

INSTRUCTIONS FOR COMPLETION OF FORM CB - 496

TITLE IV-E PROGRAMS QUARTERLY FINANCIAL REPORT (Foster Care, Adoption Assistance, Guardianship Assistance, Prevention Services and Kinship Navigator Programs)



PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13) STATEMENT OF PUBLIC BURDEN: The OMB # is 0970-0510 and the expiration date is 06/30/2027. Through this information collection, ACF is gathering quarterly and annual information on the financial operations of the title IV-E Foster Care, Adoption Assistance, Guardianship Assistance, Prevention Services and Kinship Navigator Programs. The purpose of this information collection is to award funds, determine the allowability of reported expenditures and to provide reports to Congress. Public reporting burden for this collection of information is estimated to average 23 hours per grantee, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a mandatory collection of information (sections 471(a)(6), 471(a)(7), and 474(a) and (b) of the Social Security Act. This collection of information is required to retain a benefit (45 CFR 201.5 as made applicable through 45 CFR 1355.30(n)(2). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. If you have any comments on this collection of information, please contact Alice Yam at alice.yam@acf.hhs.gov.

Compendium

Topic	Page
Form CB-496 General Instructions – All Parts	3
Part 1: Expenditures and Estimates (Including Caseload Data)	
Part 1 Definitions – Financial Information	5
Part 1 Definitions – Program Related Information	8
Part 1 Report Heading Information	17
SECTION A: FOSTER CARE	
General Guidance	17
Line by Line Instructions – Maintenance Payments (Lines 1a – 4)	19
Line by Line Instructions – Administration (Lines 5 – 10c)	23
Line by Line Instructions – CCWIS & Non-CCWIS (Lines 11a – 14b)	27
Line by Line Instructions – Training (Line 15)	29
Line by Line Instructions – Demonstration Projects (Line 16)	30
Line by Line Instructions – Totals (Lines 17 – 19)	30
SECTION B: ADOPTION ASSISTANCE	
Line by Line Instructions (Lines 20 – 27)	31
SECTION C: GUARDIANSHIP ASSISTANCE	
Line by Line Instructions (Lines 28 – 36)	34
SECTION D: PREVENTION SERVICES AND KINSHIP NAVIGATOR PROGRAMS	
General Guidance	38
Line by Line Instructions – Prevention Services (Lines 37 – 43)	40
Line by Line Instructions - Kinship Navigator (Lines 44 – 47)	43
SECTION E: AVERAGE MONTHLY NUMBER OF CHILDREN ASSISTED	
Line by Line Instructions – Foster Care (Lines 48a – 52)	45
Line by Line Instructions – Adoption Assistance (Lines 53a – 55)	50

Topic	Page
Line by Line Instructions – Guardianship Assistance (Lines 56a – 59)	51
Line by Line Instructions – Prevention Services (Line 60a)	52
Line by Line Instructions – Kinship Navigator (Line 61)	52
Part 2: Prior Quarter Expenditure Adjustments	
Part 2 General Instructions & Report Heading	53
Part 2 Sections Guidance	53
Part 2 Columns Guidance	54
Part 2 Funding Category Codes	55
Inactive: Part 3: Demonstration Projects and Foster Care Post-Demonstration Costs & Funding Certainty Grant Calculations	
Part 3 Demonstration Projects Guidance.....	57
Part 4: Annual Adoption Savings Calculation and Accounting Report	
Part 4 General Instructions	58
Part 4 Definitions	60
Part 4 Report Heading Information	62
Part 4 Sections Overview	62
Part 4 Line by Line Instructions (Lines 1 – 8).....	64
Part 4 Line by Line Instructions (Lines 9 – 17).....	66

Form CB-496 General Instructions – All Parts

Applicability: Completion of this report is required by each State and Indian Tribe, Tribal organization and Tribal consortia (hereafter “Tribe”) with an approved title IV-E plan to administer the Foster Care, Adoption Assistance, Guardianship Assistance, Prevention Services or Kinship Navigator Program under title IV-E of the Social Security Act (hereafter “the Act”).

Some information required on this report is applicable **ONLY** to State programs or **ONLY** to Tribal programs. These items are clearly identified on the form and in these instructions.

The information reported on this form is reviewed by various components of the Administration for Children and Families (ACF) to award funds, determine the allowability of reported expenditures and to provide reports to Congress. Determinations regarding whether reported expenditures are eligible for Federal funding under title IV-E will be made in accordance with applicable Federal statute, regulations and policy.

These instructions are intended to assist in the completion of this form and clarify the applicable Federal statutes, regulations and policies. Where a conflict exists, this form and these instructions do not supersede such documents.

Reporting Format: Round all monetary entries to the nearest dollar, do not include cents. Data regarding the number of children assisted should also be rounded to the nearest whole number.

Due Dates: **Parts 1-2** of this form must be submitted quarterly within 30 days of the end of each fiscal quarter, i.e., **no later than January 30, April 30, July 30 and October 30**, respectively. **Part 4** of this form must be submitted annually within 30 days of the end of the fourth quarter of the federal fiscal year, i.e., **no later than October 30th**.

Submission: States and Tribes are required to submit this form electronically through the ACF On-Line Data Collection (OLDC) system, which requires pre-registration and the use of an approved digital signature. Once submitted through OLDC, a duplicate paper copy **must not** be submitted by either mail, email or fax.

Signatures: This report must be electronically signed and dated by the State or Tribal official responsible for the administration of the title IV- E programs or other official responsible for the financial administration of these programs. The individual signing at the end of Part 1 is certifying to the correctness and accuracy of the information on Parts 1-2 of this reporting form and on any accompanying documents. This individual is also certifying that any amount shown as the Tribal/State share of expenditures is or will be available to meet the non-federal share of expenditures for the quarter indicated as prescribed by law.

For report submissions that also include Part 4, a second electronic signature is required at the end of Part 4. This signature is, likewise, certifying to the correctness and accuracy of the information on Part 4 or on any accompanying documents only. Additionally, the Part 4

certification establishes that the reported expenditures consist of non-federal funds which supplement, not supplant, any federal on non-federal funds used to provide any service under titles IV-B or IV-E.

Variations. (*THIS PROVISION IS NOT APPLICABLE TO TRIBES.*) On an attached file, States must submit a detailed explanation of any increase or decrease greater than ten percent for data elements reported in columns A or E for any line of Sections A, B, C, or D and for both actual and estimated number of children counts for any line of Section E of Part 1 as compared to the same element on the Part 1 report submitted for the immediately preceding quarter. (See the Part 2 column E instructions for information reporting requirements for any prior quarter adjustments.) The explanation should include but is not limited to details relating to changes in number of children or type of placement, number of staff or administrative activity, or number of trainees or type of training. In addition, upon request, an explanation may be requested for a variance that represents a change of less than the above noted percentage. (See Supportive Documentation below for additional information.)

Variance explanations for Part 1 reporting are not required from Tribes directly administering title IV-E programs due to the relatively smaller scope of their programs (compared to State administered/supervised programs) and the likelihood that slight changes in costs or caseload could result in significant percentage variances. Tribes are, however, required to follow Part 2 instructions for any prior quarter adjustments and to provide supportive documentation upon request. (See Supportive Documentation below for additional information.)

Supportive Documentation. Upon request, title IV-E agencies must submit documentation in support of current expenditures and prior quarter expenditure adjustments as well as other information reported on this form. Access to documentation supporting title IV-E claims is authorized as per applicable federal regulations at 45 CFR §75.364. Such supportive documentation should be in accordance with applicable federal regulations at 45 CFR §75.302 for financial management and standards for financial management systems. This documentation may include, but is not limited to, readily available accounting records and source documentation, an approved cost allocation plan, cost allocation statistical data such as title IV-E program participation rates or time study results or/and an indirect rate agreement, as applicable. For tribal title IV-E agencies, this request might also include information on claiming variances, where deemed to be significant.

Revisions: If the State or Tribe needs to change or correct its submission of this report after the original copy is submitted by the due date indicated above, a revised report may be submitted. However, a revised Parts 1-2 report will generally not be accepted after the expenditures reported in the original submission have been used in the calculation of a quarterly grant award - usually within 90 days after the close of the "current quarter." Any additional claims or other adjustments that must be reported after that time must be included as a "prior quarter adjustment" on a subsequent "claiming quarter" expenditure report, within the limits of any time constraints imposed by law or regulation. This time limit on revisions generally does not apply for corrections made solely to Part 1 line items providing counts of the number of children assisted for the current quarter. With ACF Grants Management Officer approval, such reporting corrections may be submitted at any time. Revisions to the "next quarter" estimates will be accepted only in extraordinary circumstances. (Note: An exception to this restriction will be made where a delay in the reporting of an increasing adjustment will cause the claim to be filed beyond the two-year filing deadline under Section 1132 of the Act).

Part 1: Expenditures and Estimates (Including Caseload Data)

Part 1 Definitions

The definitions of terms for purposes of completing Part 1 of the CB-496 listed below are categorized under “Financial Information” and “Program Related Information”. Some of these definitions may also be relevant (unless superseded by further guidance in these instructions) for purposes of completing Part 2 of this report. Each section lists definitions based on the order in which they appear on the CB-496 reporting form.

Financial Information:

Expenditures (Columns A, B, C and D). Expenditures are actual payments made to vendors, service providers and contractors or actual payments for agency administrative, personnel, or other cost items. Include also indirect costs allocable to the quarter being reported in accordance with an approved or pending cost allocation plan or negotiated indirect cost rate. To be allowable, all amounts reported must be expenditures made under the State or Tribe’s approved title IV-E plan for administration, training and systems costs or for payments and provision of services made on behalf of individuals determined as eligible for participation in the title IV-E program. Amounts reported must be in accordance with all applicable statutes, regulations or policies, and, where necessary, using the methodologies in an approved or pending public assistance cost allocation plan (States), an approved child welfare cost allocation methodology (Tribes), negotiated indirect cost rate or other required submission. The terms “expenditure” and “cost” are used interchangeably in these instructions.

Expenditure estimates are not acceptable in these columns. “Advances” of funds to another State or Tribal agency, a local agency or a private entity are not considered expenditures for these purposes. The amounts reported in these columns must be actual, verifiable transactions supported by readily available accounting records and source documentation or an approved cost allocation plan or an indirect rate agreement, as applicable.

Expenditures are considered made on the date the payment occurs, regardless of the date of receipt of the good or performance of the service. For those programs that provide for State or Tribal administration, the date of this transaction by the title IV-E State or Tribal agency governs; for States or Tribes with programs that are administered by a local jurisdiction and are supervised by the State or Tribe, the date of this transaction by the county, city or other local agency governs. Indirect costs are allocable in accordance with the cost allocation plan or indirect rate agreement, and are considered to be “expended” in the quarter to which they are allocated. See federal regulations at 45 CFR § 95.13 made applicable to title IV-E programs as per 45 CFR § 1355.30(k) for further details.

Next Quarter Estimates (Columns E and F). In accordance with the provisions of Section 474(b)(1) of the Act, this is the Total and Federal share of expenditures the State or Tribe anticipates will be made in the upcoming quarter. The “Next (Estimating) Quarter” is the quarter about to begin where projected total expenditures and the calculated Federal share are being reported in these columns. These estimates should be based on historical trends, including seasonal, economic, or other variations, and should include any costs applicable to a prior quarter for which payments are expected to be made in the next quarter. The ending date of the next quarter is always six months after the ending date of

the current quarter.

Part 1 Columns.

- **Total (Columns A, C and E).** This includes all expenditures and estimates for each cost item, including both Federal and Tribal/State share components. This term is sometimes referred to as “Total Computable” meaning the amount of cost from which a federal share is computed.
- **Federal Share (Columns B, D and F).** This is the Federal portion of expenditures, payments or estimates as reported on each line of this report, as computed using the appropriate Federal Medical Assistance Percentage (FMAP) or Federal financial participation (FFP) rate for each line item as described in these instructions.
- **Current Quarter Claims (Columns A and B).** This is the Total and the Federal share of expenditures made in or allocated to the “Current (Claiming) Quarter” being reported. The “Current Quarter” is the quarter that just ended, for which expenditures are being reported and for which Federal funds are being claimed in these columns.
- **Prior Quarter Adjustments (Columns C and D).** These include the Total and the Federal share of expenditures made in or allocated to a previous quarter that were either unreported or incorrectly reported on an earlier report. A “Prior Quarter” is any quarter that ended prior to the start of the current quarter for which expenditures are being reported and for which Federal funds are being claimed in these columns. The “net” amount – combining increasing and decreasing claims – is reported on each line in Columns C and D. The individual increasing and decreasing claims are detailed and itemized on Part 2 of this report.
- **Next Quarter Estimates (Columns E and F).** This is the Total and the Federal share of expenditure estimates for the “Next (Estimating) Quarter” being reported. The “Next Quarter” is the quarter that will end six months after the “current (claiming) quarter”, for which expenditure estimates are being reported and for which advances of Federal funds are being requested in these columns.

FMAP Rate. A Federal Medical Assistance Percentage (FMAP) rate is used by a State or Tribe in determining the Federal share of expenditures for assistance payments under the Foster Care, Adoption Assistance and Guardianship Assistance programs. Beginning in FFY 2027, the FMAP rate will also be used in determining the Federal share of expenditures for provision of services and programs under the Prevention Services program.

Note: Section 6008 of P.L. 116-127 provided a temporary increase in the FMAP rate of 6.2 percentage points for states and tribes for applicable periods within the emergency period as defined in paragraph (1)(B) of section 1135(g) of the Act. Per the declaration of a public health emergency for COVID-19 by the HHS Secretary on January 27, 2020, an emergency period went in effect beginning with the January – March 2020 quarter. This temporary increase in the FMAP rate was revised by the *Consolidated Appropriations Act, 2023* (CAA) enacted on December 29, 2022. Under the CAA, the FMAP rate increase was gradually phased-out and ended on December 31, 2023. For further details, see Information /Memorandum ACYF-CB-IM-23-01 (available at: <https://www.acf.hhs.gov/cb/policy-guidance/im2301>).

State FMAP Rates. These rates are calculated and published annually in the Federal Register

by the Department of Health and Human Services pursuant to section 1905(b) of the Act. These rates, ranging from 50 to 83 percent, are based on the relative per capita income of each State.

Tribal FMAP Rates. In accordance with sections 474(a) and 479(B)(d) of the Act these rates are calculated for a Federally-recognized Tribe that participates in title IV-E programs either through direct administration with an approved title IV-E Tribal plan or through an agreement or contract with one or more States. The calculation of the Tribal FMAP rate is based on the relative per capita income of each Tribe's service population. Tribal FMAP rates are posted on the Children's Bureau website at: <https://www.acf.hhs.gov/cb/grant-funding/tribal-federal-medical-assistance-percentage-fmap>

- When completing this report, any *Tribe* that directly operates a title IV-E program through an approved title IV-E Tribal Plan will use either its own calculated FMAP rate or the FMAP rate calculated for the State in which it is located, *whichever rate is higher*.
- When completing this report, any *State or Tribe* that operates a title IV-E program that includes Tribal participants through an agreement or contract with that Tribe, will use either its own calculated FMAP rate or the FMAP rate calculated for the Tribe, *whichever rate is higher*, for those maintenance assistance payments made to the participants from that Tribe. (Where multiple agreements exist with multiple Tribes, this comparison and calculation must be done separately under each agreement.)

