Cost Share Guidance

FOR GEAR UP COORDINATORS

WHAT IS COST SHARE?

Cost share is a term referring to goods, services, or staff time donated to a support program or project. Also known as match, matching funds, or in-kind contributions. These terms are used interchangeably. If an organization purchased goods or services, but did not request reimbursement from the grant, then the generic term "cost share" applies. If another person or organization donated goods or services, then both the generic term "cost share" and the more specific term "in-kind" applies. Allowable match contributions may be paid for or donated by state or local funds, cost share from federal sources may not be counted.

WHY DO WE HAVE TO PROVIDE COST SHARE?

Oregon GEAR UP (GU) is a cost-sharing grant, which means for every dollar the U.S. Department of Education (ED) provides, GU must match. This is a condition of GU's award, which must be documented and reported back ED annually. As a school participating in GU, each program must match the amount they are allocated each year.

WHEN IS COST SHARE DUE?

Cost share should be submitted monthly (if not more frequently) through GU's Event & Cost Share Tracking (ECST) portal. Please note, if a school is three months or more behind, the Central Office will not process school's invoice(s) for reimbursement until cost share is caught up.

HOW TO COLLECT AND DOCUMENT COST SHARE?

Using ECST, enter the cost share into the portal by selecting the from three categories:

1. **Event**: Cost share defined as 'event' is when individuals are being directly served. This can be students, parents, community members, etc. Events can also be single day, multi-day, or ongoing.
2. **Non-Event**: Cost share defined as 'non-event' is when there is not a direct service being provided. Examples of these include – donations, discounts, professional development time and travel, etc.
3. **Timesheets**: Tracking school staff's time dedicated to assisting with GU outside normal duties

For assistance with ECST, please contact Kelly Whitty.

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WHAT TYPE OF COST SHARE SHOULD ALWAYS BE COLLECTED?

Each semester, GU coordinators should be collecting:

- **District/school level staff time and effort**: this could be a business manager's time and effort in ensuring their district is reimbursed for GU activities, or administration time and effort for any time donated for GU activities (e.g. volunteer to help with activity, student planning, etc.). Track the district level staff time and effort using ECST's Timesheets function.

For other examples of other cost share, check-out the 'Cost Share Scenarios' section (pg. 4).

WHAT ARE TYPES OF COST SHARE?

There are a variety of sources of cost share:

- Staff time – outside normal duties assisting with GU events (administrators, teachers, etc.)
- Volunteer time
- Discounts on food, supplies, materials, or equipment
- Discounts on services

- Donated goods (e.g., prizes, materials, supplies), food, or services
- Scholarships
- Professional development time & travel
- Professional development workshops
- Travel/transportation (milage, driver cost, bus)
- Indirect costs

WHAT CANNOT BE USED AS COST SHARE?

When considering if something can be counted as cost share, consider the following questions:

- Was this paid for by GU funding (including GU staff or the Central Office)?
    - If it is, then this cannot be used as cost share.
- Was this paid for by federal funds (including other federal grants)?
    - If this was paid for by federal funds (even another federal grant), this cannot be used as match. Think of federal money as money that comes from the same checking account - GU funds come from the same source as the other federal source, the US government.
- Does this tie to GEAR UP's mission and/or activities?
    - If funding does align and tie to GEAR UP's mission, this can count as cost share. For example, if a school receives donated yogurt from Tillamook for a college visit as snacks for students, this counts as cost share.
- Is this supplanting versus supplementing?
    - If funding is replacing state, federal, or local funding already in place, this cannot be considered cost share. Only when it is enhancing/adding to the program.

WHAT ARE ACCEPTABLE GRANTS FOR COST SHARE?

As mentioned earlier, anything federally funded cannot be considered as cost share. For visualization purposes, imagine all federal funding as money as a piece of pie that comes from the same pie. To count something as cost share, a slice must be from a different pie (different funding source).

Also, please keep in mind, funding will need to be adding to a program (supplementing) to count as cost share, not replacing (supplanting) funding that was already in place.

To help know which grants will be acceptable as cost share, see the list below. Please keep in mind, this list is not exhaustive.

State and Federal Grants	
Grant Name	**Acceptable**
Career and Technical Education – Perkins V (CTE) *	❌
Career and Technical Education (CTE) Revitalization	✅
Continuous Improvement Planning (CIP) *	✅
Early Indicator and Intervention System (EIIS) *	✅
Elementary & Secondary Education Act (ESEA)/Every Student Succeeds Act (ESSA)	❌
ESSER Funds	❌
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	❌
High School Success (HSS) *	✅
Oregon's AP and IB Test Fee Program	✅
Post Graduate Scholar Programs	✅
Individuals with Disabilities Education Act (IDEA)	❌
Student Investment Account (SIA) *	✅
TRIO Programs	❌
Oregon Accelerated College Credit Program Grant	✅

*Part of the Aligning for Student Success grant

COST SHARE SCENARIOS

It can be hard to remember what can count as cost share, especially in the moment or when it's time to log it into Event and Cost Share Tracker (ECST). Here are some scenarios with different types of cost share to help assist with what can be collected.

