

# Partnership & Pathways Guide to Program Operations

## MINNESOTA JOB SKILLS PARTNERSHIP

MINNESOTA DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT  
Business and Community Development Division  
Great Northern Building  
180 East 5<sup>th</sup> Street, Suite 1200  
Saint Paul, Minnesota 55101

651-259-7514

Revised 04-24

## Table of Contents

INTRODUCTION .....	2
CONDITIONS OF THE GRANT.....	2
Grant Length .....	2
Budget .....	2
Allowable Costs .....	2
Match Requirement.....	3
Payment of Grant Funds .....	3
Audit.....	3
Modifications to the Grant Contract .....	4
Termination Clause .....	4
Participant Income Eligibility Requirements (Pathways Grants Only).....	4
Monitoring and Evaluation .....	4
REPORTING REQUIREMENTS .....	5
Programmatic Requirements.....	5
Financial Requirements .....	5
Reporting Timelines .....	5
MONITORING VISIT .....	6
FINANCIAL RECONCILIATION .....	6
INSTRUCTIONS FOR GRANTEE REPORTS.....	7
Narrative Report .....	7
Project Trainee Report.....	7
Curriculum Report.....	9
Financial Report .....	9
Reimbursement Payment Request .....	11
Grantee Final Narrative Evaluation Report .....	11
INSTRUCTIONS FOR CONTRIBUTING BUSINESS REPORTS .....	12
Receipt Voucher for In-Kind Contributions.....	12
Contributing Business Status Report .....	13
Contributing Business Program Evaluation Report .....	14
AUDIT AND GRANT CLOSEOUT PREPARATION .....	15
PATHWAYS INCOME ELIGIBILITY GUIDELINES .....	15

## INTRODUCTION

This guide will help prepare you for the successful administration of your Minnesota Job Skills Partnership (MJSP) grant. Please review the guide in its entirety along with the Contributing Business Handbook before any substantial project activity takes place. It is your responsibility to ensure that the Contributing Business Handbook is provided to all business partners involved in the project and that they are fully aware of all reporting requirements.

## CONDITIONS OF THE GRANT

Conduct of your training project is governed by a grant contract agreement, which is a legal agreement between your organization and the State of Minnesota, acting through the Minnesota Job Skills Partnership Board. A copy of the signed contract will be provided to your organization. This signed agreement indicates that your organization is eligible to earn Partnership funds. Whenever there is a conflict between the contract and the proposal or other documents related to the grant, the grant contract takes precedence.

A work plan, based on the approved activities outlined in your grant proposal, is included in the grant contract agreement. Your organization is contractually obligated to undertake the activities set forth in the work plan. Any significant changes must be discussed with and approved by MJSP prior to implementation.

### Grant Length

The official beginning and ending dates of the project are stated in the grant contract agreement. The contract start date will be the date the contract is fully executed (the date of the last signature). These dates may differ from the dates stated in the proposal. When such differences exist, the beginning and ending dates in the grant contract agreement apply.

It is our policy that grants should not exceed three years in length.

Project end dates should correspond to MJSP trimester end dates, which are February 28, June 30, and October 31.

### Budget

The budget attached to the grant contract agreement is the official budget. It is usually the same as the budget included in the grant proposal. Where differences between the proposal budget and the Grant Contract budget exist, the Grant Contract budget applies.

### Allowable Costs

MJSP funds may be used for any costs incurred that are included in the detailed budget that is attached to the Grant Contract as Exhibit D. **Costs which exceed the line item budget amount for the cost category may not be allowed. As such, it is imperative that a modification to the budget be**

**requested if actual costs are expected to exceed the budgeted amount in any of the budget categories.** MJSP may accept, reject or modify your request.

Funds are considered expended when service is rendered, training performed or space and equipment used. In certain limited circumstances, an expenditure may be recognized when a commitment is made. **All costs incurred must be documented.** This includes time and payroll records for time spent on project activities for any personnel involved in the project. With the exception of the required audit for grants exceeding \$50,000, funds may not be obligated for activities outside the effective dates of the grant contract.

Upon project completion, allowable MJSP Administrative Overhead costs will be limited to 10% of the actual MJSP total direct costs.

Funds not expended by the end of the grant period are retained by MJSP for redistribution.