FFP Rate. The Federal Financial Participation (FFP) rate applicable to a program or certain cost categories within a program is specified by statute and is used to calculate the Federal share of program expenditures made by the State or Tribe. For example, the Federal share of administrative expenditures for the programs on this report is calculated at the 50 percent FFP rate, while the Federal share of expenditures for certain training is calculated at FFP rates of 75 percent, depending on the nature of the training and the fiscal year in which the costs were incurred.

Non-Federal Share. State or Tribal Share. (Lines 18, 19, 26, 27, 35, 36, 43, 47) In accordance with its approved State or Tribal plan, this is the State's or Tribe's required portion of total expenditures reported in Columns A and C. This is also the required portion of the estimated expenditures reported in Column E that the State or Tribe is certifying are or will be available for the non-Federal share of program costs. The Non-Federal share typically consists of recipient appropriated monies raised from non-Federal revenue sources. For Tribal title IV-E agency Foster Care, Adoption Assistance and Guardianship Assistance programs, a portion of the Non Federal share may also consist of in-kind expenditures (or contributions) from third party sources. Federal funds specifically authorized by Federal statutes to be used as match for other Federal programs, including the title IV-E program, may constitute Tribal or State share in accordance with the applicable statute.

Third Party In-Kind Expenditures (or Contributions). These include fairly evaluated monetary values (see Federal regulations at 45 CFR 75.306) attributable to items (e.g. plants, equipment, administration) or services used for program purposes and provided by sources other than the agency administering the program.

- o Tribes directly operating a title IV-E plan are specifically permitted by statute (Section 479BI(1)(D) of the Act) to use third party in-kind expenditures (or contributions) from certain sources as a portion of the Tribal share of administrative and training costs for Foster Care, Adoption Assistance or Guardianship Assistance programs under title IV-E.

This option does not apply to the title IV-E Prevention Services and Kinship Navigator programs since these title IV-E programs are not covered under the statutory provision (section 474(a)(3) of the Act) for which authority to use the third party in-kind expenditures (or contributions) is applicable.

- o *States are not permitted to use third party in-kind expenditures (or contributions) as a source of the State share of funds for the Foster Care, Adoption Assistance or Guardianship Assistance programs under title IV-E. (See Child Welfare Policy Manual, section 8.1F, Q#2). Federal regulations at 45 CFR 1355.30(i) provide a specific exception to the applicability of regulations at 45 CFR 75.306 for these programs. This provision also applies to the title IV-E Prevention Services and Kinship Navigator programs.*

Reporting Deadline. In accordance with Section 1132 of the Act and Federal regulations at 45 CFR Part 95 Subpart A, increasing prior quarter adjustments must be reported by the IV-E agency and received by this agency within 2 years of the last day of the fiscal quarter in which the expenditure was made. Unless the title IV-E agency meets one of the criteria for an exception as stated in the regulation, claims for increasing prior quarter adjustments that fail to meet this deadline are subject to disallowance. There is no deadline for submission of decreasing prior quarter adjustments.

Program Related Information:

Federally Recognized Tribe. This includes any Indian Tribe, Band, Nation, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in or established pursuant to the Alaska Native Claims Settlement Act, which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. (See Section 4 of the “Indian Self-Determination and Education Assistance Act of 1975.”)

Traditional Foster Care – Prior to enactment of the Fostering Connections to Success and Increasing Adoptions Act of 2008 (Public Law (P.L.) 110-351), the definition of a “child” for purpose of title IV-E foster care (and several other programs) was an individual who has not yet turned 18 years old. This definition is derived from section 406 (a) of the Social Security Act (the Act) which was applicable to state title IV-A Aid to Families with Dependent Children (AFDC) programs. A slight variance to this definition was applicable in states that had exercised an AFDC plan option to include youth who are over 18 and under the age of 19 and who are full time students expected to complete their secondary schooling or equivalent training before reaching age 19. Title IV-E incorporated the AFDC definition of a child including the noted option to include certain young people who had turned 18, if the involved state had implemented this option in its AFDC plan as of July 16, 1996. This population of children in title IV-E foster care are considered to be in traditional foster care.

Extended Foster Care- Beginning October 1, 2010, following the enactment of P.L. 110-351, title IV-E agencies were afforded the option, as per section 475(8)(B) of the Act, to revise the definition of a child in their title IV-E Plan to include an individual in foster care who has not yet attained 19, 20, or 21 years of age, when the youth meet prescribed conditions for continued payments. In accordance with section 472(c)(2) of the Act, implementation of this option also opened the possibility of providing title IV-E foster care maintenance payments for a supervised setting in which an individual who has attained 18 years of age is living independently. Such a placement is classified as in a child care institution. As used in the CB-496, the term “Extended

Foster Care” refers to the population of young people ages 18 - 20 in foster care in a jurisdiction that exercised the option to amend the definition of “child” in its title IV-E plan.

Foster Family Home Placements. In accordance with Section 472(c)(1) of the Act “foster family home” placements must meet specified requirements applicable to the period for which title IV-E foster care maintenance payments are being made. The following definition became effective as of October 1, 2019. However, if a title IV-E agency had elected a delayed effective date of up to two years for Section 472(k) of the Act, this definition became effective at the expiration of that delay period (i.e., no later than October 1, 2021). For the definition is effect prior to October 1, 2019, see the CB-496 instructions issued with Program Instruction ACYF-CB-21-08 at: <https://www.acf.hhs.gov/cb/policy-guidance/pi-21-08>.

A foster family home includes only the home of an individual or family that meets requirements as follows:

- Is licensed or approved by the title IV-E agency in the State in which it is situated as a foster family home.
- Is licensed or approved by a Tribal authority with respect to a foster family home on or near an Indian Reservation, or a Tribal authority of a Tribal title IV-E agency with respect to a foster family home in the Tribal title IV-E agency's service area.
- Meets the standards established for the licensing or approval.
- Provide care for not more than six children in foster care. This limitation may be exceeded, at the option of the title IV-E agency as requested, for any of the reasons specified at Section 472(c)(1)(B)(i-iv) of the Act.
- The individual(s) in whose care a child has been placed in foster care reside in the home with the child and the title IV-E agency has determined such individual(s) as being:
 - Licensed or approved to be a foster parent; and
 - Deemed capable of adhering to the reasonable and prudent parent standard
 - Providing 24-hour substitute care for children placed away from their parents or other caretakers

Since the definition of a “foster family home” requires that it is the home of an individual or family and that the foster parent resides in the home with the child (section 472(c)(1)(A)(ii) of the Act), the term may not include “group homes, agency-operated boarding homes or other facilities licensed or approved for the purpose of providing foster care...” as previously permitted in the regulatory definition at 45 CFR 1355.20(a) if that facility is not the home of an individual or family where the foster parent resides.

To meet title IV-E eligibility requirements, foster family homes must be fully licensed or fully approved. Title IV-E agencies may, however, claim title IV-E reimbursement during the period of time between the date a prospective foster family home satisfies all requirements for licensure or approval and the date the actual license is issued, not to exceed 60 days.

On September 28, 2023, ACF published a final rule amending the regulations at §1355.20 to allow title IV-E agencies to adopt a separate licensing or approval set of standards for relative or kinship foster family homes. See Program Instruction ACYF-CB-PI-23-10 available through a link as follows: <https://www.acf.hhs.gov/cb/policy-guidance/pi-23-10> for further details.

For purposes of title IV-E claiming (including next quarter estimates) on behalf of a child placed

in a foster family home, only those foster care maintenance payments covering allowable costs provided in a home determined to meet this definition may be reported under this funding subcategory.

Child Care Institutions. In accordance with Section 472(c)(2)(A) a “child care institution” means a private child-care institution, or a public child-care institution which accommodates no more than 25 children, which is appropriately licensed or approved as meeting the standards established for such licensing. For a youth who has attained 18 years of age (in extended foster care), the term also includes a supervised setting in which the individual is living independently. Additionally, group homes, agency-operated boarding homes or other facilities licensed or approved for the purpose of providing foster care that otherwise meet the definition of a child care institution and are not the home of an individual or family where the foster parent resides with the child may be included in this term. The term does not include detention facilities, forestry camps, training schools, or any other facility operated primarily for the detention of children who are determined to be delinquent. It also excludes substance abuse treatment facility placements (see definition below).

For purposes of claiming title IV-E foster care maintenance payments (including next quarter estimates) on behalf of an otherwise eligible child placed in a child care institution, limitations may be applicable for such placements made on or after October 1, 2019 (or the elected delayed effective date) if other applicable requirements are not met (see Specified Setting and Non-Specified Setting Child Care Institution Placements definitions below). Title IV-E agencies may, however, claim otherwise allowable administrative costs for an eligible child’s placed in a child care institution regardless of whether the facility meets the requirements described in section 472(k)(1) of the Act.

Specified Setting Child Care Institution Placements. In accordance with Section 472(k) of the Act child care institutions defined as a “specified setting” include only those as follows:

- A qualified residential treatment program as defined in Section 472(k)(4).
- A setting specializing in providing prenatal, post-partum, or parenting supports for youth.
- In the case of a child who has attained 18 years of age, a supervised setting in which the child is living independently in extended foster care.
- A setting providing high-quality residential care and supportive services to children and youth who have been found to be, or are at risk of becoming, sex trafficking victims, in accordance with section 471(a)(9)(C).

For purposes of title IV-E claiming (including next quarter estimates) on behalf of an otherwise eligible child placed in a child care institution, only those foster care maintenance payments for allowable costs provided in a facility determined to meet the specified setting definition as well as other applicable requirements for qualified residential treatment program placements may be reported under this funding subcategory. This definition became effective for placements made as of October 1, 2019. If a title IV-E agency has elected a delayed effective date of up to two years for Section 472(k) of the Act, this definition became effective for placements made after the expiration of that delay period.

Non-Specified Setting Child Care Institution Placements. Child care institutions defined as a “non-specified setting” include all child care institutions except those determined to qualify as a “specified setting”. It does not include placements in a licensed residential family-based substance abuse treatment facility consistent with Section 472(j) of the Act since such a facility

does not meet the definition of a child care institution.

For purposes of title IV-E claiming (including next quarter estimates) on behalf of a child placed in a child care institution after October 1, 2019 (or the title IV-E agency's delayed effective date), report under the non-specified setting subcategory any foster care maintenance payments covering allowable costs provided in a facility that does not meet the definition of a specified setting. Those foster care maintenance payments are generally limited to amounts for up to the first 14 days of such a placement (see section 472(k)(1) of the Act). However, an exception exists allowing title IV-E agencies to claim title IV-E foster care maintenance payments for more than 14 days for a child placed in a non-specified child care institution prior to the effective date for as long as the eligible child continuously remains placed in that setting. If the child leaves this setting after the effective date of section 472(k) of the Act and enters a different non-foster family home setting, the title IV E agency must apply the limitations on claiming detailed in section 472(k) of the Act. See the Part 1, Lines 1a—1k instructions for further details.

Qualified Residential Treatment Program. A qualified residential treatment program (QRTP) is a type of child care institution within the specified setting designation (see Specified Setting Child Care Institution Placements definition). It consists of a program that has a trauma informed treatment model that is designed to address the needs, including clinical needs as appropriate, of children with serious emotional or behavioral disorders or disturbances. See Section 472(k) (4) of the Act for information on other requirements.

For purposes of claiming title IV-E foster care maintenance payments (including next quarter estimates) on behalf of a child placed in a QRTP on or after the effective date for the limitations on title IV-E payments for child care institution placement payments (Section 472(k) of the Act), an assessment to determine the appropriateness of such placement must be completed by a “qualified individual” within 30 days after the placement as per Section 4I(c)(1) of the Act. If this deadline is not met, no foster care maintenance payments may be claimed for the duration of the placement (including those for the first two weeks of care) on behalf of the child. A court determination on the appropriateness of this placement must also be made within 60 days of the start of each such placement. If this deadline is not met, foster care maintenance payments on behalf of the child may be title IV-E claimed for only the first 60 days of the placement. Finally, long-term QRTP placements require documentation in the child’s case plan, as per section 472(k)(1)(B) of the Act, and must be approved by the head of the title IV-E agency for continuation of the QRTP placement. If this requirement is not met, foster care maintenance payments on behalf of the child may not be title IV-E claimed after the date on which the cited approval documentation was needed. See Program Instruction ACYF-CB-PI-18-07 (<https://www.acf.hhs.gov/cb/policy-guidance/pi-18-07>) under “Long-term placements” on page 12. The Child Welfare Policy Manual also addresses this requirement in section 8.3A.8a, Q/A#7.

Additionally, if the required assessment determines that the placement of a child in a QRTP is not appropriate, a court disapproves such a placement under Section 475A(c)(2) of the Act, or other circumstances exist where the child is transitioning from a QRTP placement title IV-E claiming is limited. As per Section 472(k)(3)(B) of the Act, foster care maintenance payments may be claimed for the period necessary to transition, up to 30 days after the assessment required under section 475A(c)(1) of the Act determines that the QRTP is not appropriate; a court disapproves such a placement under section 475A(c)(2); or a determination is made that a child in an approved QRTP placement is going to return home or be placed with a fit and

willing relative, a legal guardian, or an adoptive parent, or in a foster family home. Transition payments are available only if the child transitions to one of the placement settings specified in section 472(k)(3)(B) of the Act, i.e., return home, placed with a fit and willing relative, a legal guardian, or an adoptive parent, or in a foster family home,

Substance Abuse Treatment Facility Placements. Children who are placed with a parent receiving care in a licensed residential family-based substance abuse treatment facility may be eligible for title IV-E foster care maintenance payments for up to a 12 month period if specified requirements in Sections 472(j) and 472(a)(2)(C) of the Act are met. The child must be in foster care (under the care and placement responsibility of the title IV-E agency) and meet all the title IV-E foster care eligibility requirements except the AFDC eligibility requirements in Sections 472(a)(1)(B) and (3) of the Act. In-placement administrative costs and training costs attributable to children in substance abuse treatment facility placements are also limited to the same up to 12-month period during which the child is determined as title IV-E eligible. Any costs for treatment of the parent or administration and operation of the substance abuse treatment facility are not title IV-E allowable for any period.

For purposes of claiming title IV-E foster care maintenance payments (including next quarter estimates) on behalf of a child placed with a parent in a licensed residential family-based substance abuse treatment facility, the recommendation for such placement must be specified in the child's case plan before the placement and the treatment facility must meet the requirements at Section 472(j)(1)(B&C) of the Act. A licensed residential family-based treatment facility for substance abuse is not a child care institution as defined in section 472(c) of the Act. While the facility must be licensed, there is no requirement that it meet the title IV-E licensing and background check requirements for a child care institution.

This definition became effective for new or existing placements as of October 1, 2018 and covers, for a period of not more than 12 months, title IV-E foster care maintenance payments meeting the definition as specified at Section 475(4)(A) of the Act, which includes such things as the cost of providing food, clothing, shelter, and daily supervision for the child. The title IV-E agency may not include the costs of administration and operation of the facility since such costs are only title IV-E allowable where provided in a child care institution.

Foster Care (In-Placement). Children are considered to be “in-placement” in a foster care setting where 24-hour substitute care is provided for children placed away from their parents or guardians and for whom the title IV-E agency has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, child care institutions, licensed residential family-based substance abuse treatment facilities (child placed with a parent for up to 12 months) and pre-adoptive homes. A child is in foster care in accordance with this definition regardless of whether the foster care facility is licensed and payments are made by the State/Tribal or local agency for the care of the child; whether adoption subsidy payments are being made prior to the finalization of an adoption; or whether there is Federal funding of any payments that are made.

