**APPENDIX L – MATCH REQUIREMENTS & FORM**

Matching funds, as evidence of community commitment to the project, are required by all categories of applicants, including non-profit organizations and public agencies. Applicant is encouraged to seek cash support from other state, local and federal funding sources, as well as private sources such as corporations, foundations, individuals, local businesses, and nonprofit organizations.

**The match must be equal to the funding award provided by the Museum Grant.**

1. Identify in the **Cost Estimate** (Appendix I or J) and on the **Matching Funds Chart** (Appendix K) each source of match funding, including other State of California grants:
2. Clearly and specifically name the source and total dollar amount per line item.
3. Define all acronyms the first time they are used to reference sources.
4. All match resources should be available at the time the applicant submits the grant application. Applicant is required to submit award letters, resolutions, etc. as evidence of each cash match, with the application.
5. Only funds which will be expended *after* the grant agreement is executed may be counted toward the matching requirement. That is, cash match expenditures should take place during the ‘project performance period’ of the grant. No pre-award expenditures are allowed for the cash match.

**EXCEPTION**: An applicant that can document that architectural plans, drawings, or other documents developed **solely** for the capital asset project were created **within one year prior to the application submission** deadline can credit these costs toward their match requirement.

1. Match requirements include:
2. Verifiable (receipts, etc.)
3. Not included as match for other projects
4. Necessary and reasonable for the project
5. Expended during the project performance period.
6. Each request for reimbursement must be supported by the required match. Grantee should retain all invoices and receipts to document match expenditures so they are available for State Audit. Grantee will complete and attach the **Certification for Match Requirement** (see Appendix K) with each Payment Request to certify the matching requirement has been met.
7. The State may award grants for less than the requested amount. In such cases, the applicant may use non-grant sources of funding if necessary to complete the project as planned.
8. Grant applicants may **not** use a loan or line of credit to fulfill their matching requirement.
9. Both cash and in-kind contributions should be composed from a diverse set of new resources to ensure and demonstrate a strong commitment from the grant applicant and its constituent community. It should maximize MGP grant funds by leveraging new resources to augment existing support.

**In-Kind Donations as Match**

*In-Kind donations are allowable sources of match as long as they are for eligible and reasonable expenses, and are supported with sufficient documentation.*

**NO MORE THAN half of the required match may be In-kind Donations.**

1. All in-kind donations must be donated directly to the applicant (the entity responsible for meeting the matching requirement).
2. Applicant must clearly and specifically name each source of funds, and dollar value of each in-kind donation, in the **Cost Estimate**. (Appendix I or J). Define acronyms the first time they are used to reference sources.
3. Applicant must attach an **In-kind Contributions Form** (Appendix L) signed by the donor, as evidence for each match.
4. To qualify a match, in-kind line items must be considered an ‘eligible cost’.
5. Only in-kind donations which will be used for the project **after** the grant agreement is executed may be counted toward the matching requirement. That is, in-kind donations should take place during the ‘project performance period’ of the grant. No pre-award donations are allowed for the in-kind match. (See below for exception.)

**EXCEPTION**: An applicant that can document that architectural plans, drawings, or other documents developed **solely** for the capital asset project were created **within one year prior to the application submission** deadline can credit these costs toward their match requirement as in-kind donations.

**Reduced Match**

At the discretion of the State, for small nonprofit and Tribal museums with annual budgets of less than $500,000, a lower than usual match may be requested if necessary to make a project realistic for underserved communities. For instance, the percentage of match may be lowered or the cash match may be converted to in-kind. Documentation that the community is underserved (has a clear lack of historical and cultural resources) will be required.

For purposes of this program, museums are categorized as follows:

Small: Less than $500,000

Midsize: $500,000 – $2 million

Large: $2 million plus

Public agencies are *excluded* from these categories and are *not* eligible for the match reduction.

**Restrictions on In-Kind Donations**

The following restrictions exist for specific categories of donations:

1. **Labor**
2. Applicant must identify the donated labor costs, and the source of each donation, in the Cost Estimate.
3. Applicant will be asked to demonstrate that donated labor costs will directly benefit the capital assets project.
4. Applicant will be asked to identify the individual performing the labor, what type of labor was performed, when the labor was performed, the number of hours expended, and the normal hourly rate for that labor (or a corresponding rate using State of California civil service pay scales.)
5. Volunteer time above and beyond the regular course of employment by applicant staff, and time spent by Board Members who provide a particular service to the project, may be counted using the normal hourly rate for that labor (or a corresponding rate using State of California civil service pay scales.)
6. **Materials and Supplies**
7. Applicant should identify the material(s) and supplies to be donated, and the source of each donation, in the **Cost Estimate**.
8. Applicant will be asked to document the current market value of the materials and supplies at the time they are donated to the project.
9. Applicant will be required to document the total amount of materials and supplies actually used, and show how these materials and supplies were integrated into the capital asset project.
10. Materials or supplies donated by staff or Board Members must be sufficiently valuated and documented.
11. **Equipment**
12. Applicant should identify the donated equipment or rental, and the source of each donation, in the **Cost Estimate**.
13. Equipment may be tools, machinery, vehicles, etc. necessary for construction of the project,but may not become a permanent part of the project.
14. Applicant will be asked to document use of the equipment during construction.
15. Applicant will be asked to document the current market or rental value of the equipment at the time of the donation.
16. Equipment donated by staff or Board Members must be sufficiently valuated and documented.
17. **Donation of Real Property**
18. Applicant must identify the donated property, and the source of each donation, in the **Cost Estimate**.
19. Applicant must attach a certified appraisal of the donated real property which was conducted no more than one year prior to application.
20. The appraiser must appraise the monetary value of the real property based on the intended use of the property as indicated in the grant application.
21. The appraiser shall be a member of American Institute of Real Estate Appraisers, the Appraisal Institute and carry the MAI designation, or of the Society of Real Estate Appraisers and carry the SREA designation.
22. The appraiser shall be an independent contractor, and not an employee or agent of the applicant or seller of the proposed site.
23. Applicant will be asked to document that the donation is for the exclusive use of the capital asset project.
24. Department of General Services (DGS) must resolve all discrepancies as to the appraised value or content of the appraisal. DGS fees must be paid by the applicant prior to executing the grant agreement.
25. **Planning Costs**
26. Applicant should identify the donated planning costs, and the source of each donation, in the **Cost Estimate**.
27. Architectural plans, drawings, or other documents should be developed solely for the capital asset project during the project performance period.

