

Match Reporting

OF INTEREST TO

The Office of Early Learning (OEL, the Office) and Early Learning Coalitions (ELCs, coalitions) and other direct subrecipients of OEL implementing the School Readiness Program (SR).

AUTHORITY

Code of Federal Regulations (CFR)

(Part 75 provides specific guidance to HHS-funded grants)

[45 CFR §98.53](#) Matching Fund Requirements.

- OEL uses public funds from state general revenue, county or other local county public funds, State/Territory-specific funds (tobacco tax, lottery), or any other public funds to meet a part of the CCDF Match requirement pursuant to 45 CFR § 98.53(e)(1). OEL also uses private donated funds received by the coalitions and the Redlands Christian Migrant Association (RCMA) in order to comply with federal matching requirements pursuant to 45 CFR § 98.53(f).

[45 CFR §75.306](#) Cost Sharing or Matching.

- This provides the criteria for donations reported as in-kind and determining fair market value of donated goods and services.

[45 CFR §92.24](#) Matching or Cost Sharing.

Florida Statutes (F.S.)

[Section 288.0656\(2\)\(e\), F.S.](#), defines a rural community including rural counties as follows:

- A county with a population of 75,000 or less.
- A county with a population of 125,000 or fewer which is contiguous to a county with a population of 75,000 or fewer.

[Section 1002.94 \(3\)\(c\), F.S.](#), provides, in part, the matching requirements for the Child Care Executive Partnership. The section states that The Office, in conjunction with the Child Care Executive Partnership, shall develop procedures for disbursement of funds through the child care purchasing pools. In order to be considered for funding, an ELC or the office must commit to

- Matching the state purchasing pool funds on a dollar-for-dollar basis
- Expending only those public funds that are matched by employers, local government, and other matching contributors who contribute to the purchasing pool. Parents shall also pay a fee, which may not be less than the amount identified in the early learning coalition's school readiness program sliding fee scale.

Office of Management and Budget (OMB) Uniform Grant Guidance

(Part 200 provides general guidance to federally-funded grants)

[2 CFR §200.49](#) Generally Accepted Accounting Principles (GAAP).

[2 CFR. §200.306](#) Cost Sharing or Matching.

[2 CFR §200 Subpart E](#) Cost Principles.

[2 CFR §200.415](#) Required Certifications.

[2 CFR §200.420 - §200.475](#) General Provisions for Selected Items of Cost.

[2 CFR §200 Subpart F](#) Audit Requirements.

Laws of Florida

[Chapter 2017-70 Laws of Florida, General Appropriations Act](#)

"Funds in Specific Appropriation 82 require a match from local sources for working poor eligible participants of six percent on child care slots. In-kind match is allowable provided there is not a reduction in the number of slots or level of services from the provision of in-kind match. The Office of Early Learning may adopt a policy to grant a waiver of the six percent match requirement to a rural county that demonstrates a significant hardship in meeting the match requirement. Progress towards meeting this requirement shall be monitored by the Office of Early Learning, and shall be considered satisfactorily attained if the six percent requirement is met on a statewide basis."

PURPOSE

This guidance provides information and instructions related to local match raising and reporting requirements.

AUDIENCE

This guidance should be shared with staff and supervisors responsible for school readiness local match generation and reporting.

OVERVIEW

The General Appropriations Act requires match funding from local sources for working poor eligible participants in the school readiness program unless a waiver is granted by the awarding agency. In-kind match may be used, provided there is not a reduction in the number of slots or level of services. The Child Care Executive Partnership Program (CCEP) requires a dollar for dollar match pursuant to Section 1002.94, Florida Statutes (F.S.). Coalitions are required to report match dollars collected and expended on a monthly match report to the OEL. Coalitions must verify and distinguish between match funds that are state eligible and those that are federally eligible. Match funds collected by coalitions assist OEL in obtaining sufficient funding to draw down available federal matching funds in accordance with the current Federal Medical Assistance Percentage (FMAP).

