

**Coalition Revenue and Expenditure Report  
Instructions**

## Instructions

Coalitions must complete this form and submit it electronically to the Office of Early Learning. Coalition subrecipients will complete the subrecipient version of this report and submit it electronically to the coalition. The coalition will include the actual expenditures of its subrecipient(s) in the Subrecipient Expenditure Account. The coalition will submit its subrecipient report(s) with the coalition's report.

## Certification

1. Check appropriate box (Coalition Report or Subrecipient).
2. Record Name of Coalition for whom the actual report pertains.
3. If form is for Coalition, check certification box, record name of certification official and date form.
4. If form is for subrecipient, record subrecipient's name.
5. If form is for subrecipient, have the subrecipient check certification box, record name of certification official and date form.
6. If form is for subrecipient, coalition should check certification box, record name of certification official and date form.

## Combined Report

### Revenue Accounts and Actual Expenditure Section:

1. Enter actual revenue for School Readiness, VPK, OAMI and CCEP. Revenues should equal Notice of Award amounts.
2. Enter Match Funding amount for all funding the coalition reported as School Readiness and CCEP Match.
3. Other Revenue Sources for all other revenue the coalition received will automatically populate from the Other Revenue Sources Report.

### Expenditure Section:

1. Except for the Match Expenditures columns, all other information in this section will automatically populate when the coalition completes the other tabs in this workbook.
2. In the Match Expenditures, enter match expenditures by match type and expenditure account.
3. Expenditure Account Descriptions are only on this page.
4. Total expenditures should not exceed revenues for any program.

## School Readiness Report

1. This report contains four major sections that the coalition needs to complete. These four sections reflect the four major federal reporting categories and each section is further divided by OCA. See Accountability Guidance 250.01 for OCA definitions. Enter actual expenditures by Expenditure Account and OCA. Please refer to the SR NOA and the OAMI terms and conditions for expenditure targets and restrictions. Actual expenditures must be in compliance with award requirements.
2. The Grand Total section contains formulas to summarize the four input sections and will automatically update the School Readiness column on the combined report.

## Child Care Executive Partnership Report

**Coalition Revenue and Expenditure Report  
Instructions**

1. This report contains three input columns for the three OCAs utilized to report CCEP expenditures. Enter actual expenditures by expenditure account and OCA.
2. Use only the expenditure account "direct services" for OCA 97PPO. Please refer to the SR MOA for expenditure targets and restrictions. Actual expenditures must be in compliance with award requirements.
3. The Total CCEP column already contains formulas to summarize the three OCA columns and will automatically update the CCEP column on the combined report.

### **Voluntary Prekindergarten/Outreach, Awareness and Monitoring Initiative Report**

1. This report contains three input sections that the coalition needs to complete. These three sections reflect the two major reporting categories for VPK and OAMI. Each section is further divided by OCAs. Enter actual expenditures by expenditure account and OCA. Please refer to the VPK MOA for expenditure targets and restrictions. Actual expenditures must be in compliance with award requirements.
2. The VPK Total section already contains formulas to summarize the two input sections and will automatically update the VPK columns on the combined report.
3. There is one input section to complete for OAMI. Enter actual expenditures by expenditure account and OCA.
4. The Total column in this section already contains formulas to summarize the five OCA columns and will automatically update the OAMI column on the combined report.

### **Other Funding Report**

1. Report all other funding the coalition received by revenue source.
  2. Provide the grant/contract number or other identifier in the Identify Revenue Source cell.
  3. Provide a brief description of the revenue source in the Describe Revenue Source cell.
  4. Enter the amount of the revenue source and the actual expenditures by expenditure account in one column for each revenue source. There are three provided. If more columns are needed for additional revenue sources, please insert column(s) before the Total Other Funding column.
  5. The Total Other column contains formulas to summarize all other columns and will automatically update Other Revenue Sources on the combined report.
- Note: this is a revenue and expenditures report.*

### **Coalition-Contracted FTE List**

#### **Coalition Positions**

1. List all coalition-established position titles.
2. Provide FTE for the position title by program.
3. Indicate the number of staff positions with this title.

