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## SECTION 3 MATCH

### 3.1 Fiscal Match (Dollar-for-Dollar)

GEAR UP schools are required to provide match equal to or greater than the amount expended in granted funds. This means a school with \$150,000 award will be required to show matching dollars of \$150,000 if the full grant is used. It is the intent of Congress that schools bring together resources locally to advise and assist with college readiness. For every dollar of Federal money there must be at least one dollar in state, local, institutional, or private money provided as in-kind or cash supporting the GEAR UP project in your school.

**All federal cost principles that guide spending apply equally to matching contributions.** If the use of federal funds is not permissible for a purchase, then the use of non-federal funds for such a purchase is also not permissible as match. Matching contributions must meet the allowable, allocable and reasonable test, just as they would if federal funds were to be used. Funds or efforts that would be occurring in the absence of GEAR UP are not allowable match.

Table 1 Six Types of Match

<p><b>Scholarships</b>- Financial assistance designated for GEAR UP students.</p> <p>Type: Cash Match</p>	<p><b>Waivers</b>- The amount of tuition, fees, room, board waived or reduced for GEAR UP students (from tribal or community colleges only).</p> <p>Type: In-Kind</p>
<p><b>Cash</b>- Cash donated to purchase materials, supplies, or services for a GEAR UP project.</p> <p>Type: Cash Match</p>	<p><b>Discounts</b>- The documented amount on the price of products or services that is waived or reduced for a GEAR UP project.</p> <p>Type: In-Kind</p>
<p><b>Time and Effort</b>- The amount contributed in time, on GEAR UP services, by volunteers or paid staff.</p> <p>Type: In-Kind</p>	<p><b>Donated Items</b>- The documented value of donated items such as equipment, supplies or use of facilities.</p> <p>Type: In-Kind</p>

#### 3.1.2 What are the matching requirements For GEAR UP?

- **Dollar-for-dollar match:** Section 404(b) of the Higher Education Opportunity Act requires that at least 50% of the **total** cost of a GEAR UP project is paid with state, local, institutional, or private funds. That is, for each dollar of federal funds received, at least one dollar of non-federal funds must be contributed. This match requirement relates to actual funds spent, not on the total funds granted.
- **Overall match:** Contributions are matched “overall” as opposed to category by category. That is, a school does not need to match federal funds spent within each expenditure category, but the overall dollar amount must be matched.

- **Source of matching contributions:** Matching contributions may be made from any non-federal source, including non-federal grants. Match or cost share requirements may be satisfied by (1) any necessary and reasonable costs paid by the grantee and verifiable in the accounting records; or (2) the value of third-party in-kind contributions.
- **Exception to the rule:** If a school is located on an Indian Reservation and the school receives federal funds “in lieu of taxes,” those federal funds, referred to as Impact Aid Funds, may be used as matching contributions.

A good question to ask when trying to determine whether a specific item or activity qualifies as allowable match is: *“Does the GEAR UP program benefit in any way from this activity or expense and how can I document it?”*

### 3.1.3 Are there any limitations with respect to matching contributions?

- **Match needs to tie back to the Implementation Plan.** This means that as you do planning, you are thinking of match. If you ask for \$1500, can you see a pathway to provide a portion of \$1500 in match? Whose time and resources will be contributing to the service? How will you capture that contribution?
  - If you are using items as match that were developed as a result of having GEAR UP in your school, it may or may not count as match. It will be reviewed by the State Team. If you intend to count it, please provide the date the service originated, and propose it to the State Team. If approved, it should be included in the IP as match. Examples of this include counting the time of someone hired to monitor attendance because the school sees the value of going the extra mile to encourage attendance or hiring a para to assist in classes to help students struggling to keep up. Ask yourself, is this something the school is required to do because of licensing or State law? If the answer is yes, it will likely not be allowable match.
- **All matching contributions must be verifiable in the grantee’s records.**
- **Matching contributions can be counted only one time:** A matching contribution may be counted as cost-sharing towards only one federal project. Multiple GEAR UP grants given to one school during one grant period qualifies as one federal project. If a grantee has multiple federal grants, the same contributions cannot be counted as cost sharing for two or more federal grants.
- **Matching contributions must be incurred solely to advance the goals of GEAR UP:** If matching contributions benefit both a GEAR UP project and another project or entity, the matching contribution must be credited in the proportion that it benefits the GEAR UP project. For example, if a GEAR UP school hires a tutor to work with both GEAR UP students and students that are not in the GEAR UP program, only the time spent with the GEAR UP students may be counted as match. Another example is when a school pays for software that benefits all grades in the school. Only a portion of the cost can be counted—that which covers GEAR UP students.
- **Matching contributions cannot be shifted from one project to another:** Grantees that have more than one federal grant must document match separately for each grant. Matching contributions cannot be shifted from one project to another. However, GEAR UP will allow both an annual GU grant and a summer GU grant that are under the same grant cycle to be tracked at the same time.

