

UMCHS

Make a Difference

MATCH AND IN-KIND

Policies & Procedures

**Every Child Deserves a
Head Start!**



This document includes an introduction, UMCHS philosophy regarding match and the reasons for developing a protocol for match and in-kind collection, tracking and acknowledgement. The simplified process includes the essential forms and a glossary of terms.

Philosophy: Why Philanthropy is core to our mission.

We believe that every child deserves an opportunity to grow and learn, to be equipped in such a way that children and their families thrive, and in turn, make a significant contribution to their communities and the future of tomorrow's children.

In keeping with that standard we strive to locate funding and resources, both federal and non-federal, to support and provide children and their families with the necessary tools to create happy and healthy futures for this generation and the generations to come.

We also believe that it is our responsibility to develop and encourage relationships with other organizations, communities, schools, and people who possess the abilities and resources to provide financial support of Cash and In-Kind services to our programs in the form of materials or volunteer service.

UMCHS will utilize a coordinated and unified method of tracking that will ensure that no match or In-Kind contribution is unused, undervalued or unacknowledged.

Following is a synopsis of Match and In-Kind Procedures to follow to ensure that all match or In-Kind contribution is noted, in accordance with procedure.

What are the resources we as an agency should be tracking and coordinating?

- Donations of cash or money....typically referred to as cash match
- Donations of other resources such as materials for program use, diapers for maternity services, door prizes for Head Start, CASA events, etc.....typically referred to as In-Kind
- Volunteer services, such as time spent assisting in the classroom or as a helper on a bus trip.....typically referred to as In-Kind
- Donations of space for program use....typically referred to as In-Kind

What is the process?

It is simple.....For Cash and Gifted Goods

- Staff receives donation of cash money or goods.
- Staff completes charitable donation receipt (and any appropriate backup documentation related to type of goods provided or donation and program beneficiary, if acknowledged by donor).
- Staff attaches receipt to donation and gives cash or check along with a receipt to fiscal department to be locked in the safe per financial internal controls for cash).
- Staff places copy of receipt in fiscal manager box or folder.
- Fiscal Manager will:

Add the donation information to the donor and In-Kind database.

- A. Generate a letter of thanks and receipt to the donor.
- B. Copy the relevant Program Manager/Director.
- C. Send a formal letter to the donor at the end of the year outlining the donation and its value for tax purposes.
- D. Send report to Senior Leadership Team and Fiscal Director semi-annually in January and June.
- Program Manager/Director will send letter (or note) of thanks for donations over \$100 or as recommended.
- Executive Director will authorize distribution of donation to programs.

It is simple.....For Volunteer Services

- Volunteer completes and signs volunteer form which will track service hours and mileage where appropriate.
- The volunteer form is given to team leader for authorization.
- If volunteer service is a one-time donation, only the charitable donor receipt signed by the volunteer is required.
- The Team Leader submits the form to the HR/Volunteer Coordinator who will input the volunteer service data into the In-Kind spreadsheet (the spreadsheet will be formulated to self-tabulate the value of the service). **Please note that the volunteer service forms are to be retained in the fiscal office.
- The Fiscal Manager and Fiscal Director will have access to the spreadsheet for the purposes of tracking In-Kind for program purposes.
- The Fiscal Manager will send a formal letter to the volunteer at the end of the year outlining the donation and its value for tax purposes.

It is the responsibility of UMCHS to look for and track cash donations and In-Kind matching for UMCHS programs. In order to meet this requirement, it is necessary to follow a plan that outlines the steps needed to accept, track and distribute cash match and In-Kind.

Some of your grants and contracts have clear rules regarding cash match and In-Kind – you must read your grants/contracts and indicate the cash match/In-Kind requirements on the face sheet of the contract routing form that applies to your grant/contract. (Relevant information regarding match should be reflected on the contract routing form grant section).

