

OESD 114 Head Start/ECEAP/Early Head Start

In-Kind Matching Documentation

Non-federal Share Procedures

Non-federal share or In-Kind for Head Start is collection of cash or receipt of goods and/or services benefiting the HS and EHS programs. It is required by federal law to collect in-kind valued at 25% of the total Head Start or Early Head Start grant.

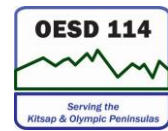
All donations, materials, equipment or services, needs to be within the scope of allowable, allocable and reasonable expenditures for HS & EHS, as defined by subpart E “Cost Principles” of 45 CFR Part 75 Uniform Guidance

- All In-Kind must meet the same documentation requirements as any other expenditure, as described in 45 CFR part 75 200.306(j) “For third party in-kind contributions, the fair market value of goods and services must be documented and to the extent feasible supported by the same methods used by the non-Federal entity”.

If there is a cash, materials or piece of equipment donation, please follow the Olympic ESD 114 procedure for accepting the donation (Olympic ESD 114 Board procedures, #6120 Gifts from Public). Use the “Donated In-kind Goods and Services Guidelines” in addition to the Board procedures. Cash is not in-kind until spent toward an allowable expenditure benefiting the program.

For donated services, please ensure the following are met:

1. A description of the position or service and how it is a benefit to the Head Start or Early Head Start program
2. A calculation of how the in-kind dollar amount was derived, the source or basis of the calculation, and copies of the source. For example, if the service is staff time, then a copy of the salary schedule showing the position and placement on the salary schedule.
3. If the in-kind contribution is payment for rent or utilities, please provide a copy of the rent agreement showing the payment amount, or a copy of the utility bill. Unless this is covered by market rate appraisal.



4. Not included as contribution for any other Federal Entity.

All forms submitted for In-kind must be originals, signed by either the individual providing the contribution or an authoritative agency representative of the contributing agency.

Forms received from classroom and Home Visiting programs must be signed by the supervising coordinator assistant.

Partner Agency forms must be signed by the contact Program Manager or Director.

In the case of community partners who provide Head Start or Early Head Start services under contract, their last year's letter of in-kind match contribution will serve as the projections for the following year. They will update this letter in June to accurately reflect their contribution for the year and this will be used in the Head Start Continuation application in July of same year.

Donated Space Valuation: Every three years a licensed Appraiser performs a market rate appraisal to insure accurate value of space donated by School Districts and Community Partners including child care partners. This requirement is cited in 45 CFR part 75 200.306(i)(3).