Memorandum

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

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:
  - Infrastructure, facilities, and utilities costs;
  - Custodial services;
  - Copying and printing costs; and
  - Phone, Internet, or other technology costs.
- The cost of staff time spent in providing adult education and literacy activities either:
  - Volunteered or
  - 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.