

# Special Training on CoC Match Requirements

Santa Cruz County CoC 2021  
Applicant Orientation Session

# Topics Covered

- Match requirements
- Cash match
- In-kind match
- Ineligible sources
- Match recordkeeping

# Match Requirements

- The CoC Program requires a **25% match** of the awarded CoC grant amount (**\$4 HUD - \$1 match**) **minus** leasing funds
- Match is on a per-project basis (Not CoC-wide)
- Cash or in-kind
- Must pay for **costs** that would be **eligible for CoC funds**
- Can be from **public** or **private** sources

# Match Requirements: How to Calculate

## Example A (no leasing):

Total amount requested from HUD:

- Rental Assistance funding = \$95,000
- Project Administration funding = \$5,000
- Total amount requested = \$100,000
- Total amount requested from HUD x .25 = Minimum Match Requirement
- $\$100,000 \times .25 = \$25,000$

## Example B (with leasing)

Total amount requested from HUD:

- Leasing funding = \$40,000
- Supportive Services funding = \$55,000
- Project Administration funding = \$5,000
- Total amount requested = \$100,000
- Total amount requested from HUD, excluding amount requested for leasing
- $\$100,000$  (Total Amount Requested) -  $\$40,000$  (Leasing Funding) = \$60,000
- Total amount requested from HUD x .25 = Minimum Match Requirement
- $\$60,000 \times .25 = \$15,000$

# Cash Match: What is it?

- Cash match is **actual funds** spent by the recipient
- On eligible **CoC program costs**
- Pays for costs during the **grant term** being matched
- Again, can be from **public or private** sources, but the recipient must make sure the funds aren't prohibited to be used as match by the laws governing the source

# Cash Match: Eligible Sources

- Grants from **private, local, state, and federal** resources (if not statutorily prohibited by source)
- **Cash** resources
- Revenues from **fundraising** efforts organized by the recipient or subrecipient
- Recipient or subrecipient **staff working on grant eligible activities** who aren't paid from the CoC Program grant but are paid from other agency resources

# Cash Match Examples

## Federal & State Sources

- SAMSHA
- Medi-Cal
- CDBG
- ESG
- CalWORKS (HSP, BFH)
- CESH
- HHAP

## Local & Private Sources

- County
- City
- Foundations
- Faith
- Private gifts
- **Program income (e.g., client rents)**

# Cash Match: Documentation

- Must supply **written match commitment** prior to grant execution (usually with technical submission)
- Requirements:
  - On **agency letterhead, signed and dated** by **authorized representative**
  - **Amount** of cash to be provided for the project
  - **Date** the cash will be **made available**
  - **Grant & fiscal year** the cash match will be contributed
  - **Time period** during which funding will be available
  - **Allowable activities** to be **funded** by the cash match



# In-Kind Match: What is it?

- In-kind match is the value of **property, equipment, goods, or services** contributed to the CoC program
- Would have been an **eligible CoC cost** if paid for with CoC funds
- Can be a **donation** from the recipient, sub-recipient, or a third party

# In-Kind Match: Documenting Land, Goods & Equipment

- Requirements:
  - On **agency letterhead, signed and dated** by **authorized representative**
  - **Date** the land/goods/equipment will be **available**
  - **Grant & fiscal year** the donation will be contributed
  - **Time period** when the donation will be **available**
  - **Allowable activities** to be provided by the donation
  - **Value** of the land/goods/equipment
- Note: the value is **one-time only** – can't be claimed by another project or in another grant year

# In-Kind Match: Documenting In-Kind Services

- Requires a **written MOU** between recipient and third-party provider of in-kind services
  - Can be **two steps** – **commitment letter** in advance followed by **formal MOU** once HUD award secured
- Common in-kind services: **mental health visits, medications, substance treatment & job training**
- Services must be valued at the **standard rate** consistent with similar work in the **same labor market**
- Need a **system to document** the value of the services during the year: must periodically **check in with services provider** regarding any **changes to services and rates**

# In Kind Match: Service MOU Requirement

- Must be on **agency letterhead**, **signed** and **dated** by **authorized representative**
- Agency Info
  - Recipient and service provider identifying/contact info
- **Unconditional commitment** to provide the services
- Scope of services to be provided
  - **CoC contract** to be matched
  - **Length of time** services to be provided/**contract term**
  - **Point-in-time number of clients** to be served
  - **Total clients** to be served over grant term
  - **Qualifications** of persons providing services
  - **Estimated value** of the services (e.g., hourly rate)
- Documentation of services match
  - **Documentation** requirements/**responsibilities** of the parties
  - **Timeliness** standards

# Ineligible Sources

## Ineligible Cash Sources

- **Mainstream benefits** to client
- **CoC** funds
- Match designated to **another project**
- **Client** savings
- Funds spent on CoC **ineligible activities**

## Ineligible In-Kind Sources

- **Volunteer** services to **agency generally**, not program
- **Routine activities** that a partner would provide even **without the CoC program**
- **Potential** or **estimated** services
- Services that would **not be eligible CoC program costs**

# Match Recordkeeping

- During grant year, you must **track actual expenditures**/use of match cash or in-kind
- Cash match: must be tracked through **financial statements, general ledgers, and other records** to show it had been spent on eligible program expenses within the grant term
- In-kind match: Must track **quantity** and **value** of services and **actual date(s)** on which **provided**

# Additional Resources

- **HUD's CoC Virtual Binder** on Match:  
<https://www.hudexchange.info/homelessness-assistance/coc-esg-virtual-binders/coc-match/coc-match-overview/>