A technical summary of roles and responsibilities follows: You may see the following verbiage in your contracts so, it is important to have a grasp of this terminology (see glossary at the back for further clarification of underlined words):

What programs are responsible for NFS (Non-Federal Share)? The Notice of Award (NOA) specifies the type of NFS required, whether it be cash contribution or In-Kind, and the percentage of cash or In-Kind that is necessary to be in compliance with the terms and conditions of the grant.

What is the necessary documentation for the two types of NFS?

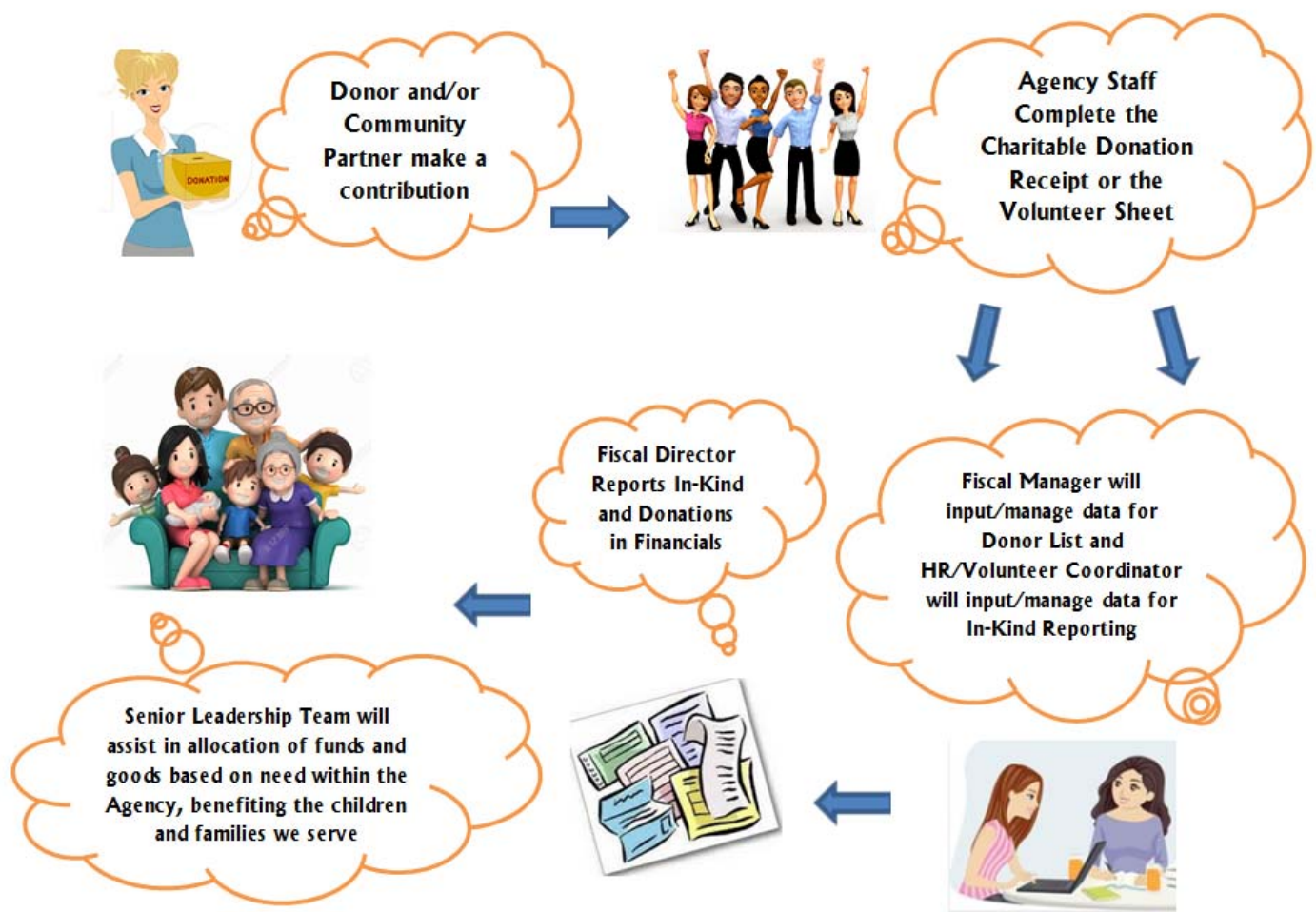
1. Donation of cash which requires completion of donation receipt
2. Donation of time, services, resources which requires completion of donation receipt along with volunteer paperwork associated with donation

UMCHS MATCH AND IN-KIND PROCEDURES

Who is responsible for completion of match and in-kind paperwork?