#### **Contracted Positions (Staff Augmentation)**

1. List each position separately.
2. Identify FTE for position by program.
3. Report Annual Salary or hourly rate for position.

# Coalition Revenue and Expenditure Report

- Coalition Report
- Subrecipient Report

**Coalition:** \_\_\_\_\_

I certify that the information on this Coalition Revenue and Expenditure Report and selected supporting documentation is true and correct; that the actual expenditures on this report are allowable based on the terms and conditions of the award.

\_\_\_\_\_  
**Coalition Certification**

\_\_\_\_\_  
**Date**

**Subrecipient:** \_\_\_\_\_

I certify that the information on this Coalition Revenue and Expenditure Report and selected supporting documentation is true and correct; that the actual expenditures on this report are allowable based on the terms and conditions of the award.

\_\_\_\_\_  
**Subrecipient Certification**

\_\_\_\_\_  
**Date**

I have reviewed the Subrecipient Coalition Revenue and Expenditure Report and the selected supporting documentation in accordance with Florida's Office of Early Learning guidance and hereby approve this report.

\_\_\_\_\_  
**Coalition Certification**

\_\_\_\_\_  
**Date**

2014-15 Coalition Revenue and Expenditure Report

Category	Description	Revenue	Actual State and Federal Appropriations				
		YR	QW1	QW2	QW3	QW4	YR
<b>Support Assets:</b>	Contract, Grants, and Other Financial Assistance	\$0.00					
	Contract, Grants, and Other Financial Assistance-State and Federal	\$0.00					
	Contract, Grants, and Other Financial Assistance-Local	\$0.00					
	Contract, Grants, and Other Financial Assistance-Other	\$0.00					
	In-kind	\$0.00					
	Investment earnings	\$0.00					
	Investment earnings	\$0.00					
	Other Revenue Sources	\$0.00					
	Other Revenue Sources	\$0.00					
	Other Revenue Sources	\$0.00					
<b>Salaries</b>	Regular Salaries and Wages - Compensation for services of officers and employees filling established positions	\$0.00					
	Payment for Payroll Taxes	\$0.00					
	Payment for Supplemental Assistance Payroll	\$0.00					
	Payment for employee health, dental, and vision insurance	\$0.00					
	Payment for employee Retirement Benefits	\$0.00					
	Payment for employee life and disability and other benefits	\$0.00					
	Payment for fees for employees to attend conferences and other training events, including reimbursement for tuition for employees in accordance with coalition policy	\$0.00					
	Accounting Services	\$0.00					
	Costs include annual fee for A-133 audit and annual 990 tax return filing	\$0.00					
	Payment for information technology, software and other approved third party software development (this is the outsource IT and will be included if etc. outsource IT)	\$0.00					
<b>Professional Services - Information Technology</b>	Payment for Legal/Accounting Services	\$0.00					
	Payments for subscriptions - Subscriptions will complete detailed budgets. This line will represent a roll-up of their detailed budgets. DO NOT include direct services in this line item. For an individual coalition with subscriptions that has should equal the total for the subscription(s) minus the direct services	\$0.00					
	Payment for temporary employment, usually through an employment agency	\$0.00					
	Payment for printing, binding and other reproduction services, which an organization contracts for or purchases from an outside vendor	\$0.00					
	Payment for repairs and minor alterations to buildings, vehicles, equipment and life items that the organization has not capitalized, maintenance and service agreements on equipment, does not include IT maintenance	\$0.00					
	Professional Services - Temporary Employment	\$0.00					
	Professional Services - Printing and Reproductions	\$0.00					
	Professional Services - Repairs and Maintenance	\$0.00					
	Professional Services - Information Technology	\$0.00					
	Professional Services - Legal	\$0.00					