- **Matching contributions must occur during the grant period:** Reported matching contributions must occur during the same year as the grant and align with the established GEAR UP year (September 1 to August 31). Additional match reported over the dollar-for-dollar requirement cannot be used to meet future years' match requirements. However, please report any additional match available. This reduces the need to go back and find additional match if not all the original match submitted is allowed. It also may reduce the match required in later years.
- **Teacher salaries and benefits and certified Counselor's cannot be counted as GEAR UP match if their contribution is done during the contract day.** However, if they are working beyond their contract day on activities directly related to GEAR UP, that time may be counted. For example, if they are preparing new STEM or advanced placement lessons after their contracted day, it is allowable match. But their time teaching that lesson during their contract day is not match. If they are chaperoning after hours, that can be match also.

WHETHER YOU USE THE VOLUNTEER RATE OR A TEACHER'S ACTUAL WAGES, DEPENDS ON IF THEIR EXPERTISE IS CRUCIAL TO THE ACTIVITY. ON A TRIP WHERE STEM IS THE FOCUS AND THEY ARE TEACHING STEM CONTENT, USE THEIR PROFESSIONAL SALARY. IF THEY ARE THERE AS A CHAPERONE , THEN USE THE VOLUNTEER RATE FOR THEIR TIME.

- **Other school staff's time** (not certified teachers or counselors) may be counted during the work day if they are working directly on GEAR UP goals.. Time and Effort Match Forms should be used to count their actual time.
- If the cost is not allowable under Federal or State rules, then the cost is not allowable as match.
  - For example, the school may have a higher meal rate than the State allows. The difference cannot be counted as match.
  - Entertainment is not allowable, so entertainment the school pays for is not allowable as match.

Please review the following chart for what is allowable or not allowable regarding GEAR UP Match. **Keep in mind that match must tie back to Gear Up services and objectives.**

Table 2 Allowable/Never Allowable

Never Allowable	Allowable
Match already being counted for another Grant	% of IT costs associated with use of inventoried computer electronics that GU students use, IT salaries related to maintenance, and operating budget
Funding donated from another Federal Source (except for Impact Aid Funds)	Impact Aid Funds of Bureau of Indian Education funds that are contributing to specific GEAR UP activities and are allowable under all other grant guidelines- for GU-related activities
Allowable match that occurred outside of this present grant period	Indirect costs- if your school has an indirect cost agreement with OPI
Time and Effort of Military recruiters	Scholarships-for previous year's GU graduates
Time and Effort from someone who is getting a stipend or gift for their contribution	Fee Waivers from Community or Tribal Colleges
Anything that would not be allowable under normal GU guidelines	Use of space- at your school and at other locations for GU services
Alta Care and Private Student counseling services	% of custodial and custodial operating budget based on GU regular on-going use of space
AmeriCorps or Vista volunteer's time (they are federally funded)	<b>Administrator's time</b> (Principals, Superintendents) doing GEAR UP activities- Going to GU activities, Taking GU issues to the Board
Time and Effort from Talent Search and 21 <sup>st</sup> Century staff	<b>Administrative Staff time</b> during work that directly contributes to GU activities in the IP or are required by GU (for e.g. clerks time preparing fiscal reports)
A certified <b>teacher's time</b> during the contract day-even when GEAR UP related	<b>Teacher's time</b> beyond the contract day-if it is GU related or relates to a Professional Development opportunity that directly benefits and ties back to the GEAR goals such as travel time and travel costs if not paid from GU grant.
A <b>school counselor's time</b> during the contract day if they are a certified staff.	A <b>school counselor's time</b> when engaged in GU Activities- <i>if</i> they are designated as an administrator or if she/he is classified as a certified counselor and the time engaged in GU activities is after their contract day
A <b>school counselor's time</b> on activities that would be occurring in the absence of GEAR UP	Substitute teacher's pay while teacher is on a GU event when GU is not paying for the substitute
A <b>paraprofessional's time</b> if they would be doing their job because it is required by State or Federal Regulations	A <b>paraprofessional's time</b> if the position exists to support GEAR UP Goals, or a portion of their time if significant tasks are carried out in support of GEAR UP objectives and the duties are part of the current Implementation Plan <u>and</u> their work is not required by licensing, State or Federal regulations.
Discounts that are offered to everyone (BOGO; 20% sale)	Discounts that are GU specific- You asked for a GU discount.
Supplies donated to the school for general use without a direct link to GU: Ask "Would these donations have occurred without GU?"	Student time volunteering as interns for GEAR UP tasks
School expenditures to buy equipment that it would buy in the absence of GEAR UP.	Student jobs paid by the school who do GEAR UP tasks
Bus expenses for <b>normal</b> pick up/delivery, including for after school drop off	Bus expenses if added on to cover GU services exclusively (e.g. for after school tutoring)
	Daycare coverage for GU Events