- Any staff member who receives a donation of cash or check must record the UMCHS donation and sign the paperwork and place it in the box/folder for fiscal manager.
- Any staff member assigned to track volunteer services in each program must initiate completion of signed volunteer paperwork and the donation form and give it to the Team Leader.
- The Team Leaders places the volunteer paperwork in the box for the HR Assistant/Volunteer Coordinator who completes the calculations and enters the information into the In-Kind Spreadsheet in the shared drive.
- The HR Assistant/Volunteer Coordinator will place the Volunteer Services Paperwork in the Fiscal Manager's box/folder.
- Fiscal Manager will follow procedures as outlined above.

The procedure outlined above allows us to uplift those who support children and those who care for them in a heartfelt and purposeful way. See Flow Chart below for visual demonstration of the process:



UMCHS MATCH AND IN-KIND PROCEDURES

To recap for further detail:

Cash Donor – Donor completes and signs receipt of donation and gives paperwork to staff member who in turn gives donation receipt to Fiscal Manager for recording into cash match spreadsheet – spreadsheet reviewed periodically by Fiscal Director, Program Managers and Senior Leadership Team are sent a report by Fiscal Manager semi-annually.

Donation of Goods - Donor completes and signs receipt of donation and gives receipt to staff member who in turn gives donation receipt to Fiscal Manager for recording; the spreadsheet is reviewed periodically by the Fiscal Director, Program Managers and Senior Leadership Team are sent a report by Fiscal Manager semi-annually.

Donation of Resources, i.e., space - Donor completes and signs receipt of donation and gives to staff member who gets proper authorized signature – approved donation receipt is given to Fiscal Manager for recording – the spreadsheet is reviewed periodically by Fiscal Director, Program Managers and Senior Leadership Team are sent a report the by Fiscal Manager semi-annually.

Donation of Volunteer Services – Volunteer completes and signs receipt of donation of services accompanied by completed volunteer paperwork provided by staff. The HR/Volunteer Coordinator or Program Manager/Director reviews, verifies and signs off on volunteer hours. HR/Volunteer Coordinator records the data in the In-Kind spreadsheet and the paperwork is sent to Fiscal Manager for recording in the donor database – spreadsheet goes to Fiscal Director; Program Managers and Senior Leadership Team are sent a report the by Fiscal Manager.

Handling of specialized donation

Any donation that is unique or questionable will require the review of the Executive Director, Deputy Director and Fiscal Director for acceptance and a determination of next steps.

Other:

1. Donor receipts and posters explaining the process will be sent to all sites and locations, on websites, and reviewed in staff orientations, Team Leader meetings, Senior Leadership Team, Policy Council and Board Meetings.
2. If staff is unsure about a donation or if it can be regarded as match, he/she should submit the information on a donation request with the question to the Fiscal Manager.
3. The Executive Director, with input from the Deputy Director, Associate Director and Fiscal Director, and Fiscal Manager will determine how to apply credit if there is no clear indication provided on donation receipt.
4. Program Financials will reflect applied and distributed discretionary funds semi-annually.
5. A new corporation cost center (960) will be used to collect and track philanthropic donations and specifically earmarked or designated to a particular program. Account code 4200 along with any relevant location code and purpose destination and any limitations (contract code) will be used to track discretionary donations.