Attachment 1 includes instructions for completing and certifying the monthly Match Report.

DEFINITIONS

Cash Contribution

The entity's cash outlay, including the outlay of money contributed to the entity by third parties.

Fair Market Value

The price that a prudent person would pay for property, services, or other assets at a particular time under free market conditions in the conduct of competitive business. This may be determined in a variety of ways, including an independent appraisal.

In-Kind Contributions

The value of goods and/or services donated by third parties.

Matching

Generally used to refer to a statutorily specified percentage of program or project costs that must be contributed by an entity in order to be eligible for Federal and/or State funding; the portion of project or program costs not borne by the Federal government. It may include the value of allowable third party in-kind contributions, as well as expenditures by the entity.

Program Income

Gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. With prior approval of the OEL, program income may be used to meet the cost sharing and matching requirements of the Federal award.

Third-Party In-Kind Contributions

The value of non-cash contributions directly benefiting a grant-supported project or program that are provided by non-Federal third-parties without charge to the recipient, sub-recipient, or a cost-type contractor under a grant or sub-award. In-kind contributions may be in the form of real property, equipment, supplies, or other expendable property, or goods and services directly benefiting and specifically identifiable to the project or program.

Unrecovered Indirect Costs

The difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate. While unrecovered indirect costs may be used for matching with the prior approval of the Federal awarding agency, OEL does not have such indirect costs due to its restricted administrative costs for SR and VPK programs.

INSTRUCTIONS

Match Reporting

According to the Financial Accounting Standards Board (FASB), Financial Accounting Standards 116, paragraph 8, "Contributions received shall be recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Contributions received shall be measured at their fair values." For Not-for-Profit organizations, please review paragraphs 14-16 of FASB Financial Accounting Standards 116 for additional information. However, for the Local Match Report and federal and state reporting purposes, a coalition must only report the match that has been expended.

The early learning grant agreement requires each coalition to submit a Match Report with county-level detail by the 20th day of the month following the last day of the previous month in accordance with reporting requirements as prescribed by the OEL. If the 20th day of the month falls on a weekend or

holiday, the school readiness local match report must be submitted by the last workday before the 20th day of the month. The report must be completed using the most recently approved version of the match reporting forms located within the ELC's SR Reimbursement Request Invoice Workbook (see Program Guidance 240.06 - Reimbursement Requests) located in the ELC's SharePoint site, Coalition Invoices library, in the current fiscal year folder. A signed copy of the Local Match Report must be uploaded along with the saved workbook and supporting documentation to the ELC's SharePoint site in the Coalition Invoices folder for the appropriate reporting month and year. Attachment 1 contains instructions for completing, reviewing, and certifying the Local Match Report.

By signing the match report, the coalition is making the following certification in accordance with [2 CFR §200.415](#): "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statement, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

Documentation of match expenditures should, at the minimum:

- Capture the cost matching identified with a particular project;
- Contain adequate source documentation for claim cost matching;
- Provide clear valuation of in-kind documentation; and
- Provide support of cost matching by other non-Federal sources.

Requirements for Working Poor Match

OEL is required to meet state and federal matching requirements and ELCs and RCMA are required to obtain and report matching funds as specified in the general appropriations proviso language and in the grant award terms and conditions. The Laws of Florida allow OEL to adopt a policy to grant a waiver of the six percent match requirement to a rural county that demonstrates a significant hardship in meeting the match requirement. All coalitions and RCMA, regardless of rural designation, are required to make every effort to secure their local match requirements. Coalitions must attempt to obtain a match of six percent on child care slots from at least five sources from each county for working poor eligible participants in child care slots, unless a waiver is approved in writing by OEL. This match may include cash for direct services as well as eligible cash for non-direct services and in-kind donations. Match funds may be provided by public and private entities in accordance with 45 CFR § 98.53.

