Match or Not? An In-Kind Contribution Activity

Big Apple City Center is a new, non-profit 501(c)3 organization located in the state of New York. The organization recently received a CNCS-funded grant. The organization also has a grant from the U.S. Department of Education for its education research program.

Upon your return from the Financial & Grants Management Program Training, you've been asked to determine the following for these in-kind contributions: the value of the contribution, what documentation is needed, and whether it can be included as match for the CNCS-funded grant. Use the following table to record your answers.

➔ Note to Presenter: Explain that for all questions you must determine which portion of the items or services related to the CNCS-funded project and what was non-CNCS [this portion could not be included as match to the CNCS grant]

Items or Services Contributed	Value	Documentation	Included in Match?	
			Yes	No
1. Big Apple City Center received a donation of 5 computers from Dell. The computers have a fair market value of $1,500 each.	$1500 x 5 = $7,500	Signed letter from Dell describing the computers, value and date	Yes	
2. A longtime volunteer has a family member who works for Geek Squad as a computer technician. The technician wants to "give back" and volunteers 2 hours every week to update the computer systems and software, and fix e-mail problems. This individual earns $49 per hour at Geek Squad.	$49/hour x 2 hours x 52 weeks = $5,096 [consider if rate is reasonable and what the org would normally pay]	Monthly (minimum) time log from volunteer and letter stating # of hours volunteered, and rate of pay and support, e.g., copy of a paystub	Yes	
3. A new volunteer in the program wants to donate 2 tickets to an upcoming New York Yankees baseball game to help the program with its annual fundraiser. Each ticket has a face value of $350. Since the team is expected to win this year's World's Series, all games are sold out and the only way to get tickets is through ticket brokers who are selling them for $700 each.	$___ whatever they sell the tickets for [e.g., $500 x 2 = $1,000 for match], cannot use advertising costs	Copy of tickets, copy of check from purchaser, form that shows amount paid for the tickets; thank you letter to donor who bought tickets	Yes	
4. Gotham City Repair & Service provided coupons for a free oil change to all 5 Big Apple City Center employees. The value of each oil change is $30.	$0, since this is not related to the CNCS project	N/A		No
5. The New York University provides a conference room for Big Apple City Center, on an as needed basis. A university official represented that the fair market value of the room was $150 per usage. Big Apple City Center used the room 10 times throughout the year: 8 program trainings, 1 education research forum, and 1 Big Apple City Center holiday party.	$150 x 8 = $1,200 [cannot include forum or entertainment]	Letter from the University with value, how FMV was determined, and dates of usage	Yes	
6. To purchase program supplies, the Big Apple City Center staff hosted a bake sale. They generated $2,500. The volunteers used the kitchen of a local church to bake all of the food, and received donations for all of the food ingredients.	$2,500 generated, but not the kitchen, supplies, planning, or hosting costs	Receipts or spreadsheet showing the money raised [copies of checks]; thank you letter to donors	Yes	

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