Rule 68F-9.115  
 Form OEL-SR 115 (September, 2014)  
 Attachment IV-B

2014-15 Coalition Revenue and Expenditure Report

Coalition Plan Budget Report

Account Name	Description	Revenue	Expenditure	Balance	Revenue	Expenditure	Balance
Professional Services - Other	Payments for other contracted services including payroll processing. Other examples include hiring individuals or companies to perform in the field assessments, surveys or other short-term tasks via a vendor contract.	0000/01	0000/01	-			
Direct Services - Child Care	Provider Payments (providers have the option to track out into OCAU lines. This payment must be reconciled monthly to Statewide Information System (parently 575)	0000/01	0000/01	-			
Direct Services - Child Care	Payment for rent, storage (includes office storage), utilities, cleaning, vehicle collection, rent control and security.	0000/01	0000/01	-			
Occupancy	Payment for postage, overnight and same-day delivery, payment for a Q license, (flight costs that do not have a fixed seat calculation)	0000/01	0000/01	-			
Postage, Freight and Delivery Services	Payment for rental of such items as copiers, photocopiers and other office equipment and vehicles when not needed in conjunction with travel.	0000/01	0000/01	-			
Postage, Freight and Delivery Services	Includes stationery, envelopes, paper, pencils, copy machine toner, notebook, calendar pads, file folders and guides. Includes payments for data, broadband, ring binders with a functional unit cost equal to or less than \$1,000 that the organization has not capitalized. Replacement keyboards, mouse or other computer related peripheral hardware that is not capitalized.	0000/01	0000/01	-			
Supplies		0000/01	0000/01	-			
Office Supplies and Office Expense Items		0000/01	0000/01	-			
Communications	Payment for telephone, cellular telephones and internet services.	0000/01	0000/01	-			
Communications	Payment for O & O (Directors and Offical Insurance)	0000/01	0000/01	-			
Insurance and Surety Bonds (Automobile)	Payment for Automobile Insurance	0000/01	0000/01	-			
Insurance and Surety Bonds (Automobile)	Payment for General Liability Insurance	0000/01	0000/01	-			
Insurance and Surety Bonds (Automobile)	Payment for Workers Compensation Insurance	0000/01	0000/01	-			
Insurance and Surety Bonds (Workers Compensation)	Payment for Property Insurance	0000/01	0000/01	-			
Insurance and Surety Bonds (Other)	Payment for Other Insurance	0000/01	0000/01	-			
Equipment (equal to or > \$1,000)	Payment for equipment, fixtures, other tangible personal property with a functional unit cost equal to or greater than \$1,000.	0000/01	0000/01	-			