All match expenditures must –

- Be verifiable from the non-Federal entity's records;
- Not be included as contributions for any other Federal award;
- Be necessary and reasonable for accomplishment of project or program objectives;
- Be allowable under Subpart E – Cost Principles;
- Not be paid by the Federal government under another Federal award, unless authorized by Federal statute to be used for cost sharing or matching;
- Be provided for in the approved budget when required by the Federal awarding agency;
- Conform to grant award limitations and applicable federal/state cost principles; and

- Be adequately documented.

The six percent Working Poor Benefit Form, within **Attachment 1**, must be completed and kept on file at the coalition for any non-slot match activities/expenditures, and the coalition must certify that the reported match will not produce a reduction in the number of slots or level of services.

Requirements for In-Kind Match

In-kind match is defined as a donation of goods and/or services by non-federal third parties. In-kind donations are allowable and may be counted towards the working poor matching requirements provided that there is not a reduction in the number of slots or level of services as a result of acceptance of in-kind match. In-kind donations must meet the criteria provided in 45 CFR § 75.306, 2 CFR § 200.306, and 45 CFR § 92.24. Additional restrictions may apply in order to comply with other state legislative requirements. In-kind match can count towards the state match requirement only, and is not eligible for federal reporting purposes. Coalitions/RCMA should also review the in-kind flow chart, Attachment 3, to determine whether an in-kind donation is allowable.

To be allowable, in-kind donations must, at a minimum –

- Be verified in writing that the good(s)/service(s) were received and valued in accordance with federal standards.
- Be verified that the good(s)/service(s) have not been included as contributions for another state or federally-assisted project/program.
- Be reasonable and necessary for proper and efficient accomplishment of the program objectives;
- Be allowable under the applicable cost principles and state regulations.
- Not be paid for by the state or federal government under another award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements.
- Be reflected in the coalition's approved budget and approved coalition plan.
- Be something that the coalition would have paid (in the same amount claimed as match) from state or federal funds.

Some examples of donated goods and services that may be eligible for in-kind match include:

- Provider training classes where the trainer donated time for training.
- Discounted fees (not in the normal course of business discounts) for guest speakers.
- Meeting space.
- Office furniture and computers.
- Discount on lease space (must document the discount amount, show it was discounted to benefit the Coalitions, and explore whether the lessor could provide a cash donation in lieu of the discounted amount).
- Books, supplies, educational toys.
- Discounts from vendors (not in the normal course of business discounts or credits).
- Advertising space for outreach and educational events/notices.

The coalition must have policies and procedures in place to verify, record, and ensure that sufficient detail is kept at the coalition for monitoring and auditing purposes. Attachment 2 includes a sample procedure document that the coalition may adopt for use.

Requests for approval of in-kind donations must be submitted to OEL for review, and such requests must be received by OEL no later than 10 calendar days after the end of each reporting period. The In-kind Match workbook, Attachment 2, provides detailed instructions for documenting, certifying, and requesting approval of in-kind match. In-kind donations must be reviewed and approved by OEL prior to the coalition reporting them on the local match report.

All donors must fill out a donation form, substantially similar to the sample forms within Attachment 2 that include, at a minimum, the donor contact information, the type of donor, the program benefiting from donation, the donation classification and valuation, the donor's signature or the signature of its authorized representative, and the signature of the coalition representative accepting the donation. Attachment 2 contains forms that may be used for volunteer services, donated goods, equipment or furniture, and donated building or leased space.

Coalitions must describe how the in-kind donation benefits working poor participants and certify that there has not been nor will there be a reduction in the number of slots or level of services by completing the In-kind Benefit Form, within Attachment 2.

The coalitions must complete and submit (upload to specified directory SharePoint) the In-kind Approval Form, within Attachment 2, along with the in-kind donation forms or pro-forma contribution forms signed by the donor, the completed In-kind Benefit Form, and any additional back-up documentation to support the in-kind match donation.

