support the goals and objectives of the program and be in addition to the general tasks expected of a teacher.
- The teacher's normal hourly rate plus benefits is used to calculate the value.

6. Other School Staff Time: Administrators and Classified

- All time devoted to GEAR UP specific activities can be counted as match at the same rate that person is normally paid, including benefits.
- All staff time submitted as match must support the goals and objectives of the program and be in addition to the general tasks expected of the employee.

7. School Counselors' Time

- A school counselor's time may be counted as match when engaged in GEAR UP activities if they are categorized by your district as an administrator and not as a certificated staff member (teacher). If they are classified as a teacher, then they are only eligible for match if it is performed outside of their contract day.