

# In-Kind Support Information for Donors



Thank you for your interest and support of the Kansas Regional Extension Center (REC), a program funded by the Office of the National Coordinator, Department of Health and Human Services, Grant #90RC0003/01.

Your contribution is very important to the success of this program, and we appreciate your efforts to help us accelerate electronic health record adoption and meaningful use by physician practices, safety net clinics, Federally Qualified Health Centers (FQHCs), and other settings that predominately serve uninsured, underinsured and medically underserved populations in Kansas.

Kansas Foundation for Medical Care, Inc. (KFMC) is a non-profit 501(c)(6) organization. Contributions to KFMC may be tax deductible as trade or business expenses.

Unless directed otherwise, we will recognize our partners/contributors on our website.

We will be applying your financial and non-financial contributions toward the matching requirements for the grant, and we will need your help to document these contributions.

Non-financial contributions are considered third party in-kind support.

## **What is an in-kind contribution?**

- Value of non-cash contributions provided by non-federal third parties
- May be in the form of cash, real property, equipment, supplies, services, and other expendable property

## **Why do we need to track these donations?**

- The REC cooperative agreement requires a 10.06% cost share (or matching) requirement for the first two years of the grant. The match rate increases to 90% for years 3 & 4. This match can be met with program income, financial contributions/donations, or third party in-kind donations.

## **What are the regulatory requirements for matching funds?**

### Matching Requirements

- Must be verifiable from grant recipient Kansas Foundation for Medical Care, Inc. (KFMC) records
- Must not be included as a contribution for other federally-assisted programs
- Must be necessary and reasonable for accomplishing the program objectives
- Must be allowable according to cost principles (OMB Circulars)
- Must conform to special grant limitations and restrictions
- Must be provided for in the approved budget

**Cost Principles:** 2 CFR 230 (formerly OMB Circular A-122) Cost Principles for Non-Profit Organizations

**Administrative Requirements:** 2 CFR 215 (formerly OMB Circular A-110) Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations

**Audit Requirements:** OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations

**Guidance:** HHS Grants Policy Statement

## How often do you need to report these contributions?

**Monthly:** If you frequently provide in-kind services for the REC, we ask you to keep track of these services on our “In-Kind Partnership Form”, and return the form to us at the end of each month.

**Each Instance:** If your service is less frequent than monthly, we ask you to complete and return a form with each instance.

## What information must be documented?

- Name and signature of donor
- Date and location of donation (donor’s address)
- Description of item/service
- Estimated or actual value (with receipts)
- Whether or not the donation was supported by federal funds

*Retain documentation for your records of how you arrived at the value of your item or service. (You may attach this to or indicate on your form, if it is feasible.)*

## How do you value in-kind services?

### Fair Market Value:

What you would normally charge for the service, or what it would cost if you were to purchase it.

- Consider what it would cost to obtain similar goods or services
- Value of donation should be placed by the donor (not the recipient)
- Examples:
  - Provided meeting space for a REC educational activity
  - Education of physicians on Meaningful Use
  - E-mailed, faxed or mailed 500 invitations to a REC Webinar
  - Provided space in our newsletter (if you normally charge for that service)
  - Aired a public service announcement for the REC on radio or television

### Actual Value: Used when you have receipts

- Provided food for a meeting
- Donated the printing of brochures
- Donated supplies for a workshop

## Will additional documentation be required?

In some instances, we may require additional documentation of the value of a contribution. We’ll learn more about documentation requirements as the program progresses and we go through our first audit.

## Where is the form?

If you do not already have a form, please request one from your KFMC contact or Kelly Stephens at [kstephens@kfmc.org](mailto:kstephens@kfmc.org). The form can also be found under the REC tab on [www.kfmc.org](http://www.kfmc.org).

Please return your completed form (with any attachments) to: [maldridge@kfmc.org](mailto:maldridge@kfmc.org) or fax to 785-273-0737.

**If you have questions, please call Judi Gray at 800-432-0770 x372.**

**Thank you for your continued support!**