**EXCEPTION**: An applicant that can document that architectural plans, drawings, or other documents developed **solely** for the capital asset project were created **within one year prior to the application submission** deadline can credit these costs toward their match requirement as in-kind donations.

1. Architectural plans, drawings, or other documents should be created by an architect, engineer or other licensed professional that are necessary for the design of the project, such as conceptual plans and drawings; schematic plans and drawings; design development plans and drawings or construction documents and specifications.
2. The professional license should be directly related to the services provided or the documents created.
3. **Permanent Fixtures**
4. Applicant should identify the donated fixtures costs, and the source of each donation, in the **Cost Estimate**.
5. Applicant will be asked to demonstrate that the permanent fixture(s) are a new resource being donated to the capital asset project.
6. Applicant will be asked to demonstrate that the permanent fixtures are an integral and essential part of the capital assets project.
7. Historical, legal or other objective methods of documentation will be needed to prove that the identified permanent fixture(s) are unique and were specifically designed and created to enhance the capital assets project.
8. Applicant should provide documentation that these permanent fixtures are not readily available on the open market and cannot be readily purchased because of their unique historical or cultural significance.
9. Applicant will be asked to document the monetary value of the permanent fixtures at the time of donation.
10. Permanent fixtures donated by staff or Board Members must be sufficiently valuated and documented.

If the **applicant** is a unit of government responsible for the operation of the museum, complete the attachment **as the museum**.

**APPENDIX L – MATCH REQUIREMENTS & FORMS**

The match must be equal to the amount of the Museum Grant award. That is, for every one dollar provided by the grant, the grantee must provide one dollar in matching funds. Complete the chart below showing how you will fulfill your match requirement. Name each source of funds\* and indicate the status (whether funds are **requested**, **committed** or **secured**\*\*) Include all information needed to determine if the cash and in-kind contribution fulfills the matching requirement, and attach required documentation. You may add and subtract rows as needed.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  | | --- | --- | --- | |  |  | List Cash Contributions Applied Toward Your Match | | | | | | | | | |
| **Source**  **Required Documentation:** Award letters, commitment list, staff report, resolution etc. as evidence for each source of matching funds. | | | **Cash, Pledge, Loan, Credit** | **Amount** | **Status** | **Date of Receipt** | **Restrictions?** | **% of Total Match** |
|  | | |  |  |  |  |  |  |
|  | | |  |  |  |  |  |  |
|  | | |  |  |  |  |  |  |
|  |  | List In-Kind Contributions Applied Toward Your Match | | | | | | |
| **Source**  **Required Documentation:** A signed and completed IN-KIND CONTRIBUTION FORM as evidence for each source of in-kind match. | | | **Type of Service\*\*\*** | **Amount** | **Status** | **Date of Receipt** | **Restrictions?** | **% of Total Match** |
|  | | |  |  |  |  |  |  |
|  | | |  |  |  |  |  |  |
|  | | |  |  |  |  |  |  |

\*If a single match source amounts to $10,000 or more, itemize separately. For contribution under $10,000 aggregate in “like” categories (i.e. private cash contributions) and list in budget.

\*\*Status definitions: **requested**: a formal request to a funding agency has been submitted and is actively being considered; **secured**: the applicant has access to the funds which are currently ‘in the bank:’ **committed**: funds have been awarded or pledged by an outside funder or individual donors, but they are contingent upon the project receiving an MP award.

\*\*\*Supplies and Materials - Equipment – Labor - Permanent Fixtures - Planning - Appraisal of real property – etc.

**APPENDIX L-1 – SAMPLE CERTIFICATION FOR MATCH REQUIREMENT IF AWARDED FUNDING**

Requests for reimbursement must be supported by the required match. Grantee should retain all invoices and receipts to document match expenditures so they are available for State Audit. Grantees will complete and attach this certification with each Payment Request to certify the matching requirement has been met.

NAME OF GRANTEE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_GRANT NUMBER: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PROJECT NAME: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

GRANTEE ADDRESS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PHONE: (\_\_\_)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_FAX: (\_\_\_)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Grantee Contact

NAME:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ TITLE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PHONE: ( ) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ EMAIL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**MATCH EXPENDITURE ­– List amounts and sources of match associated with the current Payment Request:**

|  |  |  |  |
| --- | --- | --- | --- |
| Source (do not abbreviate) | Amount | Cash or In Kind | Percent of Grant |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total for this Payment Request |  | NA |  |

* **Do not submit documentation for the match with Payment Requests.**
* **Retain all invoices and receipts to document match expenditures so they are available for State Audit.**

**CERTIFICATION:**

I hereby certify that matching funds in the amount listed above were expended prior to or during this payment period to complete the Museum Grant Program project, and that they comply with the provisions of the Grant Agreement.

I represent and warrant that I have full authority to execute this Certification on behalf of the Grantee. I declare under penalty of perjury that the foregoing project certification of Museum Grant Program Match Requirement for the above-mentioned Grant is true and correct.

Signature of Grantee Fiscal Representative Title Date

Print Name and Title