### **Match Requirement**

The business partners identified in your proposal are required to match the grant on a 1:1 basis for Partnership grants and a .5:1 basis for Pathways grants. The allowed matching contributions are outlined in the detailed budget and the Memorandum of Agreement attached to the grant contract. Matching contributions not identified in the detailed budget may not be allowed. Any changes to the allowed matching contributions must be requested in writing and approved by MJSP prior to the conclusion of the grant. MJSP costs will not be allowed for any amount that would result in the failure to meet the required match ratio.

### **Payment of Grant Funds**

To obtain MJSP funds, you must submit a Financial Report which shows the amount you have expended in each budget category. The Financial Report, along with the Reimbursement Payment Request, must be submitted each trimester. Funds are transmitted through a reimbursement system based on costs incurred during the trimester.

Payments are generally issued within fifteen days of receipt of all required reports. **Payments will not be processed if any required reports are incomplete or inaccurate.**

### **Audit**

For grants exceeding \$50,000 the grantee organization is required to obtain an independent audit of grant revenues and expenditures within 90 days of the end of the grant period. The audit must be conducted by a qualified CPA or cognizant state authority.

The audit may be conducted simultaneously with other auditing when the fiscal year of the other audit is compatible with the fiscal year of the project and where the schedules mentioned previously are presented separately in such an audit.

The scope of the audit is generally confined to the records and practices of the grantee. In some cases, however, the auditor may need to ask the contributing business(es) for additional documentation to verify the amounts stated on the Receipt Vouchers they have submitted to the grantee.

If the audit shows that Partnership funds remain, unspent, in the grantee's accounts at the end of the fiscal year in which the project closed, those funds are payable back to the Partnership.

If the audit shows that the actual business match does not meet the minimum match requirements, the grantee must refund the difference to MJSP.

### **Modifications to the Grant Contract**

MJSP anticipates that amendments to the training plan will generally not be made subsequent to the signing of the grant contract. However, if the nature of project activities or costs change for reasons which are not within your control, MJSP will consider modifying the work plan outlined in the grant contract. A written request must be made to MJSP stating the modifications needed and the reason for the request. MJSP may accept, reject or modify your request.

### **Termination Clause**

The grant contract contains a clause which allows MJSP to terminate your grant contract without cause, upon 30 days written notice. MJSP may immediately terminate the grant contract if there has been a failure to comply with the provisions of the grant contract, that reasonable progress has not been made or that the purposes for which the funds were granted have not been or will not be fulfilled. MJSP may withhold or recover payment for work which has not been satisfactorily completed.

### **Participant Income Eligibility Requirements (Pathways Grants Only)**

For Pathways grants, the Grantee organization is responsible for ensuring training participants have been properly screened for and meet income eligibility requirements. Eligible participants must have incomes at or below 200% of Federal Poverty Guidelines. All participants must complete an Applicant Statement of Income form provided by MJSP. These forms must be retained by the Grantee. For additional information on determining income eligibility, please refer to the Pathways Income Eligibility Guidelines at the end of this document.

### **Monitoring and Evaluation**

An MJSP Grant Coordinator will be assigned to each project. In addition to the review of required progress reports, site visits and/or phone contacts will be conducted by the Grant Coordinator to monitor progress. MJSP staff may also hold individual or group training workshops to explain MJSP policies, procedures, and reporting requirements.

## REPORTING REQUIREMENTS

Project reporting requirements can be divided into two categories, programmatic and financial. Following is a list of the reports that are required, who is responsible for completing each report and how often they are due. In addition to the following list, MJSP will provide the Grantee with a Report Schedule. Reports must be submitted on the forms provided by MJSP. Reports may be submitted on paper or via email. All report forms can be found on our [website](#) by going to the Forms tab under the appropriate program.

### Programmatic Requirements

Report Name	Completed By	Due
Narrative Report	Grantee	Every trimester
Project Trainee Report	Grantee	Every trimester
Curriculum Report	Grantee	First full trimester and final trimester
Contributing Business Status Report	Contributing Business	Every 8 months
Contributing Business Final Evaluation Report	Contributing Business	Final trimester
Final Narrative Report	Grantee	Final trimester

### Financial Requirements

Report Name	Completed By	Due
Financial Report	Grantee	Every trimester
Reimbursement Payment Request	Grantee	Every trimester
*Receipt Voucher for In-Kind Contributions	Contributing Business	Monthly or as appropriate
*Audit	CPA/Auditor	90 days after project ends

\*An audit is required for all grants over \$50,000. For grants of \$50,000 or less, the Grantee must submit copies of all Receipt Vouchers for In-Kind Contributions to MJSP at the conclusion of the project.