Title IV-E Foster Care Candidates (Pre-Placement). A child is considered to be a candidate and in a “pre-placement” status when determined by the title IV-E agency to be at imminent risk of removal from home and potentially eligible for title IV-E program benefits (section 472(i)(2) of the Act). Foster care candidate status is evidenced by the agency either pursuing the child's removal from the home or making reasonable efforts to prevent such removal and a decision

that the out of home placement for the child will be a foster care setting. Appropriate documentation supporting this determination through one of three acceptable forms to establish a child's candidacy for title IV-E Foster Care program purposes as prescribed in Departmental policy (see section 8.1D, Question #1 the ACF Children's Bureau Child Welfare Policy Manual) must be maintained and the title IV-E agency must make a determination (or redetermination) as to whether the child remains at imminent risk of removal from the home at least every 6 months. A child may not be simultaneously both in foster care placement and a candidate for foster care. The determination of those children who are candidates for title IV-E foster care must be made either through individual child determinations or through use of an allocation method for determining potential title IV-E eligibility such as application of a title IV-E foster care participation rate.

Title IV-E funding is available for administrative case management and independent legal representation activities through the title IV-E candidate administration funding categories on behalf of children determined as title IV-E foster care candidates. Funding is not available under title IV-E foster care for child protective investigations or for provision of services.

It should be noted that the definition of "title IV-E foster care candidate (pre-placement)" is distinct from the designation of a child as a "candidate for foster care" for the Title IV-E Prevention Services program as is defined below. For example, a title IV-E foster care candidate (pre-placement) must satisfy applicable Title IV-E Foster Care program eligibility requirements and is subject to a re-determination of title IV-E candidate status every six months. There are no such requirements for a candidate for foster care under the Title IV-E Prevention Services program. Separate definitions and instructions for claiming costs under the Title IV-E Prevention Services program are provided below. Title IV-E administrative cost claims may not be made on behalf of a child under both programs simultaneously.

CCWIS. In accordance with federal regulations at 45 CFR 1355.51 a comprehensive child welfare information system (CCWIS) is an automated data processing system or project meeting all project requirements in § 1355.52 and the design requirements in § 1355.53. The CCWIS regulations became effective as of August 1, 2016 and replaced the former S/TACWIS regulations. States or tribes may elect to build a new CCWIS on or after August 1, 2016 or transition an existing automated data processing system to a CCWIS during a two year transition period that ran through July 31, 2018. SACWIS operational cost expenditures covered by an approved PACAP may be claimed for periods through September 30, 2018.

CCWIS Cost Allocation. CCWIS regulations allow agencies to allocate some costs benefiting other child welfare related programs and services to the title IV-E program. Both CCWIS development and operational cost allocation rules permit agencies to allocate most CCWIS eligible costs benefiting both title IV-E and non-title IV-E foster care, adoption assistance, and guardianship children to the title IV-E Foster Care program. CCWIS eligible costs benefitting the title IV-E Prevention Services, Kinship Navigator and Chafee programs may also be allocable to the title IV-E Foster Care program. CCWIS development cost allocation rules also permit agencies to allocate additional title IV-B program costs and certain child welfare program-related costs to title IV-E. Only those systems that ACF has classified as CCWIS may qualify for CCWIS cost allocation as per federal regulations at 45 CFR 1355.57. Additionally, for CCWIS designated systems, only costs for those automated functions meeting certain requirements may qualify for CCWIS cost allocation as per 45 CFR 1355.57(a) and (b). Agencies are required to annually submit an updated CCWIS Checklist identifying project activities that may qualify for CCWIS cost allocation meeting the requirements of 45 CFR 1355.52(i)(2). More information on

determining which automated functions in a CCWIS system may qualify for CCWIS cost allocation is available through Technical Bulletin #5: CCWIS Cost Allocation dated 11/28/2018.

Non-CCWIS. A non-comprehensive child welfare information system (non-CCWIS) is a child welfare information system that:

- 1) supports the administration of the title IV-B or IV-E plans, and;
- 2) does not meet the requirements of federal regulations at 45 CFR 1355.52 or 45 CFR 1355.53 or both.

A child welfare information system also must meet the submission requirements of 45 CFR 1355.52(i) before ACF will classify it as a CCWIS. If the child welfare information system has not been classified as a CCWIS by ACF, it is a non-CCWIS. The term “non-CCWIS” does not include information systems that do not directly support child welfare program activities such as human resource systems, payroll systems, and inventory management systems.

Former Demonstration Project Costs. These include amounts for performance of project development, evaluation or operations that are chargeable or allocable to a title IV-E demonstration project which had been approved under Section 1130 of the Act and are in accordance with the approved terms and conditions for that project. All demonstration project operations ceased no later than September 30, 2019. Demonstration project costs, if any, are thus now reported as prior quarter adjustment claims in Part 2 and the net total then summarized on Line 16 in Part 1.

Post-Demonstration Costs. - These include title IV-E foster care allowable amounts for applicable periods in FFYs 2020 or 2021 for performance of activities that would have been classified as within project operations chargeable or allocable to a former title IV-E foster care demonstration project which was operational on September 30, 2019 in accordance with Section 1130 of the Act and with the approved terms and conditions for that project. All post-demonstration costs must be title IV-E allowable without consideration of any waivers that were formerly in effect as per the terms and conditions (in effect on August 30, 2019) of a demonstration project. Post-demonstration costs were identified separately from other title IV-E Foster Care costs to permit an assessment of the availability of Funding Certainty Grants (see Program Instruction ACYF-CB-PI-20-08 available through a link as follows: [PI-20-08](#) for further information). The costs were previously reported in Part 3, section E (now inactive) and the totals were summarized on Line 16b (line now discontinued) in Part 1. Effective for the October – December 2024 (FY 2025 quarter #1) CB-496 reporting period, post-demonstration costs are no longer to be reported using separate funding categories. Any prior quarter adjustment claims for FFY 2020 or FFY 2021 applicable periods that would have previously been classified as in a post-demonstration cost funding category should instead now be reported using the appropriate title IV-E foster care program regular funding category for such expenditures.

Title IV-E Prevention Services Program – Eligible Participants. The categories of Individuals eligible to receive services through the title IV-E Prevention Services Program include those as follows:

- A child determined by the title IV-E agency as a “candidate for foster care” (Section 475(13) of the Act as defined below).
- A child in foster care who is a pregnant or parenting foster youth (Section 471(e)(2)(B) of the Act).
- Parents or kin caregivers of the children listed above (section 471(e)(1) of the Act).

- Claims for allowable services, administration and training on behalf of eligible participants may be made through the Title IV-E Prevention Services program during a 12-month service period.

Title IV-E Prevention–Services Program - Candidates for Foster Care. A child is considered to be a candidate for foster care for purposes of the Title IV-E Prevention Services Program when determined by the title IV-E agency through a prevention plan (Section 471(e)(4)(A)(i) of the Act) as follows:

- Identified in a prevention plan as being at imminent risk of entering foster care (without regard to whether the child would be eligible for title IV-E foster care, adoption assistance or kinship guardianship assistance).
- Has not yet obtained age 18 (see exception for adoption or guardianship arrangements listed below) and also meets this age requirement during the up to 12 consecutive month service period.
- One who must be in need of services qualifying as title IV-E prevention services to prevent removal.
- Who can remain safely in his/her home or in a non-foster care kinship placement as long as services or programs specified in Section 471(e)(1) of the Act that are necessary to prevent the entry of the child into foster care are provided.
- A child who is an otherwise eligible candidate for foster care over age 18, could be eligible for the title IV-E prevention program if:
 - o a title IV-E adoption assistance or guardianship assistance agreement is in effect with respect to the child (that went into effect after the child attained 16 years of age);
 - o the child's adoption or guardianship arrangement is at risk of a disruption or dissolution that would result in a foster care placement (section 475(13) of the Act);
 - o the child meets the title IV-E agency's education/employment conditions as elected under title IV-E; and
 - o the child has not yet reached the state's highest elected age under title IV-E (19, 20 or 21).

Note: The last two above sub-bullets also apply to an otherwise eligible pregnant or parenting youth in foster care over age 18.

A candidate for foster care may not include a child in foster care as defined in federal regulations at 45 CFR 1355.20. Therefore, once a child enters foster care, a new or continuing designation of that child as a candidate for foster care ceases along with any reimbursement for costs under the Title IV-E Prevention Services Program.

Title IV-E Prevention Services Program – Eligible Prevention Services and Programs. All prevention services and programs provided through the Title IV-E Prevention Services Program must meet the service and practice requirements outlined in Section 471(e)(1) of the Act as described below. Allowable services include mental health and substance abuse prevention and treatment services provided by a qualified clinician or in-home parent skill-based programs that include parenting skills training, parent education, and individual and family counseling. The allowable services and programs are limited to provision for not more than a 12-month period that begins on the date the child is identified in a prevention plan as either a candidate for foster care or as a pregnant or a parenting foster youth in need of the above specified services or

programs. Service provision costs may continue on behalf of that child until the last day of the 12th month if services were provided for the entire 12-month period, or the end of the month in which the child's title IV-E prevention services ended, whichever is sooner.

Title IV-E Prevention Services Program – Prevention Services and Programs Practice Standards. All eligible prevention services and programs provided by state title IV-E agencies (excluding those provided on or after July 30, 2024 under a Tribal-State title IV-E agreement (see details below)) through the Title IV-E Prevention Services Program must meet the practice standard criteria specified in Section 471(e)(4)(C) of the Act. Specifically, the services and programs must be performed under a trauma-informed framework, meet general practice requirements and also meet the requirements for being a promising, supported, or well-supported practice in accordance with Section 471(e)(4)(B) and (C) of the Act. In accordance with the Public Law (P.L.) 116-94 Family First Transition Act (within Section 602, Subtitle F, Title I, Division N of the Further Consolidated Appropriations Act, 2020, enacted December 20, 2019), special practice criteria expenditure percentage requirements are in effect for periods in FFYs 2020 through 2023. See Part 1, section D, General Guidance instructions for further details. Beginning in FFY 2024, at least 50 percent of the expenditures for provision of prevention services and programs in each FFY must be for those that meet the “well supported” practice criteria in accordance with Section 474(a)(6)(A)(ii) of the Act. Further guidance regarding the practice criteria required for services or programs to satisfy these standards will be issued separately by the Children’s Bureau.

Effective for service periods beginning on July 30, 2024 and later, a tribe providing title IV-E prevention services and programs operating under a title IV-E agreement with a title IV-E agency (state or tribe) in accordance with section 472(a)(2)(B)(ii) of the Act (costs reported on the CB-496 by the title IV-E agency) may determine the practice criteria for services that are adapted to the culture and context of the tribal communities served under the agreement. The title IV-E state agency that has an agreement with the tribe must include the program and describe the tribal practice criteria in the title IV-E agency’s five-year title IV-E prevention services and programs plan.

Tribal title IV-E agencies (those directly administering title IV-E programs) are not subject to the requirement for states that at least 50 percent of the amounts expended for the provision of programs and services through the Title IV-E Prevention Services program must meet the well supported practice criteria. Tribal title IV-E agencies may determine the practice criteria for family services and programs that are adapted to the culture and context of the tribal communities served and must describe the practice criteria in their five-year title IV-E prevention program plan.

Part 1 Report Heading Information

- ✦ Enter the name of the State or Tribe.
- ✦ Enter the reporting periods, including the ended date of the current (claiming) quarter and the ending date of the next (estimating) quarter.
- ✦ Enter the report type. Check the box to indicate whether this is a new report (first submission for that quarter) or a revision of a report previously submitted for the same quarter.

SECTION A: FOSTER CARE

General Guidance

Maintenance Assistance Payments

All entries must be a “net” amount; reduced by any income specifically attributable to these payments (e.g. returned checks, overpayment refunds. etc.). Amounts must be reported in consideration of how the service was delivered (i.e., directly by the title IV-E agency vs. through a Tribal-State title IV-E agreement), and by the placement setting category (e.g., family foster home, various child care institution settings, etc.) and by the population of children or youth being served in the foster care program (i.e., children and youth ages 0 – 18 in traditional foster care vs. young adults ages 18 – 20 in extended foster care in title IV-E agencies that have exercised that title IV-E plan option). Payments made under a Tribal-State agreement are also to be broken out separately.

Additional guidance applicable to multiple lines is as follows:

- Lines 1a -1e: Amounts entered or summed (Line 1e) are those “traditional foster care” foster care maintenance payments made directly by the title IV-E agency to a foster care provider or to a pass-through organization. Any “traditional foster care” foster care maintenance payments made under a Tribal-State title IV-E agreement are separately reported on lines 2a – 2c. The Federal share of payments (Columns B, D and F) is computed using the applicable FMAP rate for the State or Tribe. Payments are to be broken out by the child’s placement setting category as specified for each line. Amounts reported on these lines are only those payments made on behalf of children in traditional foster care, i.e., children up to age 18 or, if applicable, youth aged 18 who are full time secondary school students (see definitions section for more information).

Agencies that have not exercised the title IV-E plan option for extended foster care by amending the definition of “child” to include young people ages 18, 19 and/or 20, will use these lines to report all agency foster care maintenance payments, with the exception of those paid through a Tribal-State agreement, which are to be reported on Lines 2a – 2c.

Any title IV-E maintenance assistance payments reportable as prior quarter adjustments for applicable periods in FFY 2019 or earlier FFYs on behalf of children participating in a formerly operational title IV-E Foster Care demonstration project are now reported in Part 2 (using the appropriate demonstration project funding category code) of this form to the extent that this funding category was considered in computing cost neutrality for the project and the children are within the project’s target population (see approved project terms and conditions). Such claims will then be included in Part 1 on Line 16 – Former Demonstration Projects However,

any payments made as prior quarter adjustments for applicable periods in FFY 2020 and FFY 2021 where the involved children and payments was considered in computing the former title IV-E Foster Care demonstration project's cost neutrality limit must now only be reported as regular program costs in Part 2 (using the appropriate funding category code). Such claims will then be included in Part 1 on Lines 1a – 1d, depending on the selected funding category code.

- Lines 1f -1j: Amounts entered or summed (Line 1j) are those “extended foster care” foster care maintenance payments made directly by the title IV-E agency to a foster care provider or to a pass-through organization. Any “extended foster care” foster care maintenance payments made under a Tribal-State title IV-E agreement are separately reported on Lines 2a – 2c. The Federal share of payments (Columns B, D and F) is computed using the applicable FMAP rate for the State or Tribe. Payments are to be broken out by the child's placement setting category as specified for each line. Amounts reported on these lines are only those payments made on behalf of children in extended foster care, i.e. young people ages 18, 19 or 20, in a jurisdiction that has exercised the title IV-E plan option to amend the definition of “child” to include eligible youth ages 18 – 20. If a title IV-E agency has not exercised the option to provide extended foster care by amending its title IV-E Plan with respect to the definition of a “child”, Lines 1f – 1i should not be completed.

Use of these lines (1f – 1j) is optional for periods in FY 2025. Title IV-E agencies unable to report separately on foster care maintenance payments paid for children in extended foster care in FY 2025 may report the costs on Lines 1a – 1e.

Beginning with quarters in FY 2026, all Title IV-E agencies with an approved title IV-E plan to offer extended foster care must separately report these costs on Lines 1f – 1j. Upon request, ACF will provide technical assistance to title IV-E agencies to facilitate this reporting, as needed.

