

FEDERAL FINANCIAL REPORT TOTAL ALLOCATION		1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Department of Education Division of Adult Education and		2. Federal Grant or Other Identifying Number Assigned by Federal Agency		OMB Approval Number: 1830-0027 Expiration Date: 8/31/2017	
3. Recipient Organization (Name and complete address including Zip code)		4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number		6. Report Type <input type="checkbox"/> Initial <input type="checkbox"/> Final	
8. Project/Grant Period (Month, Day, Year) From: _____ To: _____		9. Reporting Period End Date (Month, Day, Year) From: _____ To: _____					
10. Transactions		(a) State Administration	(b) State Leadership	(c) Programs of Instruction ABE levels 1-4 and ESL levels	(d) Programs of Instruction ABE levels 5-6	(e) Training	(f) Total
Federal Cash:							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							
Integrated English Literacy and Civics Education (Sec 243)							
Institutionalized Persons (Sec. 225)							
One-Stop Infrastructure Costs (Local Option)							
One-Stop Infrastructure Costs (State Option)							
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
Recipient Share:							
i. Total recipient share required (i.e. Maintenance of Effort)							
j. Recipient share of expenditures							
Infrastructure Costs							
k. Remaining recipient share to be provided (line i minus j)							
Program Income:							
l. Total program income earned							
m. Program income expended							
n. Unexpended program income (line l minus line m)							
11. Indirect Expense	a. Type <input type="checkbox"/> Restricted Provisional <input type="checkbox"/> Restricted Final	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
		g. Totals:					
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number, and extension)			
				d. Email Address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
				14. Agency use only:			

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This report should be used for all AEFLA grants issued on or after July 1, 2015. A separate FFR must be used for each Federal Funding Period as reported in Block 8 of the FFR.

FFR Box Number	Reporting Item	Instructions
1	Federal Agency and Organizational Element to Which Report is Submitted	This block is preprinted.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter the PR/Award number as indicated in Block 2 of the Grant Award Notification. This block will be prepopulated.
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency.
6	Report Type	Indicate whether this FFR is an initial or final report.
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award and for preparing this FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
8	Project/Grant Period	Enter Federal Funding Period based on information obtained in Block 6 of the Grant Award Notification. This block will be prepopulated.
9	Reporting Period End Date: (Month, Day, Year)	Enter the beginning and ending dates of the period in which you are reporting the financial activity of the grant. A first year report will cover the first 15 months of the grant period e.g., July 1, 2012 through September 30, 2013. The final report will cover the entire 27 months, which grantees have to obligate their funds e.g., July 1, 2011 through September 30, 2013. This block will be prepopulated.

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FFR Box Number	Reporting Item	Instructions
10		Transactions: Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors.
10c	Cash On Hand (Line 10a Minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date. The total block (f) will be prepopulated.
10e	Federal Share of Expenditures (Includes all expenditure subsets listed under row 10e)	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required.

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FFR Box Number	Reporting Item	Instructions
	Integrated English Literacy and Civics Education (Sec 243)	Enter the amount of Federal fund expenditures for funds awarded under Section 243 of Title II of WIOA. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required.
	Institutionalized Persons (Sec 225)	Enter the amount of Federal fund expenditures for authorized programs under Section 225 of Title II of WIOA. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required.

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FFR Box Number	Reporting Item	Instructions
	One-Stop Infrastructure Costs (Local Option)	Enter the amount of fund expenditures for infrastructure costs authorized under Section 121(h)(1)(A)(i) of WIOA. Infrastructure costs of one-stop centers are non-personnel costs that are necessary for the general operation of the one-stop center, including: (1) rental of the facilities; (2) utilities and maintenance; (3) equipment (including assessment-related products and assistive technology for individuals with disabilities); and (4) technology to facilitate access to the one-stop center, including technology used for the center’s planning and outreach activities. Local Workforce Development Boards (WDBs) may consider common identifier costs as costs of one-stop infrastructure. Each entity that carries out a program or activities in a local one-stop center must use a portion of the funds available for the program and activities to maintain the one-stop delivery system, including payment of the infrastructure costs of one-stop centers. These payments must be in accordance with 34 CFR §§ 463.700-463.755; Federal cost principles, which require that all costs must be allowable, reasonable, necessary, and allocable to the program; and all other applicable legal requirements. These funds must include Federal funds that are available for local administration of adult education and literacy programs authorized by title II of WIOA, and may also include non-Federal resources that are cash, in-kind or third party contributions. In the local funding mechanism, the Local WDB, chief elected officials, and one-stop partners agree to amounts and methods of calculating amounts each partner will contribute for one-stop infrastructure funding, include the infrastructure funding terms in the Memorandum of Understanding (MOU) required under section 121(c), and sign the MOU.