### 3.1.4 How should grantees document matching contributions?

The following chart provides an overview of the most common kinds of supporting documentation that may be used. A full narrative follows with more details. At a minimum the supporting documentation should outline the date, the relationship to GEAR UP, and the length of time spent. Whenever possible the signature of the entity providing match should be obtained.

*Table 3 Supporting Documents*

Type of Match	Examples of Supporting Documentation
Scholarships or Fee Waivers for the previous year's senior cohort	Written document prepared by the school listing the student's name, the scholarship name, and the amount
Discounts	Copies of invoices or contracts
Time and Effort of Staff	Time and Effort Match Form School Staff Travel request documents- if applicable Sign in sheets for GU specific meetings- agendas and minutes also provide the needed details
Volunteers Time (Non-school staff)	Volunteer Sign-In Sheet In Kind Matching Report if travel was involved
School Staff's Time	Time and Effort Match Form Attestation School Travel Vouchers
Donations	Volunteer sign in Sheet or In-Kind Matching report Receipts if available Written, Signed, and Dated Statement that donation is for GEAR UP Award Notification for Private Grants
Indirect Cost Rate	Annual Statement from OPI website- "Approved Indirect Cost Rates" <a href="http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting">http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting</a>
Facilities Usage Custodial/utility Costs associated with GU space	% of Current year depreciation expenditure found on the annual Financial Trustee Report Expenditure detail ledgers from General Fund or Impact Aid fund and payroll reports for specific custodian- Match Capture Help Form in GEARS
Technology Usage IT costs and overhead	Match Capture Help form in GEARS-current inventory list from IT department, Expenditure detail ledgers and payroll information from General Fund or Impact Aid funds
Bus Usage	Daily Usage Rate (Quote from Bus Company and gas receipts) Mileage Rate (School's established rate for all bus activities or current approved OPI rate of \$1.80 per mile)
Bus Drivers Time or Mileage	School's pre-authorization ticket Bus Driver's Log at end of trip
Substitute Teacher's Pay	Substitute request form
College Visits or Special Events	Flier, Printed program, Itineraries, Agenda
Facility Use somewhere else	A formal statement of their rental costs
Miscellaneous	Invoices, Receipts, Contracts, Email from provider, Outlook Calendars

All match must be entered/tracked and summarized in GEARS and each match entry needs to be supported with actual documentation and submitted to OCHE as part of the fiscal reporting process.

Tips for Entering Match into GEARS are available in GEARS under the “Add Match” screen at the top right corner. We encourage that you review that help screen before entering match into GEARS.

To avoid a potential audit penalty, the kind of funds used as match (school district general funds, private funds, or in-kind match) should be noted in the supporting documentation or correctly identified in the match entry in GEARS. Expenditure reports from the school’s accounting system, invoices, Time and Effort Logs, timesheets, and activity sign-in sheets/logs that document the date and activity/purpose are some of the types of documents that can be used as documentation.