- Lines 2a – 2c: Amounts entered are those payments for both traditional and extended foster care made by the State title IV-E agency in accordance with the terms of Tribal-State title IV-E agreements with one or more federally recognized Tribes. Payments made in accordance with any other title IV-E agreements (such as with another State agency) are to be reported on Lines 1a – 1k. The Federal share of these payments (Columns B, D and F) is computed using either the State or the Tribal FMAP rate, whichever is higher. If the State has multiple agreements with multiple Tribes, this computation is performed separately for the payments made on behalf of each Tribe. Payments are to be broken out by the child's placement setting category as specified for each line. If a State title IV-E agency was operating a former title IV-E Foster Care demonstration project, children served through a Tribal-State title IVE agreement are treated for financial reporting purposes as outside of the project unless specifically identified as included in the approved project terms and conditions.

Administrative Costs

Expenditures for administrative activities allocable to the title IV-E Foster Care Program must be in accordance with an approved or pending public assistance cost allocation plan under Federal regulations at 45 CFR Part 95, Subpart E – Cost Allocation Plans (States) or an approved child welfare cost allocation methodology and a negotiated indirect cost rate (Tribes).

Expenditures reported on administrative cost lines must be the net amount after being offset by

the total amount of any income that may result from the operation of the program (e.g., fees charged for the conduct of out-of-state requested home studies).

Any title IV-E Foster Care administrative costs for applicable periods in FFY 2019 or earlier FFYs incurred on behalf of children participating in a formerly operational title IV-E Foster Care demonstration project are reported only as prior quarter adjustment claims in Part 2 (using the appropriate funding category code) of this form (rather than on the former Part 3) to the extent that this funding category is considered in computing cost neutrality for the project and the children are within the project's target population (see approved project terms and conditions). Additionally, any costs paid in applicable periods in FFY 2020 and FFY 2021 where the involved children and administrative cost funding category was considered in computing the former title IV-E Foster Care demonstration project's cost neutrality limit were previously reported as post-demonstration costs in Part 3. Any such prior quarter adjustment claims must now be reported as regular program costs in Part 2 (using the appropriate funding category code).

Information Technology Costs

Lines 11a through 14b cover reporting of all information technology costs directly allocable to a title IV-E program subject to Form CB-496 reporting. These costs include performance of developmental and operational activities and item purchases for CCWIS and non-CCWIS projects as well as prior quarter adjustments for CCWIS, non-CCWIS, S/TACWIS and non-S/TACWIS projects.

Non-CCWIS project costs allocable to title IV-E Foster Care are now separately reported (Lines 11a and 11b) by whether the amount is for operational or developmental costs rather than (under prior Form CB-496 instructions) as part of In-Placement Administrative Costs – Agency Management total reported on former Line 8.

All CCWIS costs (Lines 12a through 14b) must be separately reported based on the developmental or operational classification of the costs, whether or not a CCWIS cost allocation approach is used and whether an Advanced Planning Document (APD) is required as per 45 CFR 95.611. If an approved APD is applicable, CCWIS amounts must also be separated by the project number as assigned by the Children's Bureau.

Automated systems previously classified as a S/TACWIS project, include project numbers starting with 1 or 2. States or tribes submitting prior quarter adjustments for such pre-CCWIS projects should use the S/TACWIS project number on the appropriate CCWIS reporting line. Many former S/TACWIS projects were 'transitioned' to a CCWIS project and maintained the same project number when the system was reclassified as a CCWIS. Prior quarter adjustments for former non-S/TACWIS projects may be reported on the appropriate non-CCWIS line (Line 11a or Line 11b).

Line by Line Instructions

Traditional Foster Care (TFC) - Children Ages 0-18

Line 1a. Agency –FC Maintenance Assistance Payments - Foster Family Home (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in traditional foster care (see definitions section) determined to be

eligible for Foster Care services under title IV-E and placed in a Foster Family Home as defined in Section 472(c)(1) of the Act. Any payments for children in traditional foster care placed in child care institutions must be reported on line 1b or 1c, and any payments for children in either traditional foster care or extended foster care placed with a parent residing in a licensed residential family-based treatment facility for substance abuse are reportable on Line 1d as described below.

❖ *(Enter this amount directly on this form.)*

Line 1b. Agency TFC Maintenance Assistance Payments – Specified Setting Child Care Institution (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in traditional foster care (see definitions section) determined to be eligible for Foster Care services under title IV-E and placed in a Specified Setting Child Care Institution as defined in Sections 472(c)(2) and 472(k)(2) of the Act. Additional requirements for title IV-E reimbursement apply to those Specified Setting Child Care Institutions consisting of a Qualified Residential Treatment Program placement as per Sections 472(k)(3) and (4). Payments reported on this line cannot begin earlier than the effective date (including any election of a delayed effective date) of the title IV-E agency's title IV-E Plan amendment to implement Section 472(k) of the Act.

❖ *(Enter this amount directly on this form.)*

Line 1c. Agency TFC Maintenance Assistance Payments – Non-Specified Setting Child Care Institution (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in traditional foster care (see definitions section) determined to be eligible for Foster Care services under title IV-E and placed in a Child Care Institution as defined in Section 472(c)(2) of the Act that does not meet the specified setting requirements at Section 472(k)(2) of the Act. Such payments are generally limited to covering a two-week period for each placement. Payments for any continuous child care institution placements with a start date prior to the effective date for Section 472(k)(2) of the Act are not time limited but must also be reported on this line. For periods prior to the effective date of Section 472(k)(2) of the Act, or for title IV-E agencies that have elected a delayed effective date for this provision, maintenance assistance payments made for placements in a child care institution during the non-effective or delay period (without application of the two-week period limit) are treated as for “non-specified setting” placements and are thus to be reported on this line.

❖ *(Enter this amount directly on this form.)*

Line 1d. Agency Maintenance Assistance Payments – Substance Abuse Treatment Facility (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency for periods beginning in FFY 2019 on behalf of children in either traditional foster care or extended foster care (see definitions section) determined to be eligible for Foster Care services under title IV-E or who would be eligible for the payments in all respects except for the AFDC eligibility requirements (paragraphs (1)(B) and (3) of Section 472(a) of the Act), and placed with a parent residing in a licensed residential family-based treatment facility for substance abuse as defined in Section 472(j) of the Act. Such payments are limited to a period of not more than 12 months and may not include any costs for treatment of the parent or administration and operation of the treatment facility since a licensed residential family-based treatment facility for substance abuse is not a child care institution as defined in Section 472(c) of the Act. Any title IV-E allowable administrative or training costs (reportable on other lines in this Part) associated with these payments is also limited to the same 12 month period as provided for maintenance assistance payments.

❖ *(Enter this amount directly on this form.)*

Line 1e. Agency TFC Maintenance Assistance Payments – Subtotal (FMAP Rate). This line represents the total amount of title IV-E Foster Care maintenance assistance payments on behalf of children in traditional foster care (see definitions section) made by the title IV-E agency through direct (other than Tribal-State title IV-E agreements) program operations.

❖ *(Calculated as the sum of Lines 1a through 1d.)*

Extended Foster Care (EFC) - Children Aged 18+

Line 1f. Agency EFC Maintenance Assistance Payments - Foster Family Home (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in extended foster care (see definitions section) determined to be eligible for Foster Care services under title IV-E and placed in a Foster Family Home as defined in Section 472(c)(1) of the Act. Any payments for children in extended foster care placed in child care institutions must be reported on Line 1g, 1h, or 1i as described below. If the title IV-E agency has not exercised the option to amend its title IV-E Plan to revise the definition of a “child”, Lines 1f – 1i should not be completed.

❖ *(Enter this amount directly on this form.)*

Line 1g. Agency EFC Maintenance Assistance Payments – Specified Setting Child Care Institution (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in extended foster care (see definitions section) determined to be eligible for Foster Care services under title IV-E and placed in a Specified Setting Child Care Institution as defined in Sections 472(c)(2) and 472(k)(2) of the Act. Additional requirements for title IV-E reimbursement apply to those Specified Setting Child Care Institutions consisting of a Qualified Residential Treatment Program placement as per Sections 472(k)(3) and (4). Payments reported on this line cannot begin earlier than the effective date (including any election of a delayed effective date) of the title IV-E agency’s title IV-E Plan amendment to implement Section 472(k) of the Act. If the title IV-E agency has not exercised the option to amend its title IV-E Plan to revise the definition of a “child”, this line should not be completed.

❖ *(Enter this amount directly on this form.)*

Line 1h. Agency EFC Maintenance Assistance Payments – Non-Specified Setting Child Care Institution (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in extended foster care (see definitions section) determined to be eligible for Foster Care services under title IV-E and placed in a Child Care Institution as defined in Section 472(c)(2) of the Act that does not meet the specified setting requirements at Section 472(k)(2) of the Act. Such payments are generally limited to covering a two-week period for each placement. Payments for any continuous child care institution placements with a start date prior to the effective date for Section 472(k)(2) of the Act are not time limited but must also be reported on this line. If the title IV-E agency has not exercised the option to amend its title IV-E Plan to revise the definition of a “child”, this line should not be completed.

(Enter this amount directly on this form.)

Line 1i. Agency EFC Maintenance Assistance Payments – Supervised Independent Living Setting (FMAP Rate). Enter the payments, as defined in Section 475(4)(A) of the Act, made by the title IV-E agency on behalf of children in extended foster care (see definitions section)

determined to be eligible for Foster Care services under title IV-E and placed in a Child Care Institution consisting of a supervised setting in which the individual is living independently as defined in Section 472(c)(2)(B) of the Act. A title IV-E agency may classify a range of situations as constituting a supervised independent living setting as long as those settings can be reasonably interpreted as consistent with the Act. Examples of supervised independent living settings include host homes, college dormitories, shared housing, semi-supervised apartments, supervised apartments or another housing arrangement determined as meeting the applicable requirements. If the title IV-E agency has not exercised the option to amend its title IV-E Plan to revise the definition of a "child", this line should not be completed.

(Enter this amount directly on this form.)

Line 1j. Agency EFC Maintenance Assistance Payments – Subtotal (FMAP Rate). This line represents the total amount of title IV-E Foster Care maintenance assistance payments on behalf of children in extended foster care (see definitions section) made by the title IV-E agency through direct (other than Tribal-State title IV-E agreements) program operations.

❖ (Calculated as the sum of Lines 1f through 1i.)

Line 1k. Agency Maintenance Assistance Payments – Total (FMAP Rate). This line represents the total amount of title IV-E Foster Care maintenance assistance payments on behalf of all children made by the title IV-E agency through direct (other than Tribal-State title IV-E agreements) program operations.

❖ (Calculated as the sum of Lines 1e and 1j.)

Line 2a. Tribal-State Title IV-E Agreement Maintenance Assistance Payments - Foster Family Home (at the applicable FMAP Rate). ○ TRIBES: *Leave this line blank.*
○ STATES: *This line is applicable only to States that have title IV-E agreements with Tribes.*

Enter the payments, as defined in Section 475(4)(A) of the Act, made through Tribal-State title IV-E agreements on behalf of children in either traditional or extended foster care determined to be eligible for Foster Care services under title IV-E and placed in a Foster Family Home as defined in Section 472(c)(1) of the Act. Any Tribal-State Agreement title IV-E maintenance payments for placements that are not for children placed in foster family homes must be reported on Line 2b, as described below.

If the State does not have a title IV-E agreement with any Federally-recognized Tribe, no entries should be made on this line.

❖ *(Enter this amount directly on this form.)*

Line 2b. Tribal-State Title IV-E Agreement Maintenance Assistance Payments – Other Qualifying Placements (at the applicable FMAP Rate). ○ TRIBES: *Leave this line blank.*
○ STATES: *This line is applicable only to States that have title IV-E agreements with Tribes.*

Enter the payments, as defined in Section 475(4)(A) of the Act, made through Tribal-State title IV-E agreements on behalf of children in either traditional or extended foster care determined to be eligible for Foster Care services under title IV-E and placed in a facility meeting title IV-E Foster Care maintenance payment requirements other than a family foster home. Such facilities include a Child Care Institution as defined in Section 472(c)(2) of the Act or where an eligible child is placed with a parent residing in a licensed residential family-based treatment facility for substance abuse (payments limited to a period of not more than 12 months and may not include any costs for treatment of the parent or administration and operation of the treatment facility) in accordance with Section 472(j) of the Act. Child care institution placements reported on this line include both those meeting the specified setting requirements at Sections 472(k)(2) and 472(j)

of the Act as well as those that do not meet such requirements. All reported payments, however, must be title IV-E allowable in accordance with the classification of the child care institution and the applicable statutory provisions.

If the State does not have a title IV-E agreement with any Federally-recognized Tribe, no entries should be made on this line.

❖ *(Enter this amount directly on this form.)*

Line 2c. Tribal-State Title IV-E Agreement Maintenance Assistance Payments – Total (at the applicable FMAP Rate).

o **TRIBES:** *Leave this line blank.*

o **STATES:** *This line is applicable only to States that have title IV-E agreements with Tribes.*

This line represents the total amount of title IV-E Foster Care maintenance assistance payments made through Tribal-State title IV-E agreements.

❖ *(Calculated as the sum of Lines 2a through 2b.)*

Line 3. Federal Share of Child Support Collections. Enter the Federal share of Child Support Collections.

o **TRIBES:** *Leave this line blank.*

o **STATES:** *Complete this line.*

❖ *(The Current Quarter amount in Column B is carried from the amount calculated on Line 10a, Column G, of Form OCSE-34, the “Child Support Enforcement Program Quarterly Collection Report”)*

❖ *The Next Quarter Estimate in Column F is determined based on historical trends Note: Amounts entered on this line must include child support collections on behalf of title IV-E eligible children on whose behalf maintenance assistance payments have been reported in Part 1 of this form.*

Line 4. Net Maintenance Assistance Payments. This line represents the net amount of assistance payments being claimed and estimated for Federal funding in Columns B, D and F, respectively.

❖ *(Calculated as the sum of Lines 1k and 2c minus Line 3)*

Line 5– In-Placement Administrative Costs - Case Planning and Management. Enter the amount expended for title IV-E eligible children in a Foster Care placement for the development, review or revision of case plans or the supervision or management of cases. Case planning activities largely comport with the “case plan” and “case review system” requirements as defined in Section 475(1) and (5), respectively, of the Act. Examples of activities included within case management are referral to services, agency preparation for and participation in judicial proceedings, placement of the child and accessing the Federal Parent Locator Service (FPLS) to search for relatives. Legal costs in representing the agency in foster care judicial determinations are to be reported on this line. However, any allowable legal costs for an independent attorney representing a child or the child’s parent(s) are to be reported separately below on Line 8 (if the child is in-placement) or on Line 10b (if the child is a title IV-E foster care candidate). Any directly allocable child welfare automated system costs associated with performing these activities must not be reported on this line. Those costs, whether associated with a CCWIS or a non-CCWIS project, should be reported on Lines 11a – 14b, as appropriate. It should also be noted that costs incurred for case management activities on behalf of children not in foster care but determined as candidates for title IV-E Foster Care or as candidates for foster care as part of the title IV-E Prevention Services program must be reported separately on

Line 10a or Line 40, respectively.

❖ *(Enter this amount directly on this form.)*

Line 6– In-Placement Administrative Costs - Eligibility Determination. Enter the amount directly related only to those activities involved in the actual verification and documentation of title IV-E eligibility on behalf of children in a foster care placement. Costs for staff responsible for the determination of eligibility for a number of programs including title IV-E Foster Care must be allocated to the appropriate benefiting program. Activities related to judicial determinations, placement of the child or periodic court or administrative reviews are not a component of eligibility determination costs.

