



Memorandum

To: Aspire Program Administrators and Treasurers/Fiscal Officers
From: Donna Albanese, State Aspire Director
Date: July 22, 2021
Subject: End-of-Year Financial Reports (formerly called Schedule A)

Federal-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.

This year we have made some changes to help streamline this data collection.

- We changed the name. The End-of-Year Financial reports replace the former Schedule A document.
- We have included three reports in one document. Combining all forms into one document will require only one electronic sign-off from the agency.
- We added a new report, OhioMeansJobs Infrastructure and Fair-Share Costs.

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.

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 NEW**

The requirement to report Ohio Aspire programs' one-stop infrastructure and fair-share costs is not new for the state's federal financial report. What is new is how we collect this information. This is the first time we are asking the local Aspire programs to 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, even if the total is \$0 on a report,
with electronic signature on the last page,

Please submit **by August 31, 2021**, to a aspiregrants@highered.ohio.gov.