- **Scholarships or Fee Waivers:** . The State office will need the name of the student, the name of the scholarship, and the amount awarded to the student. If a student receives a four-year scholarship or fee waiver, divide it by four because only the first year can be counted as GEAR UP match. If the school will give you a list of scholarships, you can attach that to a scholarship spreadsheet. If students tell you they received a scholarship, you can ask to copy their award letter and upload it into GEARS.
- **Discounts:** A discount of the cost of services or supplies may be counted as match, if it is not a discount offered to everyone. Discounts that you ask for and receive in behalf of GEAR UP can be documented on the invoice or within the contract. Language stating that this is a “GEAR UP Discount” that is being applied should be included. Ask for discounts from guest speakers, on licenses, on supplies, or even books used for test preparation. Some vendors may agree to a lower price, others may agree to offer free items because of your large purchase.
- **Valuation of in-kind contributions:** “In-kind” refers to contributions that occur which are valuable to the program but for which NO CASH exchanges hands and no expenditures are recorded in the school’s accounting records. In most cases, in-kind matching contributions are made by third parties for services, supplies, travel expenses, or facility usage for GEAR UP- related activities. All in-kind matching contributions must be supported by documentation that shows how the value of the contribution was derived.
- **Donated Time**
  - If the in-kind match relates to volunteer services, a description of the activity as well as type of duties performed, date of the activity, name and signature of the volunteer, and the number of hours worked must be noted. The per-hour rate for volunteer chaperones and/or other general volunteer services is updated annually and can be found at [http://www.independentsector.org/volunteer\\_time](http://www.independentsector.org/volunteer_time) (use the hourly rate given for the state of Montana). The rate remains constant for a full school grant period. The State Team will look up this rate and provide the current rate at the start of each grant year.
  - Volunteer services furnished by professionals, technical personnel, consultants, and other skilled workers may be counted as match if the service is a necessary part of the program. For example, professionals (doctors, lawyers, etc.) volunteering

The GEARS match system automatically applies 30% to all salary or donated pay entered in the system, so please do not include benefits when entering personal service costs into GEARS. The benefit contribution will update in your Matching Contribution report.

at a career fair or in a job shadowing program may be matched at their professional salary. Rates for professional volunteer services must be consistent with those paid for similar work in the local labor market.

- Since many schools, as part of their GEAR UP program, offer college visits or host college recruiters, the current volunteer rate can be used to calculate the value of college recruiter time at: [http://www.independentsector.org/volunteer\\_time](http://www.independentsector.org/volunteer_time) (use the hourly rate given for the state of Montana).
- *The person or organization providing the contribution must sign the in-kind form.* Fill in as much information on the in-kind form as possible to limit the imposition on the contributor's time.
- **During the planning process of events, be thinking about match. Gather as much information or supporting documentation prior to the event as possible.**
  - Complete a Volunteer Sign-in Match Form (**Figure 3-1**) for planned GEAR UP events or meetings. It's an easy way to capture the time of many people at once.
  - For one event you can capture volunteer time for planning, set up, having the event, and cleaning up.
  - The Volunteer sign in sheet includes a place for entering any supplies people may contribute to an event. This could include food that parents bring to a GEAR UP event, handouts, table decorations, etc. Ask for a fair market valuation of the items. Receipts are better.
- When an employer other than the grantee furnishes the services of an employee, these services shall be valued at that employee's regular rate of pay.

Figure 3-1 Volunteer Sign in Match Form



**Volunteer Sign in (Match Form)**

Event Name: \_\_\_\_\_ Event Date: \_\_\_\_\_  
 Event Duration: \_\_\_\_\_ Event Description: \_\_\_\_\_

*By my signature below, I certify that I served as a volunteer to this organization for the hours as noted above and did not receive compensation for my services. (Time furnished may include time planning, preparing, working event, and clean up.)*

Description of Volunteer Tasks	Volunteer's Signature	Amount of Time
Total Time x Volunteer Rate* \$22.40 = Total of Contributed Value:		
*Or actual hourly wage if they tell you it.		

*By my signature below, I certify that I donated the following goods to GEAR UP and did not receive compensation.*

Person's Signature	ITEM(S) Donated	Estimated Fair Market Value

By my signature below, I acknowledge receipt of the above-mentioned volunteer services/goods. I hereby certify that the contribution(s) reported above are not from federal sources and will not be used as matching funding for any other federally funded program. \* Receipts are required if actual costs are claimed.

Liaison Signature \_\_\_\_\_ Date \_\_\_\_\_

Please Note: **When a staff from your school is volunteering time, their time and effort is tracked using the Time and Effort Match Form for School Staff (Figure 3-2).** By signing they attest that their work is for the GEAR UP project and students.