❖ *(Enter this amount directly on this form.)*

Line 7– In-Placement Administrative Costs - Provider and Agency Management. Enter the amount of expenditures for foster care provider-related and agency management in-placement foster care administrative activities, not included in Lines 5 and 6, whose costs may be directly chargeable or partially allocable to title IV-E Foster Care. Examples of provider management type activities include foster parent recruitment; the licensing/approval of foster homes and child care institutions; the conduct of criminal records and child abuse registry checks of a foster family home or of any adult working in a child care institution; the holding of foster care related fair hearings; and the operation of a rate setting or rate monitoring unit. Examples of agency program management activities potentially associated with the administration of title IV-E Foster Care include: policy development; data collection and reporting (i.e. non-child welfare information systems such as those used for human resource, payroll, and inventory management); financial management (i.e. processing of checks and preparation of claiming schedules); administration associated with the provision of training; operation of a quality assurance system; and a proportionate share of related agency overhead. Any directly allocable child welfare automated system costs must not be reported on this line. Those costs, whether associated with a CCWIS or a non-CCWIS project, should be reported on Lines 11a – 14b, as appropriate, in accordance with the instructions provide for those lines.

❖ *(Enter this amount directly on this form.)*

Line 8. In-Placement Administrative Costs – Independent Legal Representation – Child or Other Specified Individuals. Enter the amount of expenditures to provide independent legal representation by an attorney (or other identified individual as stated below) for a child in title IV-E foster care; the child's parents; the child's relative caregiver(s), and the child's Indian custodian(s) in foster care and other civil legal proceedings necessary to carry out the requirements in the title IV-E agency's title IV-E foster care plan as follows:

- a) An attorney and activities performed by other individuals (e.g., paralegals, investigators, peer partners or social workers) to the extent that they are necessary to support an attorney in providing independent legal representation in all stages of foster care related legal proceedings that are required under title IV-E of the Act. Such proceedings involve court hearings related to a child's removal from the home.
- b) An attorney and activities performed by other individuals (e.g., paralegals, investigators, peer partners or social workers) to the extent that they are necessary to support an attorney in providing independent legal representation in other civil legal proceedings. Such proceedings involve court hearings addressing issues impacting on achievement of the child's permanency plan such as health care, housing conditions, disability access, and domestic violence.
- c) An attorney representing a title IV-E eligible Indian child's tribe, representation of an Indian child's tribe provided by a non-attorney, when the child's tribe participates or intervenes in

any state court proceeding for the foster care placement or termination of parental rights (TPR) of an Indian child who is in title IV-E foster care. Such representation involves providing information on the cultural and social standards of the child's tribe that are necessary for the court to make essential determinations that reasonable efforts were made as required under the title IV-E plan.

Legal costs in representing the title IV-E agency or any other public agency, including a tribe, that has an agreement in effect under which the other agency has placement and care responsibility of a title IV-E eligible child; in title IV-E foster care legal proceedings are reported as a component of case planning and management activities on Line 5 above.

❖ *(Enter this amount directly on this form.)*

Line 9. Total In-Placement Foster Care Administrative Costs. This line represents the total amount of title IV-E Foster Care (in-placement) administrative expenditures being claimed for Federal funding.

❖ *(Calculated as the sum of Lines 5 through 8.)*

Line 10a. Title IV-E Foster Care Candidate Administrative Costs - Case Planning and Management. Enter the amount for allowable pre-placement case planning and management activities applicable to individual children who are not in foster care but have been determined as candidates for placement in title IV-E-Foster Care. Such a child must be at imminent risk of removal from home as evidenced by the title IV-E agency either pursuing his/her removal from the home or making reasonable efforts to prevent such removal, and redetermining at least every six months that the child remains at imminent risk of removal from the home. All allowable administrative costs on behalf of "Title IV-E Foster Care Candidates (Pre-Placement)" (see the definitions section) must be reported on this line except for independent legal representation costs that are reported on Line 10b below. This line does not include costs for time-limited prevention programs and services as defined in Sections 471(e), 474(a)(6) and 475(13) of the Act.

If a title IV-E agency has approval to administer the optional Title IV-E Prevention Services Program it should report administrative costs for children who are "Title IV-E Prevention Services Program - Candidates for Foster Care" (see the definitions section) in accordance with prevention program requirements on Line 40 in this Part rather than on this line.

❖ *(Enter this amount directly on this form.)*

Line 10b. Title IV-E Foster Care Candidate Administrative Costs – Legal Representation – Child or Other Specified Individuals. Enter the amount for allowable pre-placement independent legal representation by an attorney (or other identified individual as stated below) attributable to children who are not in foster care but have been determined as candidates for placement in title IV-E-Foster Care. Such a child must be at imminent risk of removal from home as evidenced by the title IV-E agency either pursuing his/her removal from the home or making reasonable efforts to prevent such removal, and redetermining at least every six months that the child remains at imminent risk of removal from the home. This legal representation can be for a child determined as a title IV-E foster care candidate; the child's parents; the child's relative caregiver(s), and the child's Indian custodian(s) in foster care and other civil legal proceedings necessary to carry out the requirements in the title IV-E agency's title IV-E foster care plan as follows:

a) An attorney and activities performed by other individuals (e.g., paralegals, investigators, peer partners or social workers) to the extent that they are necessary to support an attorney in providing independent legal representation in all stages of foster care related legal

proceedings that are required under title IV-E of the Act. Such proceedings involve court hearings related to a child's removal from the home.

- b) An attorney and activities performed by other individuals (e.g., paralegals, investigators, peer partners or social workers) to the extent that they are necessary to support an attorney in providing independent legal representation in civil legal proceedings. Such proceedings involve court hearings addressing issues impacting on the child's further involvement with the child welfare system such as health care, housing conditions, disability access, and domestic violence.

Legal costs in representing the title IV-E agency or any other public agency, including a tribe, that has an agreement in effect under which the other agency has responsibility of a title IV-E foster care candidate, in foster care legal proceedings are reported as a component of candidate case planning and management activities on Line 10a above.

All allowable administrative costs on behalf of "Title IV-E Foster Care Candidates (Pre-Placement)" (see the definitions section) must be reported on this line or on Line 10a above. This line does not include costs for time-limited prevention programs or services as defined in Sections 471(e), 474(a)(6) and 475(13) of the Act.

If a title IV-E agency has approval to administer the optional Title IV-E Prevention Services Program it should report administrative costs for children who are "Title IV-E Prevention Services Program - Candidates for Foster Care" (see the definitions section) in accordance with prevention program requirements on Line 40 in this Part rather than on this line.

❖ *(Enter this amount directly on this form.)*

Line 10c. Sex Trafficking Prevention Administrative Costs. Enter the amount of expenditures for allowable sex trafficking prevention administrative costs (see list of allowable activities below) made on behalf of any child or youth in the placement, care or supervision of the title IV-E agency who is at-risk of becoming a sex trafficking victim or who is identified as a sex trafficking victim as per sections 471(a)(9) and (34) of the Act. Such children include those who are not removed from home; those who have run away from foster care and are under age 18 or such higher age elected under section 475(8) of the Act; and youth not in foster care who are receiving services under the Chafee Foster Care Program for Successful Transition to Adulthood and at the option of the agency, youth under age 26 who were or were never in foster care. In addition, allowable expenditures made on behalf of any child missing from foster care for the purpose of administering section 471(a)(35) of the Act are also reported as sex trafficking administrative costs.

Activities for which title IV-E funding is available as sex trafficking prevention administrative costs beginning for periods in federal fiscal year (FFY) 2015 are as follows:

- Developing and implementing policies and procedures to identify, document in agency records, and determine appropriate services for victims of sex trafficking;
- Conducting sex trafficking screenings and documenting victims of sex trafficking in agency files;
- Determining appropriate services for individuals identified as such victims; and
- Completing reports required for law enforcement and ACF of children or youth who the agency identifies as being a sex trafficking victim.
- Developing and implementing protocols to locate and assess children missing from

foster care, including screening the child to identify if the child is a possible sex trafficking victim.

Since the title IV-E agency is not limited to performing the activities described above on behalf of individuals meeting title IV-E eligibility requirements, there is no need to apply a title IV-E foster care participation rate in allocating allowable costs to the title IV-E foster care program. Title IV-E funding is not available for expenditures to conduct investigations of allegations of sex trafficking or other forms of child abuse or neglect or to provide social services to these or other children or youth and must not be reported on this line or elsewhere in this Part. (To the extent authorized under an approved title IV-E demonstration project, any such service expenditures are to be reported in Part 2 and then summarized on line 16). Additionally, foster care administrative costs (both in-placement and candidate) for activities other than those defined above as “sex trafficking prevention administrative costs” or “in-placement administrative costs - eligibility determination” must be cost allocated to assure that title IV-E reported claims and estimates are limited to amounts for only those children determined as title IV-E eligible.

❖ *(Enter this amount directly on this form.)*

Line 11a - Non-CCWIS Project Operational Costs. Enter expenditures and estimates allocable to title IV-E Foster Care made for the operation and maintenance of an automated system that is determined to be entirely classified as a non-CCWIS. Non-CCWIS project costs for developmental planning, design, development, implementation or enhancement are reported on Line 11b. Any non-CCWIS operational costs allocable to another title IV-E program must be reported as an administrative cost for the involved program(s) on the appropriate administrative cost reporting line (Lines 22, 31, 40 and 45). All CCWIS project costs, whether or not eligible for CCWIS cost allocation, should be reported on Lines 12a – 14b, as appropriate.

❖ *(Enter this amount directly on this form.)*

Line 11b - Non-CCWIS Project Developmental Costs. Enter expenditures and estimates allocable to title IV-E Foster Care made for the planning, design, development, implementation or development enhancement (e.g., a change of software or hardware functionality beyond their original purpose) of an automated system or project which is entirely classified as a non-CCWIS regardless of whether an Advance Planning Document (APD) was submitted for the project. Any non-CCWIS developmental costs allocable to another title IV-E program, must be reported as an administrative cost for the involved program(s) on the appropriate administrative cost reporting line (Lines 22, 31, 40 and 45). All CCWIS project costs, whether or not eligible for CCWIS cost allocation, should be reported on Lines 12a – 14b, as appropriate.

❖ *(Enter this amount directly on this form.)*

Line 12a - CCWIS Project Operational Costs Using CCWIS Cost Allocation. Enter expenditures and estimates allocable to any title IV-E program (including Foster Care) made for operational costs for all CCWIS designated projects where the automated function is eligible for application of the CCWIS cost allocation method as specified at 45 CFR § 1355.57 (see CCWIS Cost Allocation in the definitions section). Any directly allocable automated system operational costs for projects not eligible as a CCWIS must not be reported on this line. Using the dropdown feature, reported costs must be broken out by the associated project number, if applicable, assigned by the Children’s Bureau Division of State Systems as part of the project APD approval process. Any prior quarter adjustments reported on this line must also be reported in Part 2 with the associated project number listed in Column E (Adjustment Identification and Explanation).

__[Provide enterable 2 digit project number] (e.g., NA, 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., NA, 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., NA, 01, 02, 03,...99))

❖ (Enter this amount directly on this form.)

Line 12b - CCWIS Project Operational Costs Using Non-CCWIS Cost Allocation. Enter expenditures and estimates allocable to any title IV-E program (including Foster Care) made for operational costs for all CCWIS designated projects where the automated function is not eligible for application of the CCWIS cost allocation method as specified at 45 CFR § 1355.57. Any directly allocable automated system operational costs for projects not eligible as a CCWIS must not be reported on this line. Using the dropdown feature, reported costs must be broken out by the associated project number, if applicable, assigned by the Children’s Bureau Division of State Systems as part of the project APD approval process. Any prior quarter adjustments reported on this line must also be reported in Part 2 with the associated project number listed in Column E (Adjustment Identification and Explanation).

__[Provide enterable 2 digit project number] (e.g., NA, 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., NA, 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., NA, 01, 02, 03,...99))

❖ (Enter this amount directly on this form.)

Line 13a - CCWIS Project Developmental Costs Using CCWIS Cost Allocation – APD Required. Enter expenditures and estimates allocable to any title IV-E program (including Foster Care) made for developmental costs for all CCWIS designated projects with an approved APD where the cost is eligible for application of the CCWIS cost allocation method as specified at 45 CFR § 1355.57 (see CCWIS Cost Allocation in the definitions section). Using the dropdown feature, reported costs must be broken out by the associated project number assigned by the Children’s Bureau Division of State Systems as part of the project APD approval process. Any directly allocable automated system developmental costs for projects not eligible as a component of a CCWIS or for CCWIS projects – ADP required where the cost is not eligible for CCWIS cost allocation must not be reported on this line. Any prior quarter adjustments reported on this line must also be reported in Part 2 with the associated project number listed in Column E (Adjustment Identification and Explanation).

__[Provide enterable 2 digit project number] (e.g., 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., 01, 02, 03,...99))

❖ (Enter this amount directly on this form.)

Line 13b - CCWIS Project Developmental Costs Using Non-CCWIS Cost Allocation – APD Required. Enter expenditures and estimates allocable to any title IV-E program (including Foster Care) made for developmental costs for all CCWIS designated projects with an approved APD where the cost is not eligible for application of the CCWIS cost allocation method as specified at 45 CFR § 1355.57. Using the dropdown feature, reported costs must be broken out by the associated project number assigned by the Children’s Bureau Division of State Systems as part of the project APD approval process. Any directly allocable automated system developmental costs for projects not eligible as a component of a CCWIS or for CCWIS projects – ADP required where the cost is not eligible for CCWIS cost allocation must not be reported on this line. Any prior quarter adjustments reported on this line must also be reported in Part 2 with the associated project number listed in Column E (Adjustment Identification and Explanation).

__[Provide enterable 2 digit project number] (e.g., 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., 01, 02, 03,...99))

__[Provide enterable 2 digit project number] (e.g., 01, 02, 03,...99)

❖ *(Enter this amount directly on this form.)*

Line 14a - CCWIS Project Developmental Costs Using CCWIS Cost Allocation - No APD Required. Enter expenditures and estimates allocable to any title IV-E program (including Foster Care) made for developmental costs for those CCWIS designated projects not subject to the APD approval process where the associated automated function is eligible for application of the CCWIS cost allocation method as specified at 45 CFR § 1355.57 (see CCWIS Cost Allocation in the definitions section). Any directly allocable automated system developmental costs for CCWIS projects with an APD approval and projects not eligible as a component of a CCWIS must not be reported on this line.

❖ *(Enter this amount directly on this form.)*

Line 14b - CCWIS Project Developmental Costs Using Non-CCWIS Cost Allocation - No APD Required. Enter expenditures and estimates allocable to any title IV-E program (including Foster Care) made for developmental costs for those CCWIS designated projects not subject to the APD approval process where the associated automated function is not eligible for application of the CCWIS cost allocation method as specified at 45 CFR § 1355.57. Do not report on this line any directly allocable automated system developmental costs for CCWIS projects with an APD approval and projects not eligible as a component of a CCWIS.

❖ *(Enter this amount directly on this form.)*

Line 15. Training Costs – Staff, Provider and Professional Partner (At the 75 Percent FFP Rate). Enter the allocated amount of expenditures incurred for the development, delivery or participation in training by eligible individuals. (See 45 CFR 235.63 through 235.66(a) and 1356.60(b)(1)). Eligible individuals include title IV-E agency staff and certain others providing care to children in receipt of title IV-E Foster Care.

