



## Memorandum

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To: Aspire Program Administrators and Treasurers/Fiscal Officers  
From: Donna Albanese, State Aspire Director  
Date: June 18, 2020  
Subject: Required FY 2020 Fiscal Forms – Schedule A: Parts 1, 2, 3

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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 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.*

Schedule A Parts 1 and 2 are used for reporting match funds:

**Part 1 - Local Funds** - this includes only actual local cash expenditures (salaries and benefits, materials, equipment, rent, etc.) made in direct support of the Aspire grant.

**Part 2 – 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.

Schedule A Part 3 is a new reporting requirement under WIOA. State workforce agencies are required to report the costs of career and training services incurred with Aspire grant funds.

**Part 3 – Career and Training Services** – the [Career and Training Reporting](#) guidelines provides examples of allowable costs and budget codes for reporting these services.

All three forms are required, with electronic signature on the last page, even if the total is \$0.

Please submit **by August 31, 2020**, to [aspiregrants@highered.ohio.gov](mailto:aspiregrants@highered.ohio.gov).