Figure 3-2 Sample Time and Effort Match Form for School Staff



**Time and Effort Match Form  
School Staff**

GEARS Match I.D. #: \_\_\_\_\_

**Directions:** School district staff members, who contribute time to GEAR UP, should complete and sign this form.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Position/Job Title: \_\_\_\_\_ School: \_\_\_\_\_

Day of the Month Of:	Code (see table)	Number of Hours
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
TOTALS		0.00

Salary  
per Hour

\$ -

Code #	Activities
1	Provided administrative support of GEAR UP grant: invoicing, in-kind match, budgeting, data collection, site visit, implementation planning, etc.
2	Prepared class activity/lessons to help underachieving students and/or promote rigor.
3	Implemented effective prevention strategies to decrease dropout rate (e.g.).
4	Chaperoned and/or facilitated a GEAR UP field trip.
5	Provided job shadow or career opportunity for students.
6	Tutored or mentored students outside of classroom time.
7	Prepared students for standardized testing, including Tessera, Aspire, Pre ACT, ACT
8	Provided information about financial aid, including FAFSA, scholarships, or 1, 2, Free.
9	Provided information to students and/or families about the college application process.
10	Developed family and community partnerships to increase parent engagement.
11	Planned and/or participated in a GEAR UP-sponsored event or meeting.
12	Participated in professional development which will directly benefit GEAR UP students.
13	Participated in State-Sponsored event (GEAR UP West, Spring, Winter, Fall meeting, Capacity Building Workshop, etc.).
14	Other: Please describe:

I certify that all time and effort being claimed as in-kind match directly supported the GEAR UP project and GEAR UP students. I have not been compensated by any federal funds for these activities, nor has any of this time been donated as in-kind match for any other program. I hereby certify, UNDER PENALTY OF PERJURY under the laws of the State of Montana, that this information is true and correct.

**For teachers/certificated staff:**  
*The time donated to conduct these activities occurred outside my normal work duties, beyond my normal contract day.*

Contributor's Signature and Date \_\_\_\_\_

GEAR UP Liaison's Signature and Date \_\_\_\_\_

• **Donations**

- Donations counted as match must have been given in support of GEAR UP. This means general donations cannot be used as match.
- There are many physical things that people may donate to GEAR UP that you can count. For example, a guest speaker may bring several handouts to distribute to students. Ask the speaker to provide the fair market value of the handouts. During a college visit each student may be given a bag of promotional items. You can ask the person you are working with to provide a valuation of the items, withholding the cost of promotional items that are entertainment (for e.g. frisbees are frequently a promotional item at universities). Promotional items, like catalogues, pens, stress balls, can add up, and are match.
- Documentation of volunteer in-kind contributions may also be entered on the In-Kind Matching Report if travel is involved (see **Figure 3-3**).
- Equipment usage is an allowable matching expenditure. The valuation of equipment usage is based on usage hours and fair market value. For example, someone lets GEAR UP use microphones for free for an event and the usual cost is \$50 hour.

Figure 3-3 Sample In-Kind/Matching Report



**IN-KIND / MATCHING REPORT**

*In-Kind Match is contributions to the GEAR UP program that hold true value to the program, but that cannot be verified in the accounting records. No cash passes hands or it is contributed by a third-party. Questions please contact Kelly Hert at*

**CONTRIBUTOR'S NAME/TITLE:** \_\_\_\_\_

**ORGANIZATION/  
BUSINESS REPRESENTED:** \_\_\_\_\_

**TIME PERIOD:** \_\_\_\_\_

*I certify that I personally, or the organization/business that I represent, have furnished in-kind services or goods to the above program as matching contributions as follows:*

**SERVICES CONTRIBUTED:**

DATES	ACTIVITY	NUMBER OF HOURS

Total hours of \_\_\_\_\_ 0 \_\_\_\_\_ x hourly rate of \_\_\_\_\_ = **TOTAL FOR SERVICES** \$ \_\_\_\_\_ -

**GOODS CONTRIBUTED:**  
*(Proper documentation must be attached for each item listed)*

\_\_\_\_\_

\_\_\_\_\_

**TOTAL FOR GOODS** \$ \_\_\_\_\_ -

**EXPENSES CONTRIBUTED:**

Travel: \_\_\_\_\_ miles of personal car mileage @ \$.54/per mile \$ \_\_\_\_\_ -

Meals: \_\_\_\_\_ (\$23.00/day in-state) \_\_\_\_\_  
           \_\_\_\_\_ (\$46.00/day out-of-state) \_\_\_\_\_

Lodging: \_\_\_\_\_ (\$91.00/day in-state plus tax or actual costs\* in-state plus tax) \_\_\_\_\_  
           \_\_\_\_\_ (actual costs\* out-of-state plus tax) \_\_\_\_\_

Other: \_\_\_\_\_

\*Receipts are required if actual costs are claimed.