Short-term training related to title IV-E Foster Care is also available for professional partner participants in accordance with Section 474(a)(3)(B) of the Act as follows:

- Tribe/State-licensed or approved child welfare agency staff providing services to children receiving title IV-E assistance;
- Child abuse and neglect court personnel;
- Agency, child or parent attorneys;
- Guardians ad litem; and;
- Court appointed special advocates.

Professional partner training is eligible for Federal funding at the 75 percent FFP rate for periods beginning with FFY 2013 and thereafter. Federal funding was also available for periods in FFYs 2009 – 2012 at differing FFP rates that increased each year over a five-year “transitional” period (see Section-203(b) of P.L. 110-351).

The topics for all title IV-E training must be closely related to one of the examples of allowable administrative activities cited in 45 CFR 1356.60(c)(1) and (2). All training activities and costs funded under title IV-E shall be included in the title IV-E agency’s training plan for title IV-B.

Do not include:

- Expenditures for the training of ineligible individuals or for training on topics not determined as title IV-E eligible.
- Some costs associated with title IV-E training such as those derived through the application of an indirect cost rate may not qualify as training costs. To the extent that any such amount may be allocable to title IV-E Foster Care and qualify as an allowable administrative cost, it should be reported as agency management activity on Line 7.
- Title IV-E Prevention Services or Kinship Navigator program training to staff and providers. These expenditures, to the extent allocable to title IV-E, are reported in Section D of this Part.
- If the title IV-E agency has an approved and formerly operational title IV-E Foster Care demonstration project in which this funding category is considered in computing cost neutrality for the project, any claims for prior quarter adjustment costs must be reported on Line 16 of this form (rather than on this line) to the extent specified in the project's approved project terms and conditions.

❖ *(Enter this amount directly on this form.)*

Line 16. Former Demonstration Project Costs. Enter amounts (prior quarter adjustment claims only) for approved title IV-E Foster Care demonstration projects authorized under Section 1130 of the Act.

❖ *(Enter this amount directly on this form. This amount is no longer carried from the amount calculated on Part 3 of this form which is now inactive.)*

Line 17. Foster Care Program - Total Costs. This line represents the title IV-E Foster Care program total expenditures being claimed for the current quarter (Columns A and B) and for prior quarters (Columns C and D) and the expenditures being estimated for the next quarter (Columns E and F).

❖ *(Calculated as:*

Columns A and C: Sum of Lines 1e + 2c + 8 through 16;

Columns B and D: Sum of Lines 4 + 8 through 16;

Column E: Sum of Lines 1e + 2c + 8 through 16; and

Column F: Sum of Lines 4 + 8 through 16.)

Line 18. Non-Federal (State or Tribal) Share of Total Costs. This line represents in Columns B, D and F the Tribal/State share amount of the total reported costs (Line 17) for the current quarter, prior quarter adjustments and for next quarter estimates. These are the funds that the title IV-E agency has expended in the current or a prior quarter or that it is certifying that will be made available, when needed, for the required Tribal/State share of program costs in the next quarter. *For States:* Include funds appropriated by the State legislature for these purposes. *For Tribes:* Include funds appropriated by the Tribe and certain types and levels of in-kind expenditures (or contributions) by certain third parties, if any. (See instructions for Line 19)

❖ *(Calculated as:*

Column B = Line 17, Column A minus Line 17, Column B;

Column D = Line 17, Column C minus Line 17, Column D and

Column F = Line 17, Column E minus Line 17, Column F.)

Line 19. Tribal Share of Costs from Third Party In-Kind Sources.

o **TRIBES:** Complete this line..

o **STATES:** Leave this line blank. This information is not applicable to States.

Enter in Columns B, D and F the portion of the amount reported on Line 18 derived from third party in-kind expenditures.

Tribes directly operating a title IV-E plan are permitted by statute to use in-kind expenditures from certain third party sources as a portion of their share of administrative and training costs. The option for Tribes to partially utilize in-kind expenditures is available only for certain fiscal years, from certain sources and up to specified limits in accordance with Section 479B(c)(1)(D) of the Act and applicable regulations.

❖ *(Enter this amount directly on this form.)*

SECTION B: ADOPTION ASSISTANCE

Line by Line Instructions

Line 20. Agency Adoption Assistance Payments (FMAP Rate). Enter the payments made directly by the title IV-E agency in accordance with an Adoption Assistance agreement entered prior to the finalization of the adoption on behalf of children with special needs, as defined in Section 473(c) of the Act, determined eligible under title IV-E in accordance with Section 473(a)(2) of the Act.

Amounts entered on this line are only those payments made directly by the title IV-E agency. Payments made under the terms of a Tribal-State title IV-E agreement are reported separately on Line 21. This must be a “net” amount, reduced by any income specifically attributable to these payments (e.g., returned checks, overpayment refunds etc.).

The Federal share of these payments (as entered in Columns B, D and F) is computed using the applicable FMAP rate for the State or Tribe.

❖ *(Enter this amount directly on this form.)*

Line 21. Tribal-State Title IV-E Agreement Adoption Assistance Payments (Applicable FMAP Rate).

o **TRIBES:** *Leave this line blank.*

o **STATES:** *This line is applicable only to States that have title IV-E agreements with Tribes.*

Enter the payments made in accordance with an Adoption Assistance agreement entered prior to the finalization of the adoption on behalf of children with special needs (as defined in Section 473(c) of the Act) determined eligible under title IV-E in accordance with Section 473(a)(2) of the Act.

Amounts entered on this line are only those payments made by the State title IV-E agency in accordance with the terms of Tribal-State title IV-E agreements with one or more Federally recognized Tribes. This must be a “net” amount, reduced by any income specifically attributable to these payments (e.g., returned checks, overpayment refunds etc.).

The Federal share of these payments (as entered in Columns B, D and F) is computed using either the State or the Tribal FMAP rate, *whichever is higher*. If the State has multiple agreements with multiple Tribes, this computation is performed separately for the payments made on behalf of each Tribe.

If the State does not have a title IV-E agreement with any Federally-recognized Tribe, no entries should be made on this line.

❖ *(Enter this amount directly on this form.)*

Line 22. Administrative Costs - Agency. Enter the amount of expenditures for administrative activities allocable to the title IV-E Adoption Assistance Program, (including any amounts as per a Tribal-State Agreement) in accordance with an approved or pending public assistance cost allocation plan under Federal regulations at 45 CFR Part 95, Subpart E – Cost Allocation Plans (States) or an approved child welfare cost allocation methodology and a negotiated indirect cost rate (Tribes).

Expenditures reported on this line must be a “net” amount, offset by the amount of any income that may result from the operation of the program. (Expenditures for non-recurring administrative costs must be identified separately and reported on Line 23.)

❖ *(Enter this amount directly on this form.)*

Line 23. Administrative Costs - Non-Recurring. Enter the amount of non-recurring adoption expenses (including any amounts as per a Tribal-State Agreement). These are costs incurred in accordance with a title IV-E Adoption Assistance agreement entered into prior to the finalization of the adoption of a child who meets the definition of special needs. (See Section 473 (c) of the Act.) These costs are limited to \$2,000 for each adoptive placement or at a lower limit set by the State or Tribe.

The child does not have to be under the responsibility for placement and care of the title IV-E agency in order for the adoptive parents to be reimbursed for the nonrecurring expenses of adoption. In accordance with 45 CFR 1356.41(i), non-recurring costs include the reasonable and necessary adoption fees, court costs, attorney fees and other expenses which are directly related to the legal adoption of a child with special needs, which are not incurred in violation of Tribal, State or Federal law, and which have not been reimbursed from other sources or funds.

❖ *(Enter this amount directly on this form.)*

Line 24. Training Costs – Staff, Provider and Professional Partner (At the 75 percent FFP Rate). Enter the allocated amount of expenditures incurred for the development, delivery or participation in training by eligible individuals (See 45 CFR 235.63 through 235.66(a) and 1356.60(b)(1)). Eligible individuals include title IV-E agency staff and certain others providing care to children in receipt of title IV-E Adoption Assistance.

Short-term training related to title IV-E Adoption Assistance Care is also available for professional partner participants in accordance with Section 474(a)(3)(B) of the Act as follows:

- Tribe/State-licensed or approved child welfare agency staff providing services to children receiving title IV-E assistance;
- Child abuse and neglect court personnel;
- Agency, child or parent attorneys;
- Guardians ad litem; and
- Court appointed special advocates.

Professional partner training is eligible for Federal funding at the 75 percent FFP rate for periods beginning with FFY 2013 and thereafter. Federal funding was also available for periods in FFYs 2009 – 2012 at differing FFP rates that increased each year over a five-year “transitional” period

(see Section 203(b) of P.L. 110-351).

The topics for all title IV-E training must be closely related to one of the examples of allowable administrative activities cited in 45 CFR 1356.60(c)(1) and (2). All training activities and costs under title IV-E shall be included in the IV-E agency's training plan for title IV-B.

Do not include:

- Expenditures for the training of ineligible individuals or for training on topics not determined as title IV-E eligible.
- Some costs associated with title IV-E training such as those derived through the application of an indirect cost rate may not qualify as training costs. To the extent that any such amount may be allocable to title IV-E Adoption Assistance and qualify as an allowable administrative cost, it should be reported on Line 22.

❖ *(Enter this amount directly on this form.)*

Line 25. Adoption Assistance Program - Total Costs. This line represents the title IV-E Adoption Assistance program total expenditures being claimed for the current quarter (Columns A and B) and for prior quarters (Columns C and D) and the expenditures being estimated for the next quarter (Columns E and F).

❖ *(Calculated as the sum of Lines 20 through 24.)*

Line 26. Non-Federal (State or Tribal) Share of Total Costs. This line represents in Columns B, D and F the Tribal/State share amount of total reported costs (Line 25) for the current quarter, prior quarter adjustments and for next quarter estimates. These are the funds that the title IV-E agency has expended in the current or a prior quarter or that it is certifying that will be made available, when needed, for the required Tribal/State share of program costs in the next quarter. *For States:* Include funds appropriated by the State legislature for these purposes.

For Tribes: Include funds appropriated by the Tribe and certain types and levels of in-kind expenditures (or contributions) by certain third parties, if any. (See instructions for Line 27)

❖ *(Calculated as:*

Column B = Line 25, Column A minus Line 25, Column B;

Column D = Line 25, Column C minus Line 25, Column D and

Column F = Line 25, Column E minus Line 25, Column F.)

Line 27. Tribal Share of Costs Claimed/Estimated From Third Party In-Kind Sources. o

TRIBES: Complete this line.

o **STATES: Leave this line blank. This information is not applicable to States.**

Enter in Columns B, D and F the portion of the amount reported on Line 26 derived from third party in-kind expenditures.

Tribes directly operating a title IV-E plan are permitted by statute to use in-kind expenditures from certain third party sources as a portion of their share of administrative and training costs. The option for Tribes to utilize in-kind expenditures is available only for certain fiscal years, from certain sources and up to specified limits in accordance with Section 479B(c)(1)(D) of the Act and applicable regulations.

❖ *(Enter this amount directly on this form.)*

SECTION C: GUARDIANSHIP ASSISTANCE

NOTE: This section is **ONLY** to be completed by those States or Tribes that have an approved title IV-E plan to operate a title IV-E Guardianship Assistance Program (GAP) or by States that are continuing to incur title IV-E Post-Demonstration Guardianship expenditures after the termination of a title IV-E Guardianship Assistance demonstration project.

Line by Line Instructions

Line 28. Agency Guardianship Assistance Payments (FMAP Rate).

Enter the agency payments made on behalf of children determined to be eligible for the title IV-E Guardianship Assistance Program (GAP) in accordance with Section 473(d) of the Act.

Amounts entered on this line are only those payments made directly by the title IV-E agency. Payments made under the terms of a Tribal-State title IV-E agreement are reported separately on Line 29. This must be a “net” amount, reduced by any income specifically attributable to these payments (e.g., returned checks, overpayment refunds etc.).

Under the GAP, these payments must be in conformance with a written, binding kinship guardianship assistance agreement entered into with the prospective relative guardian prior to the legal guardianship (See Section 473(d)(1)(A) of the Act). Once the relative guardian has committed to care for the child and has assumed legal guardianship for the child consistent with the provisions of Sections 471(a)(28) and 475(7) of the Act, the title IV-E agency may then pay kinship guardianship assistance payments on behalf of a child to the relative guardian.

Payments may begin no earlier than the first day of the quarter in which the approved title IV-E plan amendment to implement the GAP was submitted to ACF by the State or Tribe (See Sections 471(a)(28) and 473(d)(1)(A) of the Act).

Payments reported on this line may include those made on behalf of newly established title IV-E kinship guardianships as well as those made on behalf of any title IV-E eligible kinship guardianships where agreements were established prior to the GAP title IV-E plan submission. These agreements must meet, or must be amended to meet, the requirements of Section 473(d)(1)(B) and (C) of the Act before these payments can be reported on this line. Payments made prior to the effective date of the approved title IV-E plan must not be reported.

The Federal share of these payments (as entered in Columns B, D and F) is computed using the applicable FMAP rate for the State or Tribe.

❖ *(Enter this amount directly on this form.)*

Line 29. Tribal-State Title IV-E Agreement Guardianship Assistance Payments (Applicable FMAP Rate).

o **TRIBES:** *Leave this line blank.*

o **STATES:** *This line is applicable only to States that have title IV-E agreements with Tribes.*

Enter the payments made on behalf of children determined to be eligible for the GAP in accordance with Section 473(d) of the Act. Amounts entered on this line are only those payments made by the State title IV-E agency in accordance with the terms of Tribal-State title IV-E agreements with one or more Federally recognized Tribes. This must be a “net” amount, reduced by any income specifically attributable to these payments (e.g., returned

checks, overpayment refunds etc.).

Under the GAP, these payments must be in conformance with a written, binding kinship guardianship assistance agreement entered into with the prospective relative guardian prior to the establishment of legal guardianship per Section 473(d)(1)(A) of the Act. Once the relative guardian has committed to care for the child and has assumed legal guardianship for the child consistent with Sections 471(a)(28) and 475(7) of the Act, the title IV-E agency may then pay kinship guardianship assistance payments on behalf of a child to the relative guardian. Such payments may begin no earlier than the first day of the quarter in which the approved title IV-E plan amendment to implement the GAP was submitted to ACF by the State (Section 471(a)(28) and 473(d)(1)(A) of the Act).

Payments reported on this line may include those made on behalf of newly established title IV-E kinship guardianships as well as those made on behalf of any title IV-E eligible kinship guardianships where agreements were established prior to the GAP title IV-E plan submission. These agreements must meet, or must be amended to meet, the requirements of Section 473(d)(1)(B) and (C) of the Act before these payments are reported on this line. Payments made prior to the effective date of the approved title IV-E plan must not be reported.

The Federal share of these payments (as entered in Columns B, D and F) is computed using either the State or Tribal FMAP rate, *whichever is higher*. If the State has multiple agreements with multiple Tribes, this computation is performed separately for the payments made on behalf of each Tribe.

If the State does not have a title IV-E agreement with any Federally-recognized Tribe, no entries should be made on this line.

❖ *(Enter this amount directly on this form.)*

Line 30. Administrative Costs - Agency. Enter the amount of expenditures for administrative activities allocable to the title IV-E GAP (including any amounts as per a Tribal-State Agreement), in accordance with an approved or pending public assistance cost allocation plan under Federal regulations at 45 CFR Part 95 Subpart E – Cost Allocation Plans (States) or an approved child welfare cost allocation methodology and a negotiated indirect cost rate (Tribes).