OEL will review each request, and if approved, will return a signed copy of the In-kind Approval Form to the coalition electronically. A copy of the In-kind Approval Form, signed by the coalition and approved by an OEL representative should accompany any Local Match Reporting Form that includes approved in-kind match.

Although approval reduces the likelihood of a disallowance, it is not a guarantee against an audit or monitoring finding. All in-kind donations are subject to audit or monitoring, and the coalition must retain all related back-up documentation.

General Rules for Valuation and Documentation of In-kind Contributions

The rule for valuation of third party contributions is "what it would have cost if the coalition had paid for the time or service itself." Several additional rules apply to various types of services as described within this section. The following paragraphs also provide examples that may be used to develop documentation to support the most common types of in-kind contributions. Each subrecipient must determine the appropriate support documentation required for in-kind contributions based on the following information.

Volunteer Services

Services may be counted as an in-kind contribution if they are an integral and necessary part of the approved project. Services provided to a subrecipients by volunteers are valued at rates consistent with those paid to employees performing similar work. If the subrecipient does not have employees performing similar tasks, the applicable rates are those paid by other employers for similar work in the local labor market. A reasonable amount of fringe benefits may be included in the valuation.

In accordance with federal regulations, "rates for donated services used to satisfy a matching or cost-sharing requirement must be consistent with those paid for similar work in the organization. In those

instances in which the required skills are not found in the recipient's organization, rates must be consistent with those paid for similar work in the labor market in which the recipient would compete for the kind of services involved. When an employer other than the recipient furnishes the services of an employee, the services must be valued at the employee's regular rate of pay. Only the amount representing an amount consistent with the function performed are [sic] allowable, e.g., if a doctor serves as a receptionist, only the amount that would be allowable for a receptionist is allowable as a contribution to the grant. Fringe benefits consistent with those that would be paid by the employing organization that are reasonable, allowable, and allocable may be included in the valuation."

A timesheet should be used to adequately document the volunteers' time contributed to program related activities. At a minimum, the time sheet should provide the following information:

- Name, address, and phone number of the volunteer.
- The date and actual time (i.e., 4:00 p.m. to 6:00 p.m. – not just number of hours) that the volunteer worked.
- Name of site where volunteering took place.
- The specific type of services provided (i.e., screening, evaluation, etc.).
- The rate of pay for the services. (Note: The rate of pay should be based on the services provided—not on the individual's rate of pay at his or her regular job.)
- A signature and date of the volunteer attesting to the validity and accuracy of the timesheet.
- A signature and date of a member of Coalition's staff responsible for verification of the services received.

In addition, documentation should be on file to justify the basis of the volunteer's rate of pay. Examples of such documentation include surveys providing pay rates for similar work in the competing labor market from the Florida Department of Economic Opportunity, Labor Market Statistics Center in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics, and a job description identifying responsibilities or essential functions of the volunteer position. This form may be titled "In-kind Timesheet," "Volunteer Timesheet," or a similar descriptive phrase that will ensure that this pro-forma timesheet will not be confused with a timesheet used for payroll purposes. A sample volunteer timesheet is included with this document. (See Attachment 2)

Information on pay rates may also be found on the Florida Occupational Employment and Wages website. The job selection criteria are very specific and are searchable to the metropolitan statistical area. At the time of this publication, the link is as follows: <http://www.floridawages.com/eds.php>.

Employees of Other Organizations

When an employer, other than the subrecipient, furnishes the services of an employee at no cost, these services are valued at the employee's regular rate of pay, provided they are in the same line of work for which the employee normally is paid. The employer's overhead costs cannot be part of the valuation. Donated services are valued at the market rate for "similar work." Therefore, if a lawyer volunteers to paint a room on the weekend, the services are valued at minimum wage, not a lawyer's hourly billing rate.

Donated Supplies and Equipment

If a third party donates supplies or equipment, the contribution is valued at the market value of the supplies or equipment at the time of the donation. If the supplier normally discounts the articles at an

“everyday low price” compared to the suggested retail price, the difference cannot be counted as an in-kind contribution.