**TOTAL FOR EXPENSES** \$ \_\_\_\_\_ -  
**TOTAL IN-KIND CONTRIBUTIONS** \$ \_\_\_\_\_ -

*I hereby certify that the contribution reported above has not and will not be paid from any federal funds and further that said contribution has not and will not be used as matching for any other federally funded program.*

DATED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

Contributor (Signature) \_\_\_\_\_ GEAR UP Liaison (Signature) \_\_\_\_\_

- **School’s Approved Indirect Cost Rate Used as Match**

- An indirect cost (IDC) is a cost incurred for a common or joint purpose benefiting more than one cost objective but not readily assignable to the specific programs benefited. IDCs are pooled and charged by allocation to various programs.
- GEAR UP federal requirements state that a GEAR UP grantee may charge as match indirect costs of eight percent (8%) or the grantee’s OPI negotiated indirect cost rate—**whichever is less**—of allowable GEAR UP federal funds expended. The grantee must have an approved indirect cost rate agreement in order to use this as qualifying match, and a copy of this approved rate must be included in the match documentation submitted with the school’s final fiscal closeout report. **(See Figure 3-4)**

Figure 3- 4 Indirect Costs

<b>Example:</b>	
A school spent a total of \$18,546 in actual expenditures from its GEAR UP grant. The school’s approved indirect cost rate is 12%, so it can only use 8% in this calculation as 8% is the lesser.	
School’s total GEAR UP actual expenditures:	\$18,546.00
8% indirect cost rate:	<u>          0.08</u>
<b>Allowable indirect match:</b>	<b>\$1,483.68</b>
However, if the school’s approved indirect cost rate is only 2.5%, it can only use this 2.5% rate, as it is the lesser.	
School’s total GEAR UP actual expenditures:	\$18,546.00
Approved 2.5% indirect cost rate:	<u>          0.025</u>
Allowable indirect match:	<b>\$463.65</b>

- All other services provided by the school must be **specifically identified** to be used as match. For example, the district clerk’s time spent preparing GEAR UP quarterly and final fiscal closeout reports could be counted for additional match because the actual time can be identified. However, if the district clerk is part of the indirect cost calculation and the school uses the IDC as match, the district clerk’s time can’t be used as match.
- **Facilities Usage** (a spreadsheet designed to assist schools with capturing facilities usage is available at <http://mus.edu/gearup/files/MatchCaptureHelp.xlsx>): Only areas of the school that can be identified as regular/daily use in the GEAR UP program can be captured as match. Determining a percentage that can be applied to monthly/ annual utility and custodial costs paid with school’s general funds can be determined by finding the square footage of the room(s) used divided by the total square footage of the building. Identify each area individually showing the details of the calculation and a short description on why it qualifies as match. **(See Figure 3-5)**

Figure 3-5 Facility Usage Match Capture

MONTANA GEAR UP				FACILITIES USAGE MATCH CAPTURE	
	Length (ft)	Width (ft)	Square Footage	Justification	
Liaison's office or classroom if used for office	8	x 12	= 96	Liaison's office space always qualifies as match.	
Computer lab(s) used for GEAR UP-related activities		x	= 0		
Classroom(s) used for GEAR UP-related activities		x	= 0		
Other (specify):		x	= 0		
Other (specify):		x	= 0		
<b>Total square footage utilized for GEAR UP services</b>			<b>96</b>		
Total square footage of facilities _____					
<b>Percent square footage utilized for GEAR UP services</b>				<b>#DIV/0!</b>	
	Cost	Percent	Qualifying Match		
Annual depreciation expense for facilities		x	#DIV/0!	#DIV/0!	
Annual utilities cost for facilities		x	#DIV/0!	#DIV/0!	
Annual custodial cost for facilities		x	#DIV/0!	#DIV/0!	
<b>TOTAL FACILITIES USAGE MATCH</b>				<b>#DIV/0!</b>	

Fill in cells with heavy underline.

