



Memorandum

To: Aspire Program Administrators and Treasurers/Fiscal Officers

From: Donna Albanese, State Aspire Director

Date: June 12, 2019

Subject: Maintenance of Effort (MOE)
Required FY 2019 Fiscal Forms – Schedule A: Parts 1, 2, 3

For Ohio Aspire programs to achieve and maintain the federally required maintenance of effort, necessary non-federal expenditure of funds on an equitable and annual basis, the state must document all local programs' non-federal/non-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.

From the FY 2019 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. This maintenance of effort (MOE) can include, but is not limited to, the following:

- Any non-federal and non-state dollars used to provide adult education and literacy activities;
- In-kind contributions to adult education and literacy activities such as:
 - o Infrastructure, facilities, and utilities costs;
 - o custodial services;
 - o copying and printing costs; and
 - o phone, Internet, or other technology costs.
- The cost of staff time spent in providing adult education and literacy activities either:
 - o volunteered or
 - o paid for from non-federal and non-state funds.

Amounts reported for acceptable matching must:

- be properly documented and verifiable from recipient records;
- be necessary and reasonable to accomplish program objectives;
- be allowable under the Uniform Guidance cost principles;

- *not be included as contribution for other federally assisted programs; and*
- *have the value supported by appropriate documentation of fair market value.*

There are three required forms for reporting match funds:

1. Part 1 - Local Funds Expended for Aspire Budget Grid - this shows the amount of non-federal/non-state **local** funds (actual cash, not in-kind) expended to support the local Aspire program during Fiscal Year 2019.
2. Part 2 - Itemization of Local Funds Narrative - this includes only actual local cash expenditures (salaries and benefits, materials, equipment, rent, etc.) made in direct support of this project. Only include fund expenditures that are incurred as a result of your organization's participation in the Aspire grant program. Do not include expenditures that are not in direct support of the project and that would have been made for other purposes regardless of the presence of the Aspire program. The total of Part 2 should equal the total of Part 1.
3. Part 3 – Local In-Kind Contributions - this documents **in-kind matches** (not actual cash), including prorated personnel costs of staff time spent in service to the Aspire program paid from other non-federal/non-state local funds as well as other in-kind program supports for which a dollar value can be assigned. This should include paraprofessional Aspire volunteers calculating their value at a rate comparable to a compensated rate of other paid staff in an equivalent position.

All three forms are required, even if the total is \$0.

Please submit **by August 31, 2019**, to a aspiregrants@highered.ohio.gov.