To adequately document the contributions of goods, furniture, or equipment (i.e., the actual donation of furniture or equipment where the title to the property changes hand as opposed to the use of furniture or equipment), a document similar to an invoice (i.e., a pro-forma invoice) should be used to provide the minimum information:

- Name, address, and phone number of the person or entity making the contribution.
- The date of the contribution.
- A detailed description of the contribution including listing each type of item being contributed, item description, number of units, the price per unit, and the extended price for the item. Donations of equipment should describe the make, model, serial number, condition, and so forth for each piece of equipment with the price per unit and extended price for the equipment.
- A signature and date of the person or representative of the entity making the contribution.
- A signature and date of the person or coalition representative receiving the contribution.

In addition, documentation should be on file to justify how the cost of each item was established. For example, when determining the value of the contributed item, consideration should be given to such factors as prior depreciation of the donated item, whether the item is new, used, or damaged, and the overall condition of the item. This form may be titled “In-kind Goods and/or Equipment Receipt,” “Donated Goods and/or Equipment,” or a descriptive phrase that will ensure that this pro-forma invoice will not be confused for an actual vendor invoice. (See Attachment 2)

An entity or individual may contribute the use of furniture or equipment. In this case, the individual retains ownership of the furniture or equipment and expects to have it returned at the end of the agreement.

To adequately document the contribution for the use of furniture or equipment, a document similar to a rental agreement (i.e., a pro-forma rental agreement) should be used to provide the minimum information:

- Name, address, and phone number of the person or entity making the contribution.
- The specific period that the rental agreement will cover.
- A description of each specific piece of furniture or equipment, including date of purchase (if available), purchase price (if available), age, condition, make, model, serial number, and so forth.
- The rental rate for each piece of furniture or equipment.
- A signature and date of the person or authorized representative donating the furniture or equipment.
- A signature and date of the person or coalition representative authorizing the receipt of the donation.

In addition, documentation should be on file to justify the monetary basis of the pro-forma rental agreement (i.e., how the fair market value for the furniture and equipment was arrived).

Justification of the monetary basis (rental rate) should be something that can be objectively documented such as, but not limited to, the following:

- a copy of recent rental agreement that details the established rental rate for the furniture or equipment being donated;
- quotes from rental stores for the monthly rental rates of furniture or equipment of the same type and condition; and
- rental rate quote(s) from independent companies that are in the business of renting and/or leasing office furniture or equipment.

This form may be titled “In-kind rent/use of furniture or equipment,” “Donated Rent/Use of Furniture or Equipment,” or such a descriptive phrase that will ensure that this pro-forma rental agreement will not be confused for an actual rental agreement requiring payment. (See Attachment 2)

Donated Space and Real Property

The value of donated building space or real property must not exceed the fair rental value of comparable space or real property as established by a certified independent appraisal. Additionally, the coalition must establish that the space is not only reasonable and necessary, but the cost of such space would have been included in the coalition’s budget if it were not donated. Values for donated property must be established in accordance with the cost principles in [2 CFR §200 Subpart E](#).

To adequately document a contribution consisting of the use of an entire building, a section within the building, or the part-time use of a space, a document similar to a lease agreement (i.e., a pro-forma lease) should be used to provide the minimum information:

- Name, address, and phone number of the person or entity making the contribution.
- The specific period that the lease will cover (beginning and ending date of the agreement).
- The price for the full term of the lease and/or the hourly, weekly, or monthly rate being charged for the use of the building or office space.
- A detailed description of the building or office space contributed. The detailed description should include:
 - location/street address of the building;
 - the square footage of the building or office space provided;
 - the time when the building or space is being used (i.e. from 3:00 pm to 6:00 pm, Monday through Friday); and
- any other pertinent information that would have a bearing on establishing the fair market price of the building or office space, including whether use of space includes associated costs such as electricity, water, sewer, custodial, and so forth.
- A signature and date of the person or authorized representative making the donation.
- A signature and date of the person or coalition representative authorizing the receipt of the donation.