- ***Liaison’s office space always qualifies as match.*** The school signed a Memorandum of Agreement (MOA) stating that the school will provide office space for the GEAR UP Liaison. Therefore, this space automatically qualifies as match, whether the space is an actual office or the use of a classroom after or between class offerings. The actual size of the room can be used for this calculation, or an 8-foot by 12-foot space would be reasonable. (See Figure 3-6)
- Areas such as computer labs or classrooms can also be counted as match if they are used daily for GEAR UP-related activities. (This does not count general education courses.) It includes classroom use for afterschool tutoring, Dual Enrollment courses, and new courses developed as a result of having GEAR UP in your school.
- Once a percentage of space is determined for each area identified as regularly used for GEAR UP activities, that percentage can also be used to capture match for utility costs and custodial costs associated with the space.
- Facility use donated by a third party is allowed as match and can be based on a per-hour rate, if the third party has signed the In-Kind Form and a copy of their established rates are attached.

Figure 3-6 Utility Costs Match

Example:  
 Annual or actual year to date utility cost associated with the liaison’s office space equals total annual utility costs times percentage of space used.  
 Annual or actual year to date custodial cost associated with the liaison’s office space equals total annual custodial costs times percentage of space used.

**Technology Usage** (a spreadsheet designed to assist schools with capturing technology usage is available at <http://mus.edu/gearup/files/MatchCaptureHelp.xlsx>): (See Figure 3-7). The maintenance and costs related to technology upkeep—including computers and devices such as computers, iPads, and Chromebooks—that is accessible to and used by GEAR UP students and/or GU paid staff that can be captured as match using the year to date earned salary/salaries of IT professional(s) plus the year to date operating costs of the IT department for the school times the percentage of computers utilized by GEAR UP students and GU paid staff, which is the number of computers and devices used by GEAR UP students and GU paid staff divided by the total number of computers and devices in the school.

Technology Match Documentation	
1.	An <u>inventory list</u> of computers and devices <u>with their location</u> noted is required to justify the percentage applied to overall technology costs.
2.	A payroll accounting ledger is required to document year to date earnings of IT professional(s).
3.	An accounting ledger is required to document year to date operating costs of the IT department.

Figure 3-7 Technology Usage Match Capture

		<i>Fill in cells with heavy underline.</i>		
		<b>TECHNOLOGY USAGE MATCH CAPTURE</b>		
Number of computers accessible to GEAR UP students and staff	_____			
Total number of computers in school	_____			
<b>Percent computers utilized by GEAR UP students and staff</b>			<b>#DIV/0!</b>	
	<b>Cost</b>	<b>Percent</b>	<b>Qualifying Match</b>	
Annual salary/salaries of IT professional(s)	_____ x	#DIV/0! =	#DIV/0!	
Annual operating budget of IT department	_____ x	#DIV/0! =	#DIV/0!	
<b>TOTAL TECHNOLOGY USAGE MATCH</b>			<b>#DIV/0!</b>	

- Bus Usage:** The use of a bus and bus driver’s time can be counted as match for travel outside the normal daily school delivery. However, most after-school programs would fall under normal school delivery. There are two ways this rate can be determined, but a school must choose one option and use it consistently over the total grant period. Either:
  - Daily Usage Rate** is a flat rate for the use of a bus. The company that owns the school buses can determine this rate; [www.busbank.com](http://www.busbank.com) can be visited for current rates, or a privately-operated bus company can be called to obtain a quote on chartered bus services. If a school uses a flat rate, it can also include the actual gas expenses for the trip; fuel receipts would therefore be required; or

- **Mileage Rate** is a rate that is applied to the total number of miles traveled. This rate considers maintenance costs on the bus and the cost to operate the bus, so gasoline costs would not be counted. The company owning and operating a school's buses would establish this rate or if the school uses a standard rate to allocate costs to other programs then that same rate should be used. Actual school records that document the date(s), location, purpose, and school authorization for the trip need to be supplied to document these trips.
  - **Bus driver's time or mileage** related to GEAR UP travel event needs to be supported by school records such as a pre-trip authorization form or after trip school report listing-the purpose of the trip, location, mileage driven, dates/times, and name of bus driver.
- **Substitute Teachers:** If GEAR UP is not paying for the substitute, the school may use the cost of a substitute as match, when the teacher is on a GEAR UP trip. The school's Substitute Request Form may be submitted.
- **College Visits and Special Events:** A large portion of matching contributions can come from college visits and special events. Itineraries, agendas, flyers, invitations, printed programs, etc., can be used as supporting documentation for match.