### Reporting Timelines

With the exception of the audit, reports are due to MJSP within 25 days after the end of each MJSP trimester. Any reports not submitted within 25 days will be considered delinquent. Late notices for delinquent reports will be sent to the Grantee's grant administrator following the due date. If delinquent reports become problematic, subsequent late notices will be sent to the head of the Grantee institution and MJSP may consider their option of terminating the grant contract. It is the practice of MJSP to withhold payment until all required reports have been submitted.

## **MONITORING VISIT**

As per the State of Minnesota's Office of Grants Management, grant monitoring reviews are required at least once during the grant period for grants over \$50,000 and under \$250,000; and are required annually for grants over \$250,000.

A grant monitoring visit involves both state granting agency staff and the grantee and occurs during the grant period. The purpose of grant monitoring visits is to review and ensure progress against the grant's goals, to address any problems or issues before the end of the grant period, and to build rapport between the state agency and the grantee. An effective grant monitoring visit may cover topics including but not limited to: statutory compliance, challenges faced by the grantee, modifications made to the grant program, program outcomes, grantee policies and procedures, grantee governance, and training and technical assistance needs. The MJSP grant coordinator may also ask to see supporting documentation for costs incurred and evidence of income eligibility screening for Pathways grant participants.

The MJSP grant coordinator will schedule a monitoring visit, in general, following the second reporting period. For new grantee organizations or new grant administrators, the monitoring visit will occur following the first full reporting period. The grantee will receive a notice with the scheduled date and time and a copy of the monitoring visit form prior to the visit.

## **FINANCIAL RECONCILIATION**

As per the State of Minnesota's Office of Grants Management, a financial reconciliation is required at least once during the grant period for grants over \$50,000. While MJSP currently has a waiver which allows the required audit to fulfill the financial reconciliation requirement, if at some point our waiver is no longer effective, your MJSP grant coordinator will conduct a financial reconciliation.

A financial reconciliation involves reconciling a grantee's reimbursement payment request for a given period with supporting documentation for that request, such as purchase orders, receipts, and payroll records.

In general, the reconciliation will be conducted on the Reimbursement Payment Request for the second reporting period in conjunction with the monitoring visit. The grantee must provide all supporting documentation for the costs reported during the reporting period. The MJSP grant coordinator is to verify that adequate supporting documentation, such as purchase orders, receipts, and payroll records are being maintained by the grantee to support all MJSP costs reported. The grant coordinator should also verify that adequate detail is being provided on the Receipt Vouchers for In-Kind Contributions to support all matching contributions reported.

# **INSTRUCTIONS FOR GRANTEE REPORTS**

## **Narrative Report**

The Narrative Report provides a narrative description of the progress being made on your project. It is due 25 days from the end of each MJSP trimester. Trimester end dates are February 28 (or 29), June 30, and October 31. Reports are therefore due March 25, July 25, and November 25.

### **General Information**

In the upper right-hand corner, select the report period from the drop-down box and fill in the year. In this section, also indicate the grant number, project name, the Grantee organization's name, and the project administrator's (grantee contact) name, telephone number and email address. The project administrator should be the person that is completing the report and is the person we will contact if we have any questions.

### **Project Information**

This report provides a way for you to tell us how the project is progressing. A short paragraph for each section is usually sufficient. Please provide the requested information in each section.

Section 2 should provide a description of how the project is progressing, including progress regarding recruitment, training, and placement goals. If the number of trainees is significantly less than was anticipated according to the number stated in your proposal, this section should include an explanation as to why this has occurred. This section should also indicate if you anticipate any changes to the work plan will be needed.

Section 5 should discuss any problems you have encountered that are affecting project goals or timelines.

Sections 7 and 8 should describe the involvement of the contributing business(es) and any other partnering organizations.

### **Training Summary**

Each trimester, the Training Summary section should specifically identify the courses/topics that are in the process of being developed, the courses that are currently being delivered, and the courses that have been completed. It should also include relevant information regarding project timelines and indicate if any certifications will be provided to the trainees.

## **Project Trainee Report**

The Project Trainee Report provides information on your trainee population. It is due 25 days from the end of each MJSP trimester.