College Campus Tours		
Scenario	**Item to Track**	**Documentation**
Chaperone(s)/volunteer(s)	Track volunteer hours. Use the volunteer rate or the professional's wage rate per hour.	None
College campus faculty and staff that help with tour (tour guides, professors, etc.)	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None
Discounts on food	Document items that were discounted and value of discount.	Documentation demonstrating value (e.g., receipt)
District/school faculty volunteer(s)	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None
Facility space donated for students to use for lunch or activity on campus tour	Document the space donated and the value of the facility.	Invoice declaring value of facility form the donating organization
Presenter(s)/speaker(s)	Track presenter/speaker hours. Use the volunteer rate or the professional's wage rate per hour.	None
School or district provided transportation for students	Document transportation value for college visit.	Documentation demonstrating value to transport students
Swag (t-shirts, promotional items, etc.)	Track items donated and value of each item. Staff member from college can help determine value.	Value of items

Donated Materials/Supplies		
Scenario	**Item to Track**	**Documentation**
Someone donates materials or supplies to GEAR UP Program	Track donated items and values from whoever donated the items. Some donation items include food, equipment, furniture, etc.	Documentation demonstrating value (if applicable)

Field Trip		
Scenario	**Item to Track**	**Documentation**
Chaperone(s)/volunteer(s)	Track volunteer hours. Use the volunteer rate or the professional's wage rate per hour.	None
District/school faculty volunteer(s)	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None
Staff at field trip location that help with field trip (tour guides, etc.)	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None
Presenter(s)/speaker(s)	Track presenter/speaker hours. Use the volunteer rate or the professional's wage rate per hour.	None
School or district provided transportation for students	Document transportation value for college visit.	Documentation demonstrating value to transport students
Waiver or discount on activity for students	Track items that were discounted or waived demonstrating the value (e.g., discount on admission tickets).	Documentation demonstrating value
Swag (t-shirts, promotional items, etc.)	Track items donated and value of each item. Staff member can help determine value.	Value of items
Somone donates materials or supplies for GEAR UP field trip	List of donated items and values (e.g., flyers, food, etc.).	Documentation demonstrating value (if applicable)
Discounts on food	Document items that were discounted and value of discount.	Documentation demonstrating value (e.g., receipt)
Facility space donated	Document the space donated and the value of the facility.	Invoice declaring value of facility form the donating organization

Wi-Fi		
Scenario	**Item to Track**	**Documentation**
School grants the GEAR UP Coordinator and/or students access to their Wi-Fi network	Document cost per user, how many users, and duration of cost. Example: it costs $5.40 per ser, 50 users, for one month, equals $270.00 per month ($5.40x50x1).	Documentation on cost per user and duration of cost.

GEAR UP Activity/Event		
Scenario	**Item to Track**	**Documentation**
Chaperone(s)/volunteer(s)	Track volunteer hours. Use the volunteer rate or the professional's wage rate per hour.	None
District/school faculty volunteer(s)	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None
Presenter(s)/speaker(s)	Track presenter/speaker hours. Use the volunteer rate or the professional's wage rate per hour.	None
Swag (t-shirts, promotional items, etc.)	Track items donated and value of each item. Staff member can help determine value.	Value of items
Somone donates materials or supplies for GEAR UP activity	List of donated items and values (e.g., flyers, food, etc.).	Documentation demonstrating value (if applicable)
Discounts on food	Document items that were discounted and value of discount.	Documentation demonstrating value (e.g., receipt)

Guest Speaker		
Scenario	**Item to Track**	**Documentation**
Presenter(s)/speaker(s)	Track presenter/speaker hours. Use the volunteer rate or the professional's wage rate per hour.	None
Snacks or food, if applicable	Document donated snack/food values.	Documentation demonstrating value (if applicable)
District/school faculty volunteer(s)	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None
Swag brought in by speaker (t-shirts, promotional items, pens, etc.)	Track items donated and value of each item. Staff member can help determine value.	Value of items

Student Learning Plans		
Scenario	**Item to Track**	**Documentation**
Counselor(s) spends time with student going over their student learning plan	Track staff hours. Use the volunteer rate or the professional's wage rate per hour.	None

Indirect Costs		
Scenario	**Item to Track**	**Documentation**
Indirect Costs/Overhead	Use school's indirect cost/rate to your program budget. Indirect rate cannot be above 8% (federal limit).	None

Other Ideas		
Scenario	**Item to Track**	**Documentation**
Cash donations	List donated items and values.	None
Copies	Usage and value of copies made	None
Donated books/curriculum	Track the donated books/curriculum and value.	Documentation demonstrating value (if applicable)
Fee Waivers	Track items that were waived demonstrating the value (e.g., SAT/ACT waiver).	Documentation demonstrating value (if applicable)
Mentoring Services	Track mentor's hours. Use the volunteer rate or the professional's wage rate per hour.	None
Professional Development Time and Travel	Track time spent in meetings and traveling. Can count any expenses not covered by GU grant or Central Office (e.g., melas, mileage, flights, etc.). Can count staff time if outside of normal workweek/work hours.	Documentation demonstrating value (if applicable)
Professional Development Workshops	Workshops that impact GU initiatives/goals.	Documentation demonstrating value (if applicable)
Substitute Expenses	Substitute expenses if not covered by GU grant or Central Office.	None
Tutoring	Track tutor's hours. Use the volunteer rate or the professional's wage rate per hour.	None