2014-15 Coalition Revenue and Expenditure Report

Category	Description	Start Date	End Date	Start Date	End Date	Start Date	End Date	Start Date	End Date
Equipment <\$1,000	Payments for equipment with a functional unit cost less than \$1,000. This cost category includes portable (i.e., attachable items) such as computers, laptops, tablet, cameras, TVs and projectors which should be recorded to ensure accountability but are not capitalized. This cost category also includes purchases of nonconsumable books, reference guides, program materials with a unit cost of \$250 or more that should be inventoried but are not expensed.	8/29/14	8/29/15						
Quality and Classroom materials	Materials purchased for training. Allowable costs include: - reasonable rental fees for facilities for training. Payment for allowable consumer education and outreach materials. Grants to providers to assist them in meeting applicable state requirements.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Traveling materials and space	Payment for materials related to performance assessment, assessments, assessments and curriculum also includes classroom materials.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Consumer Education and Outreach Materials	Grants to providers to assist them in meeting applicable state requirements.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Grants to Providers	Payment for scholarships, stipends, continuing education units and other training to early learning providers for professional development to newly onboard teachers working with the children aged birth to five.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Scholarships and Other Education Opportunities	Payment for routine travel expenses related to airfare, car rental, hotels, mileage, meals, per diem, and other travel related expenses not classified as travel within the entity's local service area.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Wage Incentives	Payment for routine travel within the coalition area. Examples include mileage reimbursement for on-site monitoring or technical assistance visits to providers.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Travel	Payment for Out of State travel expenses related to airfare, car rental, hotels, meals, per diem, and other travel-related expenses not identified.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Travel - In State - Travel	Payment for routine travel within the coalition area. Examples include mileage reimbursement for on-site monitoring or technical assistance visits to providers.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Travel - Out of State - Travel	Payment for Out of State travel expenses related to airfare, car rental, hotels, meals, per diem, and other travel-related expenses not identified.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Travel - Local	Payment for routine travel within the coalition area. Examples include mileage reimbursement for on-site monitoring or technical assistance visits to providers.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Other Expenses	Payment for allowable bank service fees including consulting and interest charges.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Bank Fees	Payment for application software including renewals and support fees.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Application Software and Licenses and Support	Payment for Web services/hosting support, back-up services and maintenance.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Web Services/hosting, support, back-up services and maintenance	Payment for other employee related expenditures such as background screening, drug testing, etc.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Other employee related expenditures	Payments for memberships and magazine subscriptions.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Dues and Subscriptions	Payment for corporate filing fees, collection fee, etc.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Taxes, Licenses and Fees	Should correspond to in-kind donations.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
In-Kind Expenditures	Payments for other current charges and obligations for which no other suitable expenditure account exists. Includes expenditures for merchant cards more than \$500 in a responsible time.	8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		
Miscellaneous/other current charges		8/29/14	8/29/15	8/29/14	8/29/15	8/29/14	8/29/15		

**Florida Office of Early Learning**

**2014-15 Coalition Revenue and Expenditure Report**

Dependents		2014		2015		2016		2017	
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure

**Coalition Plan Budget Report**

2014		2015		2016		2017	
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure







School Readiness Report

Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Salaries												
Travel												
Permit fees												
Health												
Development												
Use and liability other benefits												
Self Development												
Utility Reimbursement												
Professional Services - Accounting												
Professional Services - Auditing												
Professional Services - Information Technology												
Professional Services - Legal												
Professional Services - Program Agency (Placement)												
Professional Services - Temporary Employment												
Professional Services - Printing and Reproduction												
Professional Services - Rental and Maintenance												
Professional Services - Other												
Occupancy												
Printing, Prepaid, and Delivery Services												
Telephone - Office Equipment												
Office Supplies and Office Expense Items												
Communications												
Insurance and Surety Bonds (D & O)												
Insurance and Surety Bonds (Automobile)												
Travel and Surety Bonds (General Liability)												
Insurance and Surety Bonds (Workers Compensation)												
Insurance and Surety Bonds (Property)												
Insurance and Surety Bonds (Other)												
Equipment equal to or < \$5,000												
Quality and Common materials												
Training materials and fees												
Contractor Education and Outreach Materials												
Service to Providers												
Scholarships and Other Education Opportunities												
Wage Incentives												
Travel - In-State - Travel												
Travel - Out of State - Travel												
Travel - Local												
Event Fees												
Application Software and License and Support												
Web Services/Hosting, Support, Back-up services and maintenance												
Other computer related expenditures												
Dues and Subscriptions												
Tools, Licenses and Fees												
Printed expenditures												
Accountancy/Other current charges												
Depreciation												
Direct Services												