### **General Information**

In the box at the top of the form, indicate the project (grant) number, project name, your organization's name, and the grantee contact's name, telephone number and email address. The



Grantee contact should be the person that is completing the report and is the person we will contact if we have any questions.

### **Trainee Demographics**

This section provides the Partnership with information about the people selected to be trained.

The Partnership recognizes that individual trainees may decline to provide some of the information requested in this report. In such cases, you may provide an estimate of the data or indicate that the data is not available. Please add footnotes which describe such circumstances. However, please note that this data is important and strong efforts should first be made to obtain the data.

MJSP will populate the planned number for each trainee demographic. If the actual demographics are not aligning with the planned demographics, the discrepancies should be addressed in the Narrative Report.

Total number trained: Indicated the total number of people that have received at least some training to-date. Do not include those who have been identified for training but have not yet started. Each trainee is counted only once, even if he or she has taken more than one course through the project

Number trained that are in newly created jobs: Please note that the “Number trained that are in newly created jobs” should not include new hires resulting from turnover or attrition. This section is to indicate the number of people trained in newly created jobs for businesses that are adding to their headcount.

Number of people with disabilities trained: You may base this on the number of trainees who have requested accommodations under the Americans with Disabilities Act (ADA) from either the training provider or employer.

Number economically disadvantaged trained: This information is only required on Pathways projects and on projects in which the recruitment of economically disadvantaged individuals was stated as a goal of the project. For Pathways projects, economically disadvantaged means the participant has an income at or below 200% of federal poverty guidelines. When applicable, enter the number of economically disadvantaged persons (female, male and total).

### **Trainee Status**

This section provides the Partnership with information about the training status of participants.

Number that are currently in training: Indicate the number of people that are currently receiving training. Trainees should remain listed in this category until you are certain they have dropped out or have totally completed the training planned for them.

Number that have dropped out of training: Indicate the number of people who had started training that have dropped out or have not and will not complete the training for various reasons.

Number that have completed training: Indicate the number of people who have completed all training planned for them.

Reasons for dropping out of training: This subsection provides a breakdown for those who dropped out without completing training. Indicate the number who did not complete training because they failed the course work, the number that did not complete because they are no longer employed at the

partnering business, the number that did not complete training because they gained employment elsewhere, and the number that did not complete for other reasons. To the extent possible, note the reason under other.

### **Job Placement/Retention Status**

This section provides MJSP with information about what happens to individuals after they have completed the training. It only needs to be completed on the final report.

Indicate the total number of trainees who are currently in training or have completed the training. The numbers in this line are carried over from the Trainee Status section. Of those who are currently in training or have completed training, indicate the number that have been placed or retained in training-related jobs, the number that have been placed in jobs unrelated to training either with the contributing business or with another employer, the number that are awaiting placement, and the number trained for which placement status is unknown.

### **Job Placement/Retention Data**

This section provides information on trainees that have been placed or retained in training-related jobs. List each employer where trainees have been placed or retained, the occupation(s) of the trainee(s), whether they are full-time or part-time positions, their wage rates and the number of placements or retained jobs to-date. You may group individuals together who are in the same occupation using a weighted average wage rate. While this data is only required on the final report, we do recommend that this data be tracked throughout the project. If you wish to provide detail on trainee job placements that are unrelated to the training, please do so on a separate page.

## **Curriculum Report**

The Curriculum Report is to be completed at the conclusion of the project to reflect actual project activities. Any changes to the training plan during the project must be discussed with and approved by MJSP before the changes are implemented.

### **Curriculum Topics**

For each course or training topic, indicate the course name or topic; the training provider; whether the curriculum is new, customized, or existing; the delivery method (i.e., classroom, online, on-the-job, simulator); and the number of credits or CEU's provided if applicable (i.e., 2 credits).

### **Certifications**

List any type of certifications, credentials, degrees, or diplomas that the trainees are expected to obtain as a result of the training. Also indicate whether the certification was newly developed through this project.

## **Financial Report**

This report will be provided to you by your MJSP Grant Coordinator pre-populated with project specific funding codes, contact information and the project budget information. Please read all instructions provided within the Excel document before completing this form.

The Financial Report is due 25 days from the end of each MJSP trimester. The costs reflected on this report are cumulative line-item costs for the project to-date. Also note that costs are grouped according to the funding sources to which they are being charged. Upon entering the costs for the period on the "Input" screen, the Financial Report will automatically populate.

