



## Match Reporting

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### OF INTEREST TO

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

### AUTHORITY

#### Code of Federal Regulations (CFR)

45 CFR Part 75 establishes uniform administrative requirements, cost principles, and audit requirements for U.S. Department of Health and Human Services (HHS) awards.

#### [45 CFR §98.55](#) Matching Fund Requirements

This Part provides the federal requirements for states in order to draw down federal matching funds available for expenditures in a state based upon the formula specified at § 98.63(a).

#### [2 CFR §200](#)

This Part establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities.

#### [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 Subpart F](#) Audit Requirements.

### Laws of Florida

#### [Chapter 2021-036](#), Laws of Florida (L.O.F.), General Appropriations Act (GAA)

From the funds in Specific Appropriation 83, \$30,000,000 in nonrecurring funds from the Child Care and Development Block Grant (CCDF) Trust Fund is provided to expand the provision of services to low income families at or below 200 percent of the federal poverty level as long as the income does not exceed 85 percent of the state median income. Local matching funds can be derived from local governments, employers, charitable foundations, and other sources so that Florida communities can create local partnerships focused on using the state and local funds for direct services and expanding the number of school readiness slots. To be eligible for funding, an early learning coalition must match its portion of the state funds with a dollar-for-dollar match of local funds. The Office of Early Learning shall establish procedures for the match program that shall include giving priority to early learning coalitions whose local match complies with federal Child Care and Development Block Grant matching requirements.

Reference to any laws, rules and regulations in this guidance document includes revisions to those laws and regulations made after the effective date of this guidance document.

## **OVERVIEW**

Coalitions are required to report match dollars collected and expended on a monthly match report to the OEL. 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).

## **DEFINITIONS**

### **Cash Contribution**

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

### **Matching**

Generally used to refer to a statutorily specified percentage of program or project costs which must be contributed by an entity in order to be eligible for federal funding; the portion of project or program costs not paid by the federal government.

### **Program Income**

Gross income earned by the non-Federal entity 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.

## **INSTRUCTIONS**

### **SR Match Program Applications and Notices of Award (NOAs)**

Contingent upon legislative appropriation of SR Match funds, eligible coalitions and RCMA may submit SR Match Applications on SharePoint Coalitions Zone/SR Match Application-Approved Funders folder for consideration by OEL in the allocation of CCDF match funds for the fiscal year. Documentation of match commitment/contributions (e.g. commitment letters, grant award letters), must be uploaded to SharePoint along with the online application. Funds awarded pursuant to this process are included on each coalition's early learning Notice of Grant Award (NOA).

### **SR Match Program Requirements**

Coalitions and RCMA awarded a SR Match allocation on its NOA are required to secure and expend a dollar-for-dollar match of local funds. Match funds may be provided by public and private entities in accordance with [45 CFR § 98.55](#).

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.
- Be adequately documented.

Local match may include cash for direct child care services as well as eligible cash for administrative, quality and/or nondirect services (non-slot services) as long as funds expand the provision of services to low income families. The Non-Slot Justification 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 the reported match will not produce a reduction in the number of slots or level of services.

### **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, review paragraphs 14-16 of FASB Financial Accounting Standards 116 for additional information. However, for the Local Match Report and federal reporting purposes, a coalition must only report the match which has been expended.

The report must be completed using the most recently approved version of the match reporting forms in the ELC's SR Invoice Workbook (see Program Guidance 240.06 - Reimbursement Requests) located in the ELC's SharePoint site, Coalition Document Library, New Fiscal Year Documents, in the current fiscal year folder.

By submitting the invoice, 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 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 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 support of cost matching by other non-Federal sources.

## **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 2 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 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 supercedes 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, 2018, revised and effective July 1, 2020; revised and effective July 1, 2021.

#### **ATTACHMENTS**

Attachment 1 – Local Match Reporting Instructions

Attachment 2 – Match Raising, Fundraising and Grant Writing

If you have questions, contact [OEL.Questions@oel.myflorida.com](mailto:OEL.Questions@oel.myflorida.com).