

Cash & In-kind

What is the Cash & In-Kind Program Match?

Cash and in-kind contributions to Smart Start that qualify as program match are supporting contributions that do not come from state sources but help us serve program objectives.

Not All Contributions Qualify as Program Match

For example, a grant that will be used to fund an early childhood program that Smart Start *could have funded* should be considered a program match. On the other hand, a grant received by an LP that will be used for an adolescent program, which Smart Start *could NOT have funded*, would **not** be considered a Smart Start program match. Grants used for early childhood-related expenditures that are otherwise prohibited uses of Smart Start funds, such as promotional items or capital expenditures, would also be disallowed.

Why do we need Cash & In-Kind Program Match?

Smart Start is required by legislation to match a portion of state funds with non-state funds. In order to meet our legislative requirement overall, the North Carolina Partnership for Children (NCPC) requires each Local Partnership to match **19%** of its combined Administrative and Services available funds each year.

Cash Match Defined

Reportable cash match includes cash and checks received by an LP and/or received directly by a Smart Start program.

- Cash and check donations
- Some grants from sources other than state funds
- Parent fees
- Board member donations
- Fundraising

In-Kind Match Defined

In-kind matching contributions are services or materials donated to an LP and/or received directly by a Smart Start program. In-kind contributions generally represent donations for an activity that, if not donated, could have or would have been paid for with Smart Start funds.

Examples of common in-kind matching contributions that may be counted include:

- Office or classroom space
- Utilities and other facilities costs
- Meeting space
- Staff support
- Professional volunteer services
- Non-professional volunteer services

Non-professional volunteer hourly rate: Each fiscal year, the rate at which non-professional volunteer hours will be valued changes. Per the legislative requirement, this is based on the statewide average wage rate listed in the most recent annual Employment and Wages in North Carolina report. Once set for a given fiscal year, this amount will be used for the entire fiscal year. This is not a “state rate” for volunteer time, but more specifically a Smart Start rate as defined in Smart Start legislation. Use of this rate outside of Smart Start is not appropriate.