Expenditures reported on this line must be a “net” amount, offset by any income that may result from the operation of the program. Any non-recurring costs associated with obtaining legal guardianship must be reported on Line 31.

❖ *(Enter this amount directly on this form.)*

Line 31. Administrative Costs - Non-Recurring. Enter the amount of expenditures for allowable non-recurring expenses associated with obtaining legal guardianship of an eligible child (including any amounts as per a Tribal-State Agreement), to the extent that the total cost does not exceed \$2,000 and is incurred in accordance with a kinship guardianship assistance agreement entered into with a qualified relative guardian prior to obtaining legal guardianship.

❖ *(Enter this amount directly on this form.)*

Line 32. Training Costs – Staff, Provider and Professional Partner (At the 75 percent FFP Rate). Enter the allocated amount of expenditures incurred for the development, delivery or participation in training by eligible staff, including State or Tribe title IV-E staff serving children receiving Guardianship Assistance. (See 45 CFR 235.63 through 235.66(a) and 1356.60(b)(1)

(i)). Eligible individuals include title IV-E agency staff serving children in receipt of title IV-E Guardianship Assistance.

Short-term training related to title IV-E Guardianship Assistance Care is also available for professional partner participants in accordance with Section 474(a)(3)(B) of the Act as follows:

- Relative guardians,
- Tribe/State-licensed or approved child welfare agency staff providing services to children receiving title IV-E assistance;
- Child abuse and neglect court personnel;
- Agency, child or parent attorneys;
- Guardians ad litem; and,
- Court appointed special advocates.

Professional partner training is eligible for Federal funding at the 75 percent FFP rate for periods beginning with FFY 2013 and thereafter. Federal funding was also available for periods in FFYs 2009 – 2012 at differing FFP rates that increased each year over a five-year “transitional” period (see Section-203(b) of P.L. 110-351).

The topics for all title IV-E training must be closely related to one of the examples allowable administrative activities cited in 45 CFR 1356.60(c)(1) and (2). All training activities and costs funded under title IV-E shall be included in the IV-E agency's training plan for title IV-B. Do not include:

- Expenditures for the training of ineligible individuals or for training on topics not determined as title IV-E eligible.
- Some costs associated with title IV-E training such as those derived through the application of an indirect cost rate may not qualify as training costs. To the extent that any such amount may be allocable to title IV-E Guardianship Assistance and qualify as an allowable administrative cost, it should be reported on Line 31.
❖ *(Enter this amount directly on this form.)*

Line 33. Post-Demonstration Guardianship Assistance and Services Costs.

0 **TRIBES:** *Leave this line blank.*

0 **STATES:** *This line is applicable only to States that formerly operated title IV-E Foster Care demonstration projects that provided guardianship assistance and services. It should not be confused with Line 34a which covers the costs of any currently approved Guardianship Assistance demonstration project.*

Enter the amount for “Title IV-E Post-Demonstration Guardianship” expenditures. This line is applicable only for those States with formerly approved title IV-E Foster Care demonstration projects providing kinship guardianship assistance or services pursuant to Section 1130 of the Act that have ended. Expenditures associated with prior operation (i.e. prior quarter adjustments) or close-out of the demonstration project were previously reported in Part 3 (now inactive) of this report. Upon termination of such a project, the title IV-E State agency may continue to claim title IV-E for the same assistance and services under the same terms and conditions that a child received under a kinship guardianship demonstration project as of September 30, 2008. The title IV-E costs of such operations must be reported on this line. In accordance with Section 474(g) of the Act, this claiming authority exists whether or not the State opts to operate a GAP pursuant to Section 473(d) of the Act. These States must complete Section C and also report information on children assisted on Line 59 even though the option to

operate a GAP has not been exercised.

In the event that there are children that began participation in an approved waiver demonstration project providing assisted guardianship on or after October 1, 2008 where the project has now been terminated, any continuing expenditures on behalf of these children incurred after termination are not to be reported on this line. Such costs may be title IV-E allowable only if the State has an approved GAP title IV-E plan amendment and then only to the extent that all title IV-E eligibility and other applicable requirements are met. If these conditions are met, expenditures on behalf of such children must be reported as part of the State title IV-E agency's GAP claims on Lines 28 and 30.

❖ (Enter this amount directly on this form.)

Line 34. Guardianship Assistance Program - Total Costs. This line represents the title IV-E Guardianship Assistance program total expenditures being claimed for the current quarter (Columns A and B) and prior quarters (Columns C and D) and the total estimate for the next quarter (Columns E and F).

❖ (Calculated as the sum of Lines 28-33.)

Line 35. Non-Federal (State or Tribal) Share of Total Costs. This line represents in Columns B, D and F the Tribal/State share amount of total reported costs (Line 34) for the current quarter, prior quarter adjustments and for next quarter estimates. These are the funds that the title IV-E agency has expended or is certifying (for estimate purposes) will be made available for the required Tribal/State share of program costs.

o *For States:* Include funds appropriated by the State legislature for these purposes.

o *For Tribes:* Include funds appropriated by the Tribe and certain types and levels of in-kind expenditures (or contributions) by certain third parties, if any. (See instructions for Line 36)

❖ (Calculated as follows:

Column B = Line 34, Column A minus Line 34, Column B;

Column D = Line 34, Column C minus Line 34, Column D and Column

F = Line 34, Column E minus Line 34, Column F.)

Line 36. Tribal Share of Costs Claimed/Estimated From Third Party In-Kind Sources.

o **TRIBES: Complete this line.** o **STATES: Leave this line blank. This information is not applicable to States.**

Enter in Columns B, D and F the portion of the amounts reported on Line 35 derived from third party in-kind expenditures.

Tribes directly operating a title IV-E plan are permitted by statute to use in-kind expenditures from certain third party sources as a portion of their share for administrative and training costs. The option for Tribes to utilize in-kind expenditures is available only for certain fiscal years, from certain sources and up to specified limits in accordance with Section 479B(c)(1)(D) of the Act and applicable regulations.

❖ (Enter this amount directly on this form.)

SECTION D: PREVENTION SERVICES AND KINSHIP NAVIGATOR PROGRAMS

NOTE: This section is ONLY to be completed by those States or Tribes that have an approved Title IV-E Prevention Services Plan and/or are approved to receive Kinship Navigator Program funding.

General Guidance

Title IV-E Prevention Services Program

If the title IV-E agency elects this optional program, expenditures for the Title IV-E Prevention Services Program may begin for periods as approved in a Title IV-E plan starting no earlier than October 1, 2019. The title IV-E agency must have an approved Title IV-E Plan that includes a Prevention Services and Programs five-year plan (Section 471(e)(5) of the Act

Title IV-E prevention services program eligible participants (see definition section above) may receive prevention services and programs under this program limited to mental health/substance abuse and in-home parent skill-based programs. These services and programs must meet specified practice requirements and may be provided for a time limited period of no longer than 12 consecutive months beginning on the date that a child is designated as either a “candidate for foster care” or as a “pregnant or parenting foster care youth” in accordance with a prevention plan in accordance with section 471(e)(4)(A) of the Act. The 12 month period for claiming title IV-E reimbursement for prevention services ends on the last calendar day of the 12th month.

Program expenditures for the provision of prevention services and programs made in FFY 2020 through FFY 2026 periods are reimbursable at the 50 percent FFP rate as per Section 474(a)(6)(A)(i)(I) of the Act. Such expenditures made for periods beginning in FFY 2027 and later FFYs will be reimbursable at the applicable FMAP rate as per Section 474(a)(6)(A)(i)(II) of the Act. Additionally, a special 100 percent FFP rate was in effect for applicable periods from April 1, 2020 through September 30, 2021 as per section 5 of Division X of the *Consolidated Appropriations Act, 2021*, P.L. 116-260 for all title IV-E Prevention Services program categories including allowable service, administrative, and training costs. These services and programs must be specified in advance in the child's prevention plan and meet other requirements as described in Section 471(e)(4) of the Act. At least 50 percent of the expenditures by state title IV-E agencies for provision of prevention services and programs in each FFY must be for those that meet the “well-supported” practice criteria in accordance with Sections 471(e)(4)(C) and 474(a)(6)(A)(ii) of the Act. (This requirement is not applicable to Tribal IV-E agencies directly operating the Prevention program or to tribal expenditures made through a Tribal-Title IV-E agency agreement as per section 472(a)(2)(B)(ii) of the Act.) In accordance with the Public Law (P.L.) 116-94 Family First Transition Act (within Section 602, Subtitle F, Title I, Division N of the Further Consolidated Appropriations Act, 2020, enacted December 20, 2019), the practice criteria expenditure percentage requirements were modified as follows:

- In FFY 2020 and FFY 2021 states are not required to meet the 50 percent “well-supported” expenditures requirement
- In FFY 2022 and FFY 2023, at least 50 percent of the amounts expended by the state

for a FFY for the title IV-E prevention program must be for services that meet the “supported” and/or “well-supported” practice criteria”

- Beginning with FFY 2024 and for all FYs going forward, states must meet the 50 percent “well-supported” expenditures requirement as described in section 474(a)(6)(A)(ii) of the Act.

All provision of prevention services and program (regardless of the practice standard) costs claimed for title IV-E reimbursement must, unless a waiver is approved, be subject to a well-designed and rigorous evaluation strategy as specified at Section 471(e)(5)(C) of the Act. Title IV-E agencies providing title IV-E prevention services or programs must maintain the same level of “foster care prevention expenditures” each FFY as the amount the agency spent in FFY 2014. States with a child population of less than 200,000 in FFY 2014 may elect to use FFY 2015 or FFY 2016 instead of FFY 2014 for this purpose (Section 471(e)(7) of the Act). Identification and annual measurement of compliance with this maintenance of effort level will be addressed outside of Form CB-496 through a forthcoming program issuance.

Program expenditures for administrative costs (including training) attributable to prevention services and programs are reimbursable at the 50 percent FFP rate. Child specific administrative costs are limited to allowable activities performed during the same time limited period of no longer than a 12 month period as is available for provision of title IV-E prevention services. However, such administrative costs may begin as early as the first day of the calendar month during which a child is designated as either a “candidate for foster care” or as a “pregnant or parenting foster care youth” through a prevention plan In accordance with section 471(e)(4)(A) of the Act.

Additional guidance applicable to multiple lines is as follows:

- Lines 37 – 39: Amounts entered are for delivery of allowable services and programs made directly by the title IV-E agency to a provider or to a pass-through organization including those operating under a Tribal-Title IV-E Agency Agreement. Amounts reported by state title IV-E agencies on lines 37 thru 38b are agency costs to be broken out by the applicable classification standard (i.e. well-supported practice rather than a supported or a promising practice) for the services and programs provided as specified for each line. Tribal title IV-E agencies report agency costs for delivery of allowable services and programs on Line 38b. Any such costs paid by a title IV-E agency (state or tribe) through a Tribal-Title IV-E Agency agreement as per section 472(a)(2)(B)(ii) of the Act are reported on Line 39. These services and programs are for delivery to an eligible program participant (see definitions section) child and/or the parents or kin caregivers of the child when the need for these services or programs is directly related to the safety, permanence, or wellbeing of the child or to preventing the child from entering foster care.
- Lines 40 – 41: Amounts consist of allowable administration and training costs on behalf of all eligible title IV-E prevention services program participants allocable to the title IV-E prevention services program. All costs must be in accordance with an approved or pending public assistance cost allocation plan under Federal regulations at 45 CFR Part 95 Subpart E – Cost Allocation Plans (States) or an approved child welfare cost allocation methodology and a negotiated indirect cost rate (Tribes). Expenditures reported on these lines must be a “net” amount, offset by any income that may result from the operation of the program.

Title IV-E Kinship Navigator Program

Title IV-E funding is available for program services and administration as per Section 474(a)(7) of the Act for the Title IV-E Kinship Navigator Program provided certain requirements are met as delineated at Section 427(a)(1) of the Act. The purpose of the program is to assist kinship caregivers in learning about, finding, and using programs and services to meet the needs of the children they are raising and their own needs. The services must be provided using promising, supported, or well-supported practices. Children in kinship care arrangements and their families are eligible for services under this program regardless of whether or not the child is currently, or is potentially, title IV-E eligible.

Administration of the title IV-E Kinship Navigator Program is optional for title IV-E agencies, and agencies must meet any requirements put forth by the Children's Bureau. If the option is selected, title IV-E expenditures for the program are reimbursable at the 50 percent FFP rate and may begin for periods starting no earlier than October 1, 2018. Additionally, a special 100 percent FFP rate was in effect for applicable periods from April 1, 2020 through September 30, 2021 as per section 8(a) of Division X of the *Consolidated Appropriations Act, 2021*, P.L. 116-260, for title IV-E Kinship Navigator allowable services and administrative costs. During this period there are also other temporary changes made through this statute with respect to title IV-E Kinship Navigator program requirements including a waiver of the evidence-based standard (section 8(b) of Division X) and other allowable uses of funds (section 8(c) of Division X).

Line by Line Instructions

Line 37. Agency Prevention Services Provision - Well-Supported Practices (50% FFP Rate; FFY 2027 & Later: FMAP Rate).

o **TRIBES:** *Leave this line blank.*

o **STATES:** *This line is applicable only to States.*

State title IV-E agencies (excluding Tribal-State title IV-E agreements) - Enter the agency expenditures and estimates for the provision of time limited eligible prevention services and programs meeting the "well-supported practice" requirements at Sections 471(e)(4)(C)(v) of the Act, provided for or on behalf of those children and their parent(s) or kin caretaker determined to be eligible as participants in the Title IV-E Prevention Services Program as either "candidates for foster care" (see definitions section) or as pregnant or parenting youth in foster care.

The Federal share of these service provision costs (as entered in Columns B, D and F) for applicable periods through FFY 2026 is at the 50% FFP rate. For applicable periods beginning in FFY 2027 and later, the Federal share is computed using the State FMAP rate.

❖ (Enter this amount directly on this form.)

Line 38a. Agency Prevention Services Provision – Supported Practices (50% FFP Rate; FFY 2027 & Later: FMAP Rate).

o **TRIBES:** *Leave this line blank.*

o **STATES:** *This line is applicable only to States.*

State title IV-E agencies (excluding Tribal-State title IV-E agreements) – Enter the agency expenditures and estimates for the provision of time limited eligible prevention services and programs meeting the "supported practice" requirements at Section 471(e)(4)(c)(iv) of the Act,

provided for or on behalf of those children and their parent(s) or kin caretaker determined to be eligible as participants in the Title IV-E Prevention Services Program as either “candidates for foster care” (see definitions section) or as pregnant or parenting youth in foster care.

The Federal share of these service provision costs (as entered in Columns B, D and F) for applicable periods through FFY 2026 is at the 50% FFP rate. For applicable periods beginning in FFY 2027 and later, the Federal share is computed using the State FMAP rate.

❖ (Enter this amount directly on this form.)

Line 38b. Agency Prevention Services Provision - Promising Practices (50% FFP Rate; FFY 2027 & Later: FMAP Rate).

State title IV-E agencies - Enter the agency expenditures and estimates (excluding any costs paid through a Tribal-Title IV-E Agency Agreement) for the provision of time limited eligible prevention services and programs meeting the “promising practice” requirements at Section 471(e)(4)(C)(iii) of the Act, provided for or on behalf of those children and their parent(s) or kin caretaker determined to be eligible as participants in the Title IV-E Prevention Services Program as either “candidates for foster care” (see definitions section) or as pregnant or parenting youth in foster care.