It is impossible to list every possible source of match a school might use. If you need assistance on determining if your match is allowable or have questions about how to document it, the federal accountant and school grant manager are available to assist. Here are some other miscellaneous possibilities:

- Educational resources and supplies used by the program but paid by non-federal funds or donated by a private party.
- Office equipment and specialized equipment for specific activities, i.e., sound system, microphones for special assemblies.
- Time spent by volunteers on tutoring, mentoring, assisting with program activities, speakers that encourage higher academic achievement, or presenting information about college options and financial aid.
- Additional professional development activities related to the three GEAR UP goals for teachers and others initiated through GEAR UP but not paid with GEAR UP funds.
- Annual licenses or start-up costs for software and/or databases used to capture required student information.
- Parental involvement and student award activities: Kitchen staff preparation and serving time can be counted as match, as well as janitor time for cleanup. If food for the activity is not being paid with GEAR UP funds, it can be used as match.
- Funds raised by clubs and other non-federally funded programs offered in the school which meet the goals and objectives of GEAR UP may be used as match, as costs associated with supplies, advisor time, etc. However, federally funded programs such as Talent Search and 21<sup>st</sup> Century cannot be used as match.

### 3.1.5 Quarterly or Monthly Reporting of Match

- **Matching Reports and Documentation** - Two matching reports from GEARS are required along with all the supporting documentation for claimed match.

- List Match Report: Print or copy and paste your full match list that ties back to your supporting documentation.
  - Please ensure there is a supporting document for each item listed on this report and that supporting documentation is in the same order presented on the match list with assigned ID numbers written directly on all supporting documentation.
- Matching Contributions (In-Kind) Report (Matching Contributions for Budget Year): Print your current budget year matching contributions (organized by match category) with detailed match totals.
- Supporting Documentation for Claimed Match:
  - Volunteer Sign in Match Form or “In-Kind Matching Reports” must be submitted for in-kind match. Reports must include the signature of the person donating his/her time, travel, supplies, etc., and must include activity date/s and description. (See **Figures 1 or 6**.)
  - The Time and Effort Match Form for School Staff must be submitted for staff who are not paid with GEAR UP funds who are counting their time and effort working on GEAR UP activities as match. (A Time and Effort Match form for Staff is included as **Figure 2 above**.)
- Documentation for Cash Match (invoices, receipts, etc.). Documentation should prove purchase with general school, local, institutional, or private funds and not with GEAR UP or other federal program dollars (an exception is Impact Aid Funds).

In two cases the school may need to provide an attestation statement certifying that a staff's time and effort is not required by State or Federal regulations.

- The first case is when the school wants to use the time and effort of staff who's role appears to be required, for example attendance monitoring or paraprofessionals. Many paraprofessionals are required, as when the class size is too large or and IEP is in place. When a staff is required, their time and effort during the contract day cannot be counted as match because this would be an example of GEAR UP supplanting existing services. Since the use of GEAR UP funds is not allowable in this case, neither is the use of this as match.
- The second case is when the school wants to use GU funds to hire a staff to do tasks that appear to be required. For example, a school wants to hire a paraprofessional to work in class to help improve math scores. GEAR UP funds can be used to supplement existing effort, but never to supplant. In this example, the use of GEAR UP funds would be allowable.

In either of these cases, the liaison will need to have the school Superintendent complete a GEAR UP Attestation Form (**Figure 3-8**). This form is a certification that the time and effort is not supplanting what is supposed to be happening anyway, or that the proposed time and effort is supplementing what is already in place.

Figure 3-8 Technology Usage Match Capture



### Attestation Form

I certify that the time and effort of the following school district employee(s) directly supports the GEAR UP project and GEAR UP students.

I further certify that the named staff member's time and effort was not used to provide services we are required to provide per State or Federal guidelines. I certify that the funding requested, or the match provided, are for activities done to supplement and not supplant existing efforts at the school. None of the time donated as match has been used as match for any other program.

Name:	Position:	Is this certification for match?
1.		
2.		
3.		
4.		
5.		

I hereby certify that this information is true and correct.

\_\_\_\_\_  
Print School District's Superintendent Name

\_\_\_\_\_  
School District Superintendent's signature and today's Date

### 3.1.6 What are the consequences for failure to provide matching dollars for the GEAR UP funds spent?

Failure to provide adequate match to meet federal expenditures or providing match that does not meet the program objectives can result in a request for a refund by OCHE for any federal funds advanced during the grant period over documented match. It could also result in a reduction in the next year's award amount, removal of items purchased with GEAR UP funds, or denial to award further GEAR UP funds to a school, i.e., removal from the GEAR UP program.