

IN-KIND

1. DEFINITIONS

In-kind is divided into seven areas:

1. **Personnel** All in-kind dollars for volunteer services.
2. **Travel** Mileage for transporting children, parents, etc.
3. **Equipment** Any item donated which requires an inventory number (value of \$5000.00 or more).
4. **Supplies** Donated items not requiring an inventory number (including all cash gifts).
5. **Food** Value of edible items
6. **Occupancy** Donated space as well as space used for home visits for center and home-based programs. Space donated to the agency is recorded at fair market value to be determined by an appraiser or reliable Realtor. This should be updated every two years.
7. **Child care** Providing Child care for volunteer's siblings.

2. ALLOWABLE IN-KIND

1. Classroom/Office Volunteers
2. Policy Council/Committee Meetings
3. Court Assigned Community Service (Office, Kitchen, Yard).
4. Spring/Fall Clean-up of facilities (Boy and Girl Scouts, Parents etc.).
5. United Way Grants
6. Space donated by third party (Fair market value less rent paid equals donation).

3. ADMINISTRATIVE LIMITATIONS

1. Appraisal of Property by Realtor/appraiser if donated. Check every two years.
2. Reductions in normal legal costs.
3. Reductions in normal medical/dental costs.
4. Reduction in normal printing costs.
5. Donations by local merchants for Head Start activities.
6. Donations from senior service organizations.

4. UNALLOWABLE OR QUESTIONABLE IN-KIND

1. Donated hours from staff
2. Excessive used toy donations
3. Excessive clothing donations
4. Excessive book donations
5. Foods containing sugar
6. Valuing space donated by grantee at fair market value
7. Spot announcements on the radio