School Readiness Report

2014-15 Collision Revenue and Expenditure Report

Category	Amount	Percentage
Salaries		
Payroll taxes		
Benefits - Reimbursement		
Health		
Retirement		
Life and disability, other benefits		
Staff Development		
Tuition Reimbursement		
Professional Services - Accounting		
Professional Services - Auditing		
Professional Services - Information Technology		
Professional Services - Legal		
Professional Services - Program Agency (Subcontract)		
Professional Services - Temporary Employment		
Professional Services - Printing and Reproduction		
Professional Services - Repairs and Maintenance		
Professional Services - Other		
Direct Services - Child Care		
Occupancy		
Postage, Freight, and Delivery Services		
Rentals - Office Equipment		
Office Supplies and Office Expense Items		
Contractors		
Insurance and Surety Bonds (B & C)		
Insurance and Surety Bonds (Auto/Property)		
Insurance and Surety Bonds (General Liability)		
Insurance and Surety Bonds (Workers Compensation)		
Insurance and Surety Bonds (Property)		
Insurance and Surety Bonds (Other)		
Equipment equal to or > \$2,000		
Equipment < \$2,000		
Quality and Classroom materials		
Traveling materials and space		
Consumer Education and Outreach Materials		
Grants to Providers		
Scholarships and Other Education Opportunities		
Wage Incentives		
Travel - In-State - Travel		
Travel - Out of State - Travel		
Travel - Local		
Bank Fees		
Application Software and Licenses and Support		
Web Services/Hosting, support, back-up services and maintenance		
Other employee related expenditures		
Dues and Subscriptions		
Taxes, Licenses and fees		
Childcare expenses		
Childcare/other parents charges		
Contractual		

Child Care Executive Partnership Report

Account Name	00000000	00000000	00000000	00000000
	OFFICE	OFFICE	CLASSROOM	TRAVEL
Scholarships				
Payroll taxes				
Benefits - Reemployment				
Health				
Retirement				
Life and disability, other benefits				
Staff Development				
Tuition Reimbursement				
Professional Services - Accounting				
Professional Services - Auditing				
Professional Services - Information Technology				
Professional Services - Legal				
Professional Services - Program Agency (Subrecipient)				
Professional Services - Temporary Employment				
Professional Services - Printing and Reproduction				
Professional Services - Repairs and Maintenance				
Professional Services - Other				
Direct Services-Child Care				
Occupancy				
Postage, Freight, and Delivery Services				
Rentals - Office Equipment				
Office Supplies and Other Expense Items				
Communications				
Insurance and Surety Bonds (O & C)				
Insurance and Surety Bonds (Automobile)				
Insurance and Surety Bonds (General Liability)				
Insurance and Surety Bonds (Workers Compensation)				
Insurance and Surety Bonds (Property)				
Insurance and Surety Bonds (Other)				
Equipment equal to or > \$1,000				
Equipment < \$1,000				
Quality and Classroom materials				
Teaching materials and space				
Consumer Education and Outreach Materials				
Grants to Providers				
Scholarships and Other Education Opportunities				
Wage Incentives				
Travel - In-State - Travel				
Travel - Out of State - Travel				
Travel - Local				
Bank Fees				
Application Software and Licenses and Support				
Web Services/Hosting, support, back-up services and maintenance				
Other employee related expenditures				
Dues and Subscriptions				
Tones, Licenses and fees				
In-kind expenditure				
Miscellaneous/other current charges				
Depreciation				
Total				



Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Salaries												
Travel												
Benefits - Unemployment												
Health												
Retirement												
Life and disability, other benefits												
Shift Development												
Tuition Reimbursement												
Professional Services - Accounting												
Professional Services - Auditing												
Professional Services - Information Technology												
Professional Services - Legal												
Professional Services - Program Agent (Subcontract)												
Professional Services - Temporary Employment												
Professional Services - Printing and Reproduction												
Professional Services - Repairs and Maintenance												
Professional Services - Other												
YR - School Year												
YR - Summer												
YR - SIS												
Occupancy												
Postage, Freight, and Delivery Services												
Reprint - Office Equipment												
Office Supplies and Office Expense Items												
Communications												
Insurance and Surety Bonds (Q & O)												
Insurance and Surety Bonds (Automobile)												
Insurance and Surety Bonds (General Liability)												
Insurance and Surety Bonds (Workers Compensation)												
Insurance and Surety Bonds (Fidelity)												
Insurance and Surety Bonds (Other)												
Equipment equal to or > \$1,000												
Equipment < \$1,000												
Utility and Classroom materials												
Printing materials and copies												
Consumer Education and Outreach Materials												
Grants to Providers												
Scholarship and Other Education Opportunities												
Travel - In-State - Travel												
Travel - Out of State - Travel												
Travel - Local												
Bank Fees												
Application Services and License and Support												
Web Services/Hosting, support, backup services and maintenance												
Other employee related expenditures												
Data and Subscriptions												
Travels, Licenses and Fees												
In-kind expenditures												
Miscellaneous/other current charges												
Depreciation												

