

FINAL EXPENDITURE REPORT INSTRUCTIONS FOR ASPIRE CORRECTIONS EDUCATION FUNDS

IMPORTANT INFORMATION

1. An Aspire Corrections Education Final Expenditure Report (**FER**) shall be submitted electronically in paper form by August 31 of the current fiscal year.
2. Obligations must be liquidated by the report date without exception. Encumbrances shall not to be included on the FER. All reported amounts should be presented on a cash basis.
3. Under authority of 2 CFR 200, failure to submit an FER or correct FER discrepancies in a timely manner may result in a temporary suspension of cash payments for the project, a suspension of program operations, or termination and repayment of any or all of the grant award until said project is closed.
4. ODHE will not be able to make payments for grants that have been de-obligated (closed) by the federal funding agency. FERs not submitted by the due date will jeopardize unpaid project funds.
5. All revisions and questions regarding an approved budget must be directed to the ODHE Aspire office.
6. Other:
 - FERs not submitted on the standard form developed by ODHE will not be accepted.
 - All amounts reported on the FER must reconcile to the agency's accounting system used to prepare annual financial statements.
 - **Submit the completed document with signatures to: aspiregrants@highered.ohio.gov by August 31.**

GUIDELINES

1. FISCAL SUMMARY:

- Final Allocation – These are the **CORRECTIONS EDUCATION funds** approved/allocated to a district or agency to develop the program for the project period reported. In most cases, the corrections education allocation in the Aspire online grant is the amount approved.
- Project Cash Received – This is the amount of project cash received from ODHE.
- Amount Expended – This is the total amount of project funds expended for this project for **CORRECTIONS EDUCATION**. Expenditures cannot exceed the approved amount and this amount **MUST** agree with the expenditure Grand Total, located in the lower right portion of the FER grid.
- Cash Balance on Hand – This is project cash received but not expended, (3C minus 3D). If this amount is negative, submit a Project Cash Request (PCR) with the FER for the negative amount only.
- Allocated but Not Expended – This is project money allocated but not expended, (3A minus 3D).

2. PROJECT STATUS:

Check appropriate box:

- Closed – All funds approved and received have been expended according to the grant agreement and/or program regulations.
- Closed with Cash Request – All the expended funds have not been received resulting in a negative cash balance. A PCR must be submitted in CCIP to recover the unpaid funds.

3. **ADMINISTRATIVE and FISCAL APPROVAL:** Complete as directed. Completing the approval indicates that the final expenditure report is being submitted in accordance with the approved application and any applicable laws and regulations.