

### **Checklist for Providers:**

\_\_\_ Items purchased by the center.

These must be items for a Smart Start funded classroom. The items may include but are not limited to furniture, mats, cots, etc. The monies used to make these purchases cannot be from Smart Start funds or state funds. Copy the receipt and fill out In-kind contributions form for goods.

\_\_\_ Items purchased by teacher:

These items must be age appropriate and for use in the classroom. Ex. Paper, crayons, child safe scissors, tissues, antibacterial soap, etc. Copy the receipt and fill out In-kind contributions form for Goods.

\_\_\_ Items Donated:

These are items that are donated to the Smart Start classroom. In-kind contributions include the gift or loan of equipment, supplies, or other goods. They should be reported at fair market value. In some case, the “donation” may consist of a discount on the fair market value; the difference between the actual cost and the price charged is the amount of the in-kind contribution. These items need to be listed on the contribution form with date of donation, name of donor, description of item, value of the donated item, and methodology (how the value of the item was determined with supporting documentation). Document how you reached the value of the item and fill out the In-kind contribution form for goods.

\_\_\_ Office/Classroom Space:

Square footage: Obtain floor plan that specifically outlines the spaces for the classrooms. Add up the total square footage for each classroom.

Value of Square footage: If renting, leasing document should state how much they are paying per square foot. Copy the leasing document. If the provider owns the building, they will need to contact a commercial real estate agency for appraisal to determine how much the space can be rented for per month. The fair market value of the footage will be used in the calculation to determine the value on the space that is donated per month.

Calculation: Takes the total square footage of classrooms x value of square footage /12 = monthly amount donated for space.

Provide letter from real estate agency or copy of the lease and complete the In-Kind contributions goods form.

\_\_\_ Utilities:

Supply a copy of utility bills, phone bills, etc. and documentation to show how the contribution amount was calculated. Ex. There are 4 classrooms and 2 of those classrooms are NC Pre-K with a total of 4 rooms to the building, 50% of the utilities are attributed to NC Pre-K and 50% to the operations cost. Fill out the In-Kind Contributions services form and submit along with the utility bill and documentation.

\_\_\_ Gas:

If the center provides transportation to a field trip/museum/or activity that includes children within the Smart Start program, they may submit a log that shows the miles to and from the activity that can be used to calculate an amount in the form of a donation. Ex. 1.4 miles would be \$0.81. **THIS DOES NOT INCLUDE TRANSPORTATION PROVIDED BY THE SITES TO AND FROM THE CENTER.** Please complete mileage form for this submission.

\_\_\_ Volunteers

Parents/adults who volunteer their time in the Smart Start classroom to assist with handing out snacks, reading at story time or any other activity can be claimed as volunteer hours. The parent/adult needs to complete the Volunteer In Kind form and the form needs to be signed by the parent/adult and the teacher or director of that center. Also written on the form should be a brief summary of what the parent/adult did during their time. Ex. Ms. Smith spent 2 hours assisting with supervising activity tables. Please use volunteer form for this submission.