In addition, documentation should be on file to justify the monetary basis of the pro-forma lease agreement (i.e., how the fair market value for the rent of the building or space was arrived).

Justification of the monetary basis should be something that can be objectively documented such as, but not limited to, the following:

- a copy of a recent lease for the same building or space that is being donated;
- quotes from realtors for buildings or space in the same area and in relatively the same condition as the building or space that is being donated; and

- an independent realtor’s assessment or report (appraisal) as to the market value of the building or space being donated.

This form may be titled “In-kind Building or Office Space Agreement,” “Donated Building or Office Space Rent,” or such a descriptive phrase that will ensure that this pro-forma lease will not be confused for an actual lease requirement payment. (See Attachment 2)

Match Waivers

OEL has been given the authority to grant a waiver of the six percent match requirement to a rural county that demonstrates a significant hardship in meeting the match requirement. As such, requests for match waivers must be received on or before December 31 of the grant period pursuant to each coalition’s Notice of Award. Requests received after December 31 will not be considered. A coalition must attempt to obtain match from at least five sources from each county. Counties meeting the definition of a rural county, as described in the definition of a rural community in [Section 288.0656\(2\)\(e\), F.S.](#), must seek matching funds in order to obtain as much match as possible. Coalitions requesting waivers for rural counties must demonstrate dedicated efforts to obtain the required match. All significant hardships must be thoroughly documented in order to support the waiver request. To request a waiver of the working poor match, a coalition must submit to OEL (upload to specified directory in SharePoint) the following:

- A waiver request letter signed by the coalition board chair or highest ranking board officer.
- Copies of any written communication from the coalition to at least five businesses and/or charitable organizations within the community regarding requests for matching funds.
- Copies of any written communication from the businesses and/or charitable organizations within the community to the coalition regarding requests for matching funds.
- Documentation of any contact (phone calls, presentations, etc.) with businesses and/or charitable organizations within the community regarding requests for matching funds.

Coalitions must be highly motivated and proactive in their approach to secure local matching funds. Additional match raising strategies and guidance is provided within this document that can be used by the coalition in planning for and seeking matching funds. Correspondence to/from each municipality identified on the population report within each rural county should be maintained. Increasing community participation in raising matching funds will not only contribute towards the state and federal match requirement, but will also establish local resources in support of early learning services for working poor families in the community.

Requirements for Child Care Executive Partnership (CCEP) Match

Coalitions must obtain a dollar-for-dollar match of any CCEP dollars expended by the coalition in accordance with [Section 1002.94, F.S.](#) This match should be recorded by the funder in the statewide data system. The coalition should review its CCEP application and determine which match is eligible for federal reporting purposes.

Child care providers often participate in the CCEP program as employers offering a benefit to their employees. Providers participating in the CCEP program as employers frequently supply match by offering child care services rather than submitting cash match to the coalition. Providers participating in this fashion are making matching expenditures for employee benefit rather than making donations. Therefore, the provider’s accounting records will indicate an employee benefit expense and not a

donation. The coalition should ensure that it has written documentation reflecting the nature of the match and retain such documentation in the coalition's fiscal files. Purchasing Pool donations are those funds that are used to serve all eligible children according to the coalition's service priorities, and can be contributed by both public and private entities. Most purchasing pool donations are eligible for federal match. Match donated from a business or public agency to a specific zip code, area or county are eligible for federal match. Employee benefit donations and match donated from a provider for an employee to be used at any location the employee may choose are eligible for state match but not eligible for federal match.

Other Match

Coalitions may also collect and report match that is eligible for state and/or federal reporting requirements that does not benefit working poor participants or the CCEP.