Charitable Donation Receipt

Donor Name _____ Date _____

Address _____

Phone Number _____ Email Address _____

Donation Type: Cash (Amount) _____ Goods (Dollar Value) _____ Services (Dollar Value) _____ Professional

Volunteer Services (Staff must follow up or attach volunteer paperwork) If one time only, volunteer to record hours/tasks below

Space and space-related infrastructure (Staff must follow up or attach appropriate paperwork)

If Goods or Services please describe _____

Hours _____ Tasks _____ Donor Signature _____

Please describe your connection with our agency _____

If any, please detail any special instructions regarding use of donation _____

Received by _____ Program/Location _____

White Copy to Fiscal Department Yellow Copy to Community Development Department Pink Copy to Donor

Thank you for your contribution. No benefit was bestowed upon this donor in exchange for this contribution... other than the joy of giving to an organization that supports programs for children and families. Umatilla-Morrow County Head Start is an exempt organization as described in Section 501(c)(3) of the Internal Revenue Code; EIN/Tax ID Number 93-0937286.

UMCHS

VOLUNTEER SHEET/HOJA DE VOLUNTARIO GROUP/EVENT VOLUNTEER SIGN UP



Classroom/Center
de Clase/Centro

Family Policy Council

CASA

Event

Other

CENTER/Centro/CLASSROOM/de Clase _____ Other Location _____ MONTH-YEAR/Mes-Ano _____

VOLUNTEER NAME Nombre de Voluntario (Please Print/Letra de Molde)	VOLUNTEER SIGNATURE Firma del Voluntario	HS PARENT Padre de HS	DATE Fecha	TOTAL HOURS Horas	TYPE OF ACTIVITY	STAFF INITIALS
TOTAL HOURS						
TOTAL VALUE – MEETING LENGTH						

PARENT SIGNATURE/FIRMA DEL PADRE _____ Date _____

TEAM LEADER SIGNATURE _____ Date _____

GLOSSARY

Allocable/Allowable Cost: Third party in-kind contributions can count toward satisfying a matching requirement only where, if the agency were to pay for them, they would be considered allowable. Allowable costs are determined by the tests of reasonableness, necessity and allocability as defined in Title 2 of the Code of Federal Regulation (**2 CFR 215, 23 and 2 CFR 230**)

Appraisal: The practice of determining the value of real property.

Cash Contributions: The grantee's cash outlay, which is generated by the grantee or donated by a third party, and is expended to fund allowable program costs. Cash match counts toward the non-Federal share requirement when expended, not when donated to or generated by the grantee. Cash match can consist of state or local funds, or private or corporate donations. It cannot include funds received from any Federal source except as defined in specific statutory language. A grantee may provide matching in the indirect cost category by reducing the allowable charges to the grant per the indirect cost rate as approved in the indirect cost agreement. Grantees must be aware that this allowability is subject to the 15 percent administrative cost limitation.

Collaborations/Partnerships: Positive relationships with school districts and other community service providers in the area. These relationships will provide goods, services and space that may be used for larger in-kind contribution. Developing partnerships can result in enhanced program services. The services that are provided are usually program-wide and help to generate larger in-kind donations.

Documentation: Written proof that a service has been provided or a donation has been received. Examples include receipts, timecards, and invoices for proof of payment.

In-Kind: Property or services that benefit a grant-supported project or program and are contributed by non-Federal third parties without charge to the grantee. In-kind contributions may consist of the value of real property and equipment and the value of goods and services directly benefiting the grant program and specifically identifiable to it. In-Kind match is counted for the period when the services are provided or when the donated goods are received and used.

Match: Match is the non-Federal share of costs that the grantee or grantee's partners are required to contribute to accomplish the purposes of the grant.

Non-Federal Share (NFS): That portion of the total costs of the program provided by the grantee agency in the form of in-kind donations or cash match received from third parties or contributed by the agency. In-kind contributions must be provided and cash expended during the project period along with Federal funds to satisfy the matching requirements.

Total Costs: All allowable costs of a program incurred by a grantee including the Federal and non-Federal share. Total costs do not include those paid by any other sources that are not part of the approved budget such as the U.S. Department of Agriculture (USDA). Total costs are the net of applicable credits such as refunds and rebates.

Volunteer: An individual providing a service that is necessary to the operation of the Head Start program at no cost to UMCHS, Inc.