All costs reported must be documented actual costs, including all personnel costs for project related activities.

### **General Instructions**

On the "Input" screen, for each of the cost categories listed, enter costs paid by MJSP, the contributing business(es), and grantee/linkages in the appropriate sections and report period column. In the contributing business section, also breakdown the total contributions into the amount that represented cash contributions and the amount that represented in-kind contributions.

Only input information in the highlighted, yellow fields. Changes to any other fields may result in the inadvertent deletion of important formulas which will result in the form not functioning properly. If changes are needed to other fields, please contact your MJSP Grant Coordinator.

**Contributing business match may not be reported unless you have the appropriate documentation on file.** For the computation of in-kind contributions, use the "Receipt Voucher for In-kind Contributions".

Following are instructions and descriptions for each cost category.

Training Personnel: Enter actual wages and fringe benefits paid for documented time towards project related instruction, instructional development and staff development for instructors. Do not enter consultant fees or contract payments which include implied or stated costs for any non-wage expenses such as travel, communications, space, etc. Expenses incurred by instructors for travel, communication, etc., must be reported in the appropriate categories. If these costs cannot be separately determined, the entire cost must be reported in the "other" category.

Non-training Personnel: Enter actual wages and fringe benefits paid for documented time towards project related coordination, clerical support, preparation of instructional materials and other non-training support. Do not enter consultant fees or contract payments which include implied or stated costs for any non-wage expenses such as travel, communications, space, etc. Expenses incurred by non-training personnel for travel, communication, etc., must be reported in the appropriate categories. If these costs cannot be separately determined, the entire cost must be reported in the "other" category.

Training Equipment: Use generally accepted standards to determine whether items are equipment or supplies (training materials). Rental and lease costs for equipment are reported in this category.

Training Space: Enter the actual cost or fair market value of space used for classes, laboratory exercises and other training activities. Do not enter the cost to the Partnership for administrative office space. The administrative cost allowance covers administrative office space.

Training Materials: Enter costs for materials and supplies needed to conduct the training. Do not report administrative supplies in this category. Administrative supplies are included in the administrative overhead allowance and are not reported separately.

Communications and Utilities: Enter the actual cost (cash) or fair market value (in-kind) of telephone, electricity, water/sewer and other communications or utilities specifically needed for training.

Travel: Enter the actual cost of transportation, meals, lodging and incidental expenses. If the purpose of the travel includes activities which are not related to project activities, prorate the travel expense.

Other: Trainee wages (in-kind), consultant contracts, audit costs and certain sub-agreements must be reported in this section.

Total Direct Costs: This is the total of the cost categories listed above.

Administrative Overhead: Enter administrative overhead costs for MJSP and grantee/linkages. MJSP Administrative Overhead costs will be limited to 10% of the actual MJSP total direct costs.

NOTE: Contributing Business administrative overhead costs are not allowed as match and therefore should not be reported.

Total Costs: This is the direct costs plus administrative overhead.

### **Certification**

Please provide the name and title of the authorized official submitting the form and have that person sign and date the form.

## **Reimbursement Payment Request**

This report will be provided by your MJSP Grant Coordinator as part of the same Excel document as the Financial Report. Please read all instructions provided within the Excel document before completing this form.

The MJSP Reimbursement Payment Request is due 25 days from the end of each MJSP trimester. Payment cannot be processed until receipt by MJSP of the corresponding Financial Report, and any programmatic reports due to MJSP. The Reimbursement Payment Request reflects cumulative and trimester cost data and must be submitted every trimester, whether expenses are incurred or not.

Upon completing the information required on the "Input" screen, this report should automatically populate. Please do not make any changes to this form without consulting with your MJSP Grant Coordinator. If any of the formulas are deleted or modified, the form will not function properly. Any erroneous changes to the funding source information will result in delay of payment.

## **Grantee Final Narrative Evaluation Report**

The final narrative report is your opportunity to share input and insights with us as we compile our own evaluation of the project.

### **Project Description**

Provide a brief description of the background and intent of the project.

### **Comparison of Results to Goals**

Please evaluate the results of your program in comparison to the original goals. Briefly explain your outcomes in each of the areas: curriculum developed and delivered, new capacity developed, number of trainees, number of newly created jobs, trainee demographics, number of trainees placed/retained, certifications/credentials earned by trainees, wage increases or promotions resulting from training, and any other relevant outcomes.