Account Name	VFY	VFY	VFY	VFY	VFY	VFY	VFY	VFY	VFY
Salaries									
Payroll taxes									
Benefits - Reemployment									
Health									
Retirement									
Life and disability, other benefits									
Staff Development									
Tuition Reimbursement									
Professional Services - Accounting									
Professional Services - Auditing									
Professional Services - Information Technology									
Professional Services - Legal									
Professional Services - Program Agency (disability)									
Professional Services - Temporary Employment									
Professional Services - Printing and Reproduction									
Professional Services - Repairs and Maintenance									
Professional Services - Other									
Direct Services-Child Care									
Occupancy									
Postage, Freight, and Delivery Services									
Repairs - Office Equipment									
Office Supplies and Office Expense Items									
Communications									
Insurance and Surety Bonds (D & O)									
Insurance and Surety Bonds (Automobile)									
Insurance and Surety Bonds (General Liability)									
Insurance and Surety Bonds (Workers Compensation)									
Insurance and Surety Bonds (Property)									
Insurance and Surety Bonds (Other)									
Equipment equal to or > \$1,000									
Equipment < \$1,000									
Quality and Classroom materials									
Training materials and space									
Consumer Education and Outreach Materials									
Grants to Providers									
Scholarships and Other Education Opportunities									
Wage Incentives									
Travel - In-State - Travel									
Travel - Out of State - Travel									
Travel - Local									
Bank Fees									
Application Software and Licenses and Support									
Web Services/hosting, support, back-up services and maintenance									
Other employee related expenditures									
Dues and Subscriptions									
Taxes, Licenses and fees									
In-kind expenditure									
Miscellaneous/other current charges									
Depreciation									



Amount of Revenue	Identify Activity Source	Identify Activity Source	Identify Activity Source	Total Revenue
	Describe Activity Source	Describe Activity Source	Describe Activity Source	
	Salaries			
	Payroll taxes			
	Benefits - Reemployment			
	Health			
	Retirement			
	Life and disability, other benefits			
	Staff Development			
	Tuition Reimbursement			
	Professional Services - Accounting			
	Professional Services - Auditing			
	Professional Services - Information Technology			
	Professional Services - Legal			
	Professional Services - Program Agency (subrecipient)			
	Professional Services - Temporary Employment			
	Professional Services - Printing and Reproduction			
	Professional Services - Repairs and Maintenance			
	Professional Services -Other			
	Direct Services-Child Care			
	Occupancy			
	Postage, Freight, and Delivery Services			
	Rentals - Office Equipment			
	Office Supplies and Office Expense Items			
	Communications			
	Insurance and Surety Bonds (D & O)			
	Insurance and Surety Bonds (Automobile)			
	Insurance and Surety Bonds (General Liability)			
	Insurance and Surety Bonds (Workers Compensation)			
	Insurance and Surety Bonds (Property)			
	Equipment equal to or > \$1,000			
	Equipment < \$1,000			
	Quality and Classroom materials			
	Training materials and space			
	Consumer Education and Outreach Materials			
	Grants to Providers			
	Scholarships and Other Education Opportunities			
	Wage Incentives			
	Travel - In-State - Travel			
	Travel - Out of State - Travel			
	Travel - Local			
	Bank Fees			
	Application Software and Licenses and Support			
	Web Service/hosting, support, back-up services and maintenance			
	Other employee related expenditures			
	Dues and Subscriptions			
	Taxes, Licenses and Fees			
	In-Kind expenditure			
	Miscellaneous/other current charges			
	Depreciation			