Match Analysis for Working Poor

Beginning in January of each year, any coalition below the six percent requirement for the current fiscal year will receive monthly notifications of their current percentage from the OEL. Coalitions will be asked to provide updates as to any actions/activities taken by the coalition to obtain match funds.

OEL requires all coalitions, regardless of rural designation, to make every effort to secure their local match requirements. Any non-rural counties that are unable to meet the working poor match requirements must also thoroughly document and demonstrate steps taken to raise local match. In order to demonstrate efforts in collecting local match, a coalition below the six percent match requirement will be expected to submit (scan and upload to specified directory in SharePoint) –

Copies of any written communication from the coalition to at least five businesses and/or charitable organizations within the community regarding requests for matching funds.

Copies of any written communication from the businesses and/or charitable organizations within the community to the coalition regarding requests for matching funds.

Documentation of any personal contact (phone calls, presentations, etc.) with businesses and/or charitable organizations within the community regarding requests for matching funds.

Match Raising Strategies

The following is provided as additional assistance in obtaining local matching funds. OEL encourages self-analysis by each coalition for improvement in match raising efforts. Some recommended key activities are listed below.

Develop strategies.

- Set goals and objectives (cash and in-kind contributions)
- Identify donor grant cycles and application deadlines
- Identify community and organizational resources
- Develop background on the organization's beneficiaries
- Evidence the success of the organization

Identify all potential sources of funding.

- Local government
- Faith-based organizations

- Non-profit organizations
- Business sector
- National charities

Ask the board for assistance.

- Contacts with key business leaders
- Contacts with middle management of firms
- Contacts through social, civic, and fraternal clubs
- Contacts with colleagues or vendors

Identify responsible individuals formally tasked with match raising duties.

- Coalition staff
- Board members
- Contracted service provider staff from a coalition’s material service organization. If included in contract terms, please remember the ELC retains full responsibility for all match raising requirements.

Collaborate with other organizations seeking funds.

- Meet with other organization administrators to discuss funding requests
- Determine reasonable amounts to request based on total funds available in relation to total funds requested
- Review applications to eliminate potential duplicity

Outreach and awareness.

- Informational brochures
- Personal meetings
- Presentations
- Attend potential funders’ board meetings

Develop and implement administrative procedures.

- Attend all organization meetings where funding issues are discussed and funding allocations made
- Identify the benefits the specific business or organization will realize by supporting the coalition
- Submit written requests for funding and in-kind contributions to organizations
- Define grant period and project for which match is requested
- Explain the early learning programs and their benefits
- Suggest an appropriate target donation or specific amount
- Maintain all records/documents at the Coalition

Match Raising, Fund Raising, and Grant Writing

Attachment 4 provides additional guidance on distinguishing between activities related to raising match (Match Raising), fundraising and grant writing. The areas discussed within this attachment may serve as a resource to identify when it is appropriate to charge specific costs to the School Readiness (SR) program.

EFFECTIVE DATE

Issuance of this guidance represents approval by OEL management of the indicated guidance and

related administrative forms. This program guidance is effective as of the most recent date listed below.

HISTORY

This program guidance replaces FPSR-IM-FSM-03-01 and Technical Assistance Memorandum – Procedures for Local Match Requirements dated January 24, 2006 and supersedes FSG 10.02, December 2011 Revised and Effective July 2012. Revised November 26, 2014. Revised July 1, 2015. Revised and reissued June 1, 2016; effective July 1, 2016. Attachment 1 supersedes former Accountability Program Integrity Technical Assistance Paper #2011-02 (Updated June 2015) Early Learning Coalition “Match Raising”, Fundraising and Grant Writing; revised and effective July 1, 2017.

ATTACHMENTS

- Attachment 1 – Local Match Reporting Instructions
- Attachment 2 – In-Kind Match Requests
- Attachment 3 – In-Kind Flow Chart
- Attachment 4 – Match Raising, Fundraising and Grant Writing

Please direct questions and comments to Office of Early Learning at (850) 717-8569 or oel.questions@oel.myflorida.com