### **Relationships/Suggestions**

Describe your relationship with the partnering business(es) including their engagement in the project, their satisfaction with the quality of the training, whether a closer relationship was established, and whether you are likely to continue working together. Also provide feedback on your experience with the MJSP program and your MJSP Grant Coordinator. Feedback on MJSP processes, reporting requirements, and other pertinent issues is also encouraged.

## **INSTRUCTIONS FOR CONTRIBUTING BUSINESS REPORTS**

### **Receipt Voucher for In-Kind Contributions**

This form documents the in-kind match given by the contributing business(es) to the project.

Although the term "match" includes both cash and in-kind donations provided by the contributing business, cash contributions are documented through the educational institution's accounting system and therefore, should not be included on this form.

Match does not include contributions by the educational institution, other non-profit agencies, or businesses which are not official parties to the grant.

The contributing business must complete these forms and submit them to the grantee institution, which should retain them in their files for the audit. For grants of \$50,000 or less, the Receipt Vouchers must be submitted to MJSP at the conclusion of the project. The grantee will be required to repay any MJSP funds spent which exceeds the amount of documented match in their files.

While these forms have no specific due date, we recommend that vouchers be filled out monthly, or whenever contributions are given/received. At a minimum, they should be completed each trimester as the grantee organization will need this information to complete their required Financial Report.

Following are descriptions of the information to be provided on this report.

Project Number: The number assigned by MJSP.

Voucher Number: The number which the contributing business has assigned to this voucher. All vouchers should be numbered sequentially.

Donated to: The grantee/educational institution name.

Donated by: The contributing business name.

Date: The date the service was rendered or the item was made available to the project.

Description: A brief description of the item or service. If the contribution is described in the grant proposal, one or two words such as "trainee wages" may suffice. Descriptions of physical donations

such as equipment should include the year, make, and model number or other information which could be used to identify the specific item.

Quantity: Number of units, hours, miles, etc.

Value/Rate: Cost per unit, hour, mile, etc.

Total Value of Donation: Total market value of the donation. Cost per unit multiplied by the number of units.

Value to Project: If part of the donation will be used for purposes other than the project, enter only the portion which will be used in this project. These other purposes might include equipment that is used in part by other programs at the educational institution, equipment that is used in part for non-training purposes by the business, or travel that involves activities not related to the project.

Describe any special conditions which apply to the donation: Some examples of special conditions that may apply include that equipment be used by instructors only; that access to training space be limited to certain times; or that parts, diagrams, etc. be returned to the business when the training is complete. The method used to prorate any donation should also be described in this section.

Business Certification: The receipt voucher may be signed by any individual employed by the contributing business who has direct knowledge that the contribution has been made. Generally, one individual should be designated to sign all vouchers.

Educational Certification: The receipt voucher may be signed by any individual employed by the educational institution who has direct knowledge that the contribution has been made.

## **Contributing Business Status Report**

This report gives each contributing business the opportunity to comment on the progress of the project. The MJSP Project Coordinator will compare these comments with reports from the educational institution and other sources. Contributing business comments will help assure that accomplishments, opportunities, and problems are recognized early.

This report is to be completed every eight months, which is every other trimester. A more comprehensive report titled the Contributing Business Program Evaluation Report is due at the conclusion of the project. The educational institution is responsible for informing the contributing business of the due dates.

Generally, the contributing business should send this report to the educational institution. The project director will review it and forward it to MJSP. However, the contributing business has the option of sending the report directly to MJSP.

### **General Information**

Indicate the project number, report period, the contributing business' name and the name, telephone number and email address of the person responsible for the completion of this form.

## **Project Information**

The questions in this section are self-explanatory. Contributing business comments are needed to give us a complete picture of how the project is progressing.

## **Contributing Business Program Evaluation Report**

This report provides MJSP with valuable feedback from the Contributing Businesses regarding the effectiveness of the program. The report is to be completed by all participating businesses and is due 25 days from the project end date.

Preferably, the Contributing Business will share their input with the educational institution by sending a copy of the report to the educational institution. However, the businesses may opt not to share their responses with the educational institution and send it directly to MJSP.

Approximately two weeks prior to the grant end date, an email will be sent directly to the contributing business with a link and instructions to complete the online report.

## **General Information**

The first section will contain general information such as the educational institution name, business name and the name, title, telephone number and e-mail address of the person responsible for the completion of this form.