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FFR Box Number	Reporting Item	Instructions
	One-Stop Infrastructure Costs (State Option)	Enter the amount of fund expenditures for infrastructure costs authorized under Section 121(h)(1)(A)(ii) of WIOA. If the Local WDB, CEO, and one-stop partners in a local area do not reach consensus agreement on methods of sufficiently funding the costs of infrastructure of one-stop centers for a program year (PY), the State funding mechanism is applicable to the local area for that PY. In the State funding mechanism, the Governor, subject to certain limitations, determines one-stop partner contributions after consultation with the CEOs, Local WDBs, and the State WDB. This determination involves: (1) The application of a budget for one-stop infrastructure costs as described in § 463.735, based on either agreement reached in the local area negotiations or the State WDB formula outlined in § 463.745; (2) The determination of each local one-stop partner program’s proportionate use of the one-stop delivery system and relative benefit received, consistent with the Uniform Guidance at 2 CFR part 200, including the Federal cost principles, the partner programs’ authorizing laws and regulations, and other applicable legal requirements described in § 463.736; and (3) The calculation of required statewide program caps on contributions to infrastructure costs from one-stop partner programs in areas operating under the State funding mechanism as described in § 463.738. In the State funding mechanism, infrastructure costs for the adult education program authorized by title II of WIOA must be paid from the funds that are available for local administration and may be paid from funds made available by the State or non-Federal resources that are cash, in-kind, or third party contributions.

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FFR Box Number	Reporting Item	Instructions
10f	Federal Share of Unliquidated Obligations	Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions. <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
10i	Total Recipient Share Required	Enter the total required recipient share (i.e. the greater of required match or maintenance of effort) for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency.
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
	Local Infrastructure Costs	Non-federal expenditures on infrastructure costs of one-stop centers are non-personnel costs that are necessary for the general operation of the one-stop center, including: (1) rental of the facilities; (2) utilities and maintenance; (3) equipment (including assessment-related products and assistive technology for individuals with disabilities); and (4) technology to facilitate access to the one-stop center, including technology used for the center's planning and outreach activities.

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10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.
10l	Total Program Income Earned	Enter the amount of program income earned.
10m	Program Income Expended	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
10n	Unexpended Program Income (Line 10l Minus Line 10m)	Enter the amount of Line 10l minus Line 10m. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	Indirect Expense: Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.	
11a	Type of Rate	Indicate whether indirect cost rate is Restricted Provisional or Restricted Final.
11b	Rate	Enter the indirect cost rate in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate.
11d	Base	Enter the amount of the base against which the rate was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.
13e	Date Report Submitted (Month, Day, Year)	Enter the date the <i>FFR</i> is submitted to the U.S. Department of Education using the month, day, year format.
14	Agency Use Only	This section is reserved for U.S. Department of Education agency use.

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FEDERAL FINANCIAL REPORT Recipient Share Detail	1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Department of Education Division of Adult Education and	2. Federal Grant Number	OMB Approval Number 1830-0027 Exp: 08/31/2017	
3. Recipient Organization (name and complete address including zip code)	4. Report Type <input type="checkbox"/> Initial <input type="checkbox"/> Final	5. Grant Period (Month, Day, Year)		6. Reporting Period (Month, Day, Year)
		From:	To:	From:
7. Cash		8. In-Kind Contributions (fairly evaluated)		
a. State Cash (list the name and amount of each source or funding stream)		State		
Name	Amount	Local		
		Total In-Kind Contributions		
		9. Please explain in the box below any increases, decreases, or new cash and in-kind sources reported in boxes 7 or 8 since the previous year.		
b. Local Cash				
c. Total Cash (add all rows in 7a and 7b)				
d. Total Cash and In-Kind (add row 7c and total in box 8) (This amount must equal the amount reported in row 10j "Total Recipient Share of Expenditures", column 10f "Total" of the FFR.)				
10. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)				
a. Date Report Submitted (Month, Day, Year)		d. Typed or Printed Name and Title of Authorized Certifying Official		
b. Telephone (Area code, number, and extension)		e. Signature of Authorized Certifying Official		
c. Email Address				

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