



## Memorandum

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To: Aspire Program Administrators and Treasurers/Fiscal Officers  
From: Stephanie Schab, State Aspire Director  
Date: June 14<sup>th</sup>, 2022  
Subject: End-of-Year Financial Reports

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Federally funded WIOA programs, including Aspire, must report different financial expenditures on the Annual Federal Financial Report (FFR). We rely on self-reports from the fiscal agents to provide this aggregate state data to our federal funder, the U.S. Department of Education.

The process that was implemented last year will remain the same this year to sustain the streamline of this data collection.

The three reports comprising the End-of-Year Financial Reports include:

1. **Maintenance of Effort (MOE)**

For Ohio Aspire programs to achieve and maintain the federally required maintenance of effort, the state must document all local programs' non-federal/non-Aspire state expenditures and local in-kind contributions that support the delivery of Aspire services. The state must maintain its highest level of non-federal expenditures reported or at least 90% of that amount to receive full federal funding. If it does not, federal funding levels are reduced proportionately in subsequent years. For these reasons, local programs must report their MOE contributions annually.

From the Aspire Grant:

*For ODHE Aspire to maintain the federally required maintenance of effort, ODHE expects grantees to contribute at least a 25 percent local match, monetary and/or in-kind.*

The Maintenance of Effort report includes:

(1) Local Cash Funds made in direct support of adult education and literacy activities. Examples include cash donations, non-federal income from products or services, local government grants or appropriations, state grants or appropriations, foundation grants, and corporate contributions.

(2) In-kind contributions and services made in direct support of adult education and literacy activities. Examples include volunteer time, infrastructure, utilities, facilities costs, custodial services, copying and printing costs, phone, internet, and other technology costs.

To demonstrate that in-kind contributions and services have been “fairly evaluated,” the grantee needs to **provide descriptive details on the budget narrative that supports its value**. Examples:

- Classroom Space – must show the actual cost for comparable space in the area, a real estate appraisal, or the cost of renting the same space to other organizations.
- Volunteer’s Time – must show the value of a paid teacher’s time in the same program.

**Example below:**

Type of In-Kind Match	In-Kind Amount
Facility/Office Space/Classrooms	5 classrooms provided by 2 community partners which contribute an estimated value of <u>\$39,750</u> (530 sq. ft. x 5 x \$15.00/sq. ft.)
Utilities	\$12,000 (5 classrooms for \$60 per day for 200 days)
Custodial Services	\$8,000 (5 classrooms for \$40 per day for 200 days)
Copying/Printing Costs	\$5,000

Phones and Other Technology Costs	
Additional Approved In-Kind Services (be specific)	Insert Name, Treasurer \$1,500 Insert Name, Assistant to the Treasurer (30 hrs. x \$30) \$900 IT Staff (57 hrs. x \$44) \$2,508  Total: \$4,908
Personnel Costs (Prorated – please identify personnel by name, title, and show calculation used to determine value.)  <i>This should include paraprofessional volunteers calculated at a comparable hourly rate if this were a paid position(s.)</i>	Please see attached volunteer list: 10 volunteers – 1,500 total hours x \$13/Hr = <u>\$19,500</u>
<b>Total</b>	\$89,158

## 2. Career and Training Services

State workforce agencies must report the costs of career and training services incurred with Aspire grant funds. The [Career and Training Reporting](#) guidelines provide examples of allowable expenses and budget codes for reporting these services.

- **All Aspire grantees MUST report Career Service costs.** This report would never have \$0.
- Only Aspire programs that offered Integrated Education and Training (IET) will report the **IET expenditures on the Training Services report.** If no IETs were provided, this report would show \$0.

3. **OhioMeansJobs Center (One-Stop) Infrastructure and Fair-Share Costs**

The requirement to report Ohio Aspire programs' one-stop infrastructure and fair-share costs is not new for the state's federal financial report. Local Aspire programs will self-report their one-stop MOU fair-share expenditures.

Per WIOA, each partner, including a partner with no staff co-located in an OhioMeansJobs center, must contribute to the costs of the delivery system according to its proportionate use of, and relative benefit received from, the delivery system, which may be calculated using an allowable cost allocation method that fairly and approximately represents the actual costs ([TEGL 17-16](#), pp. 10 – 15). A partner may contribute cash, non-cash contributions (i.e., goods or services listed in the MOU budget), or third-party in-kind contributions ([TEGL 17-16](#), pp. 15 – 17).

All three reports are required to have an electronic signature on the last page, even if the total is \$0 on an individual report.

Accurate and timely completion of all required documents by August 31<sup>st</sup> is tracked on the Risk Assessment for Aspire Grantees.

Please submit **by August 31, 2022**, to [aspiregrants@highered.ohio.gov](mailto:aspiregrants@highered.ohio.gov)