## **Educational Institution and Training Program**

This section provides feedback on the business' relationship with the educational institution and the quality of the training provided. There are five categories under this section for the business to rate their experiences on a scale of one to five. After each category, there is a space for comments. We strongly encourage businesses to elaborate on their experience with the project in the comment spaces.

## **Business Impact**

This section provides input on the impact of the training project on the business and its employees in areas such as productivity, employee retention, wage increases, and promotions. The section includes an area to rate the impact of the project on a scale of one to five and to provide additional comments. There are additional questions for the business to provide more specific feedback on the impact of the project.

## **Minnesota Job Skills Partnership Program**

The final section provides input on the business' understanding of and experience with the Minnesota Job Skills Partnership program. It also provides the business an opportunity to make suggestions for improvements to the Minnesota Job Skills Partnership program. This section provides the business an opportunity to rate their experiences and provide suggestions and other comments.

## AUDIT AND GRANT CLOSEOUT PREPARATION

In preparation for the audit, the following items should be organized and readily available for the auditor's review:

- Financial Reports for all trimesters.
- All signed copies of the Receipt Vouchers for In-Kind Contributions.
- Grant Contract Agreement with any amendments and/or budget revisions.
- Grant Proposal with detailed budget.
- The Audit Requirements memo and Sample Audit provided by MJSP.
- Detailed listing of expenses incurred for the project and the following supporting documents:
  - Invoices and/or purchase orders for equipment, materials or supplies purchased.
  - Instructor contracts and invoices.
  - Invoices or approved expense reports for travel expenses.
  - Time records for personnel expenses.

Following are some important points for preparing the final Financial Report:

- Be sure to include the audit fee and additional administrative overhead.
- Double check all costs reported on the final report for supporting documentation. If anything has been reported under the wrong category or if there are differences between what was reported and your supporting documentation, correct these before the audit begins.
- No budget revisions will be allowed after the grant period has ended. Therefore, anticipate problems which could cause questioned costs.
- MJSP compares the grantee's final Financial Report to the audit report and approves final payment based on the outcome. The final Financial Report must be essentially the same as the audit report.

MJSP will not approve final payment until all reporting requirements have been met including the Final Narrative Evaluation Report, final Contributing Business Status Report and the final Project Trainee Report complete with placement information.

## PATHWAYS INCOME ELIGIBILITY GUIDELINES

**Income Eligibility:** Income at or below 200% of Federal Poverty Guidelines

MJSP defines an individual as meeting the income eligibility requirements as an individual who:

1. Receives assistance through, Temporary Assistance to Needy Families (TANF), Supplemental Nutritional Assistance Program (SNAP), Supplemental Security Income (SSI) program, or State or local income-based public assistance;
2. Receives or is eligible to receive free or reduced price lunch under the Richard D. Russell National School Lunch Act; or
3. Family income that does not exceed 200% of the Federal Poverty Guidelines based on the HHS poverty guidelines.



Income eligibility, which is based on household income and family size, is verified through the Applicant Statement of Income form. Income from all members in the family must be counted on the Applicant Statement of Income and the form must be signed by the participant.

**Family Size:** All members of the household that are in the applicant's tax unit.

**Family Income:** The income received by members of the household that are in the applicant's tax unit. All income is to be annualized based on gross wages and salaries before deductions receipts during the past six months. Income received by all members included (determined at time of application) during the six-month period prior to application/registration, annualized by multiplying the six-month income by two (6 month income x 2). Unless specifically identified as being excluded from family income, income must be included.

**Included in Family Income:**

1. Wages and salaries before any deductions;

- a. Net receipts from non-farm self-employment (receipts from a person's own unincorporated business, professional enterprise, or partnership after deductions for business expense);
- b. Net receipts from farm self-employment (receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses);

2. Alimony;

4. Military: Pension payments such as those received by military retirees and pension benefits.

5. Pensions whether private, or government employee;

9. Social Security Disability Insurance payments (SSDI)

Social Security Disability Insurance (SSDI) pays benefits to individuals that have worked in the past, paid Social Security taxes, and are currently unable to work for a year or more because of a disability. SSDI is considered income replacement and must be included in family income.

10. WIOA One Stop partner programs where income is not subsidized (e.g. OJT wages)

11. Unemployment compensation;

12. Child support payments.