Tribal title IV-E agencies - Enter the agency expenditures and estimates (excluding any costs paid through a Tribal-Title IV-E Agency Agreement) for the provision of any time limited eligible prevention services and programs meeting the practice criteria described in the tribe’s five-year title IV-E prevention program plan, provided for or on behalf of those children and their parent(s) or kin caretaker determined to be eligible as participants in the Title IV-E Prevention Services Program as either “candidates for foster care” (see definitions section) or as pregnant or parenting youth in foster care.

The Federal share of these service provision costs (as entered in Columns B, D and F) for applicable periods through FFY 2026 is at the 50% FFP rate. For applicable periods beginning in FFY 2027 and later, the Federal share is computed using the title IV-E agency FMAP rate (State or Tribe).

❖ (Enter this amount directly on this form.)

Line 39. Tribal-Title IV-E Agency Agreement Prevention Services Provision - Qualifying Practices (50% FFP Rate; FFY 2027 & Later: Applicable FMAP Rate).

State and Tribal title IV-E agencies - Enter the expenditures and estimates for the provision of any time limited eligible prevention services and programs described in the title IV-E agency’s five-year title IV-E prevention program plan and included as part of the Tribal-Title IV-E Agency Agreement as per section 472(a)(2)(B)(ii) of the Act, provided for or on behalf of those children and their parent(s) or kin caretaker determined to be eligible as participants in the Title IV-E Prevention Services Program as either “candidates for foster care” (see definitions section) or as pregnant or parenting youth in foster care.

The Federal share of these service provision costs (as entered in Columns B, D and F) for applicable periods through FFY 2026 is at the 50% FFP rate. For applicable periods beginning in FFY 2027 and later, the Federal share is computed using either the title IV-E agency (State or Tribe) or the Tribal FMAP rate, *whichever is higher*. If the title IV-E agency has multiple agreements with multiple Tribes, this computation is performed separately for the payments made on behalf of each Tribe.

If the title IV-E agency (State or Tribe) does not have a title IV-E agreement with any Federally-

recognized Tribe, no entries should be made on this line.

❖ (Enter this amount directly on this form.)

Line 40. Prevention Services Administrative Costs – Prevention Planning and Agency Management.

Enter the expenditures and estimates for administrative costs allocable to the Title IV-E Prevention Services Program. These costs include child specific activities directly involving the prevention planning and case management for a child determined as eligible for title IV-E prevention services and other allowable non-child specific program management administrative activities (agency management) incurred by the title IV-E agency, The costs of the direct provision of prevention services, to the extent allowable, must be reported on Lines 37, 38a, 38b, or 39, as appropriate.

Child specific administrative activities are limited to those performed during the period from the beginning of the month in which the child is identified in a prevention plan until the end of the 12th month if services were provided for the entire 12-month period, or the end of the month the child's title IV-E prevention services ended, whichever is sooner. Allowable activities include those that comport with or are closely related to one of the listed activities at 45 CFR 1356.60(c) (2). Where the eligible child is a candidate for foster care, allowable activities are only those performed before the child is placed in foster care.

Prevention planning activities largely comport with the development and maintenance of the "prevention plan" as defined in Section 471(e)(4)(A) of the Act. Examples of activities included within case management are activities directly involving the actual verification and documentation of a child's eligibility for the title IV-E Prevention Services program, referral to services, preparation for and participation in judicial proceedings. The performance of investigations, physical or mental examinations or evaluations are not allowable administrative activities for the Title IV-E Prevention Services Program.

Examples of activities constituting agency management administrative activities are those for program policy development, implementation and monitoring in compliance with Section 471(e) of the Act, conducting a well-designed and rigorous evaluation for prevention services practices in accordance with section 471(e)(5)(C)(i) of the Act, completing and reporting data on child outcomes in accordance with Section 471(e)(4)(E) of the Act and operational support activities centralized in the grantee department or in some other agency such as procurement; payroll; personnel functions; management, maintenance and operation of space and property; data processing and computer services; accounting; budgeting; auditing.

❖ (Enter this amount directly on this form.)

Line 41. Prevention Services Training Costs – Agency Staff & Service Providers (At the 50 percent FFP rate). Enter the allocated amount of expenditures incurred for the development, delivery or participation in training by eligible staff, including State or Tribe title IV-E agency staff or persons preparing for employment by the State or Tribal agency, and the staff of State/Tribe licensed or approved child welfare agencies providing title IV-E prevention services to or on behalf of eligible children and their parents or kin caregivers. (Examples of allowable training activities include determining individuals who are eligible for the services or programs, how to identify and provide appropriate services and programs, and how to oversee and evaluate the ongoing appropriateness of the services and programs.

❖ (Enter this amount directly on this form.)

Line 42. Prevention Services Program - Total Costs. This line represents the title IV-E Prevention Services program total expenditures being claimed for the current quarter (Columns

A and B) and prior quarters (Columns C and D) and the total estimate for the next quarter (Columns E and F).

❖ *(Calculated as the sum of Lines 37-41.)*

Line 43. Prevention Services Program - Non-Federal (State or Tribal) Share of Total Costs. This line represents in Columns B, D and F the Tribal/State share amount of title IV-E Prevention Services program total reported costs (Line 42) for the current quarter, prior quarter adjustments and for next quarter estimates. These are the funds that the title IV-E agency has expended or is certifying (for estimate purposes) will be made available for the required Tribal/State share of program costs.

o *For States and Tribes:* Include funds appropriated by the State legislature or the Tribe for these purposes.

❖ *(Calculated as follows:*

Column B = Line 42, Column A minus Line 42, Column B;

Column D = Line 42, Column C minus Line 42, Column D and Column

F = Line 42, Column E minus Line 42, Column F.)

Line 44. Kinship Navigator Program – Provision of Services.

Enter the expenditures and estimates for provision of client services (all practice standard services including promising, supported, or well-supported practices) for or on behalf of children/families determined to be eligible as participants –n the Title IV-E Kinship Navigator Program.

❖ *(Enter this amount directly on this form.)*

Line 45. Kinship Navigator Program - Administrative Costs.

Enter the expenditures and estimates for all administrative costs allocable to the Title IV-E Kinship Navigator Program in accordance with an approved or pending public assistance cost allocation plan under Federal regulations at 45 CFR Part 95 Subpart E – Cost Allocation Plans (States) or an approved child welfare cost allocation methodology and a negotiated indirect cost rate (Tribes). Examples of activities constituting administrative costs are those for program policy development in compliance with Section 427(a)(1) of the Act and operational support activities centralized in the grantee department or in some other agency such as procurement; payroll; personnel functions; management, maintenance and operation of space and property; data processing and computer services; accounting; budgeting; auditing. Any expenditures incurred for the development, delivery or participation in training by eligible staff and the staff of State/Tribe licensed or approved child welfare agencies providing title IV-E kinship navigator services to or on behalf of eligible clients is also to be reported on this line. Expenditures reported on this line must be a “net” amount, offset by any income that may result from the operation of the program.

❖ *(Enter this amount directly on this form.)*

Line 46. Kinship Navigator Program - Total Costs. This line represents the title IV-E Kinship Navigator program total expenditures being claimed for the current quarter (Columns A and B) and prior quarters (Columns C and D) and the total estimate for the next quarter (Columns E and F).

❖ *(Calculated as the sum of Lines 44-45.)*

Line 47. Kinship Navigator Program - Non-Federal (State or Tribal) Share of Total Costs.

This line represents in Columns B, D and F the Tribal/State share amount of title IV-E Kinship Navigator program total reported costs (Line 46) for the current quarter, prior quarter

adjustments and for next quarter estimates. These are the funds that the title IV-E agency has expended or is certifying (for estimate purposes) will be made available for the required Tribal/State share of program costs.

o For States and Tribes: Include funds appropriated by the State legislature or the Tribe for these purposes.

❖ *(Calculated as follows:*

Column B = Line 46, Column A minus Line 46, Column B;

Column D = Line 46, Column C minus Line 46, Column D and

Column F = Line 46, Column E minus Line 46, Column F.)

SECTION E: AVERAGE MONTHLY NUMBER OF CHILDREN ASSISTED

Report the requested information for the current quarter claims (actual) and—for the next quarter estimates (estimate).

Line by Line Instructions

Foster Care Program

Traditional Foster Care (TFC) - Children Ages 0-18

Line 48a. Number of Children: In-Placement: Agency Title IV-E TFC Maintenance Assistance Payments – Foster Family Home. Enter the average monthly number of children in traditional foster care (see definitions section and “General Guidance” reporting instructions for Lines 1a – 1e) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1a of this Part were made with respect to foster family home placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a foster family home placement served through a Tribal-State title IV-E agreement are reported separately on Line 48i.
- Any children in traditional foster care assisted by the agency and placed in child care institutions must be reported on lines 48b or 48c as described below.
- Title IV-E foster care maintenance payments on behalf of either traditional foster care or extended foster care children placed with a parent in a substance abuse treatment facility must be reported on Line 48d.

Line 48b. Number of Children: In-Placement: Agency Title IV-E TFC Maintenance Assistance Payments – Specified Setting Child Care Institution. Enter the average monthly number of children in traditional foster care (see definitions section) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1b (specified setting portion) of this Part were made with respect to specified setting child care institution placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a specified setting child care institution placement served through a Tribal-State title IV-E agreement are reported separately on Line 48j.

Line 48c. Number of Children: In-Placement: Agency Title IV-E TFC Maintenance Assistance Payments – Non-Specified Setting Child Care Institution. Enter the average monthly number of children in traditional foster care (see definitions section) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1c of this Part were made with respect to non-specified setting child care institution placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a non-specified setting child care institution placement served through a Tribal-State title IV-E agreement are reported separately on Line 48j.

Line 48d. Number of Children: In-Placement: Agency Title IV-E All Maintenance

Assistance Payments – Substance Abuse Treatment Facility. Enter the average monthly number of children in either traditional foster care or extended foster care (see definitions section) for whom title IV-E Foster Care maintenance assistance payments reported on Line 1d of this Part were made with respect to substance abuse treatment facility placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any child placed with a parent residing in a licensed residential family-based treatment facility for substance abuse served through a Tribal-State title IV-E agreement are reported separately on Line 48j.

Extended Foster Care (EFC) - Children Ages 18 and Older

Line 48e. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Foster Family Home. Enter the average monthly number of children in extended foster care (see definitions section and “General Guidance” reporting instructions for Lines 1f – 1j) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1f of this Part were made with respect to foster family home placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a foster family home placement served through a Tribal-State title IV-E agreement are reported separately on Line 48i.
- Any children in extended foster care assisted by the agency and placed in child care institutions must be reported on lines 48f, 48g or 48h as described below.
- Title IV-E foster care maintenance payments on behalf of children in either traditional foster care or extended foster care placed with a parent in a substance abuse treatment facility must be reported on Line 48d.

Line 48f. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Specified Setting Child Care Institution. Enter the average monthly number of children in extended foster care (see definitions section) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1g (specified setting portion) of this Part were made with respect to specified setting child care institution placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a specified setting child care institution placement served through a Tribal-State title IV-E agreement are reported separately on Line 48j.

Line 48g. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Non-Specified Setting Child Care Institution. Enter the average monthly number of children in extended foster care (see definitions section) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1h of this Part were made with respect to non-specified setting child care institution placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a non-specified setting child care institution placement served through a Tribal-State title IV-E agreement are reported separately on Line 48j.

Line 48h. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Supervised Independent Living Settings. Enter the average monthly number of children in extended foster care (see definitions section) for whom title IV-E agency Foster Care maintenance assistance payments reported on Line 1i of this Part were made with respect to supervised independent living setting placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency.

- Any children in a supervised independent living setting child care institution placement served through a Tribal-State title IV-E agreement are reported separately on Line 48j.

Line 48i. Number of Children: In-Placement: Tribal-State Agreement Title IV-E Maintenance Assistance Payments - Foster Family Home.

o **TRIBES: Leave this line blank.** o **STATES: This line is applicable only to States that have title IV-E agreements with Tribes.**

Enter the average monthly number of children in traditional or extended foster care for whom title IV-E Foster Care maintenance assistance payments reported on Line 2a of this Part with respect to foster family home placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made through Tribal-State Title IV-E Agreements.

- Any children in a foster family home placement served directly by the title IV-E agency are reported separately on either Lines 48a or 48e.
- Any foster care children assisted through a Tribal-State title IV-E agreement and placed in other qualifying placements must be reported on line 48j as described below.

If the State does not have a title IV-E agreement with any Federally-recognized Tribe, no entries should be made on this line.

Line 48j. Number of Children: In-Placement: Tribal-State Agreement Title IV-E Maintenance Assistance Payments – Other Qualifying Placements.

o **TRIBES: Leave this line blank.** o **STATES: This line is applicable only to States that have title IV-E agreements with Tribes.**

Enter the average monthly number of children in traditional or extended foster care for whom title IV-E Foster Care maintenance assistance payments reported on Line 2b of this Part with respect to other qualifying placements for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made through Tribal-State Title IV-E Agreements and are placed in a facility meeting title IV-E Foster Care maintenance payment requirements other than a family foster home. Such facilities include a Child Care Institution as defined in Section 472(c)(2) of the Act or where an eligible child is placed with a parent residing in a licensed residential family-based treatment facility for substance abuse (payments limited to a period of not more than 12 months and may not include any costs for treatment of the parent or administration and operation of the treatment facility) in accordance with Section 472(j) of the Act.

- Any children assisted through a Tribal-State title IV-E agreement and placed in a foster family home must be reported on line 48i as described above.

If the State does not have a title IV-E agreement with any Federally-recognized Tribe, no entries should be made on this line.

Line 49a. Number of Children: In-Placement - Title IV-E Funded Case Planning and Management Administrative Costs. Enter the average monthly number of children on whose behalf title IV-E Foster Care in-placement administrative costs (all placement settings including those funded through Tribal-State Title IV-E Agreements) reported on Line 5 of this Part were incurred or are estimated excluding any children for whom an eligibility determination was the only activity performed.

This number includes all of the children reported on Lines 48a – 48j determined to meet all title IV-E eligibility criteria. Depending on the title IV-E agency's approved cost allocation methodology, this number may also include certain additional title IV-E eligible children on whose behalf no assistance payments were or will be made (e.g., the child is considered to be in foster care while participating in a trial home visit for the entire quarter, or the payment is not issued during the quarter due to billing or processing delays). Finally, this number may also include children on whose behalf any assistance payments provided or expected to be provided (for estimate purposes) are not claimed as title IV-E maintenance assistance payments due to circumstances as listed below:

- Children who are eligible for title IV-E but who are receiving SSI in lieu of title IV-E Foster Care maintenance assistance payments (see the Child Welfare Policy Manual, Section 8.4D).
- In accordance with Section 472(i) of the Act, the title IV-E agency may submit a title IV-E claim for administrative costs on behalf of an otherwise eligible child placed in an unlicensed or unapproved relative home for 12 months or the average length of time it takes to license or approve a foster family home, whichever is less. During this time, an application for licensure or approval of the relative home as a foster family home must be pending (Section 472(i)(1)(A) of the Act). The title IV-E agency may elect to develop different licensing or approval standards for relative or kinship foster family homes and non-relative/non-kinship foster family homes under 45 CFR 1355.20.
- Administrative costs must not be claimed for a child placed in an unlicensed or unapproved foster family home where the foster parent is not related to the child. A title IV-E agency may define the terms "relative" and "kin" when determining to designate a placement as a "relative home" undergoing the licensing or approval process (see the Child Welfare Policy Manual, Section 8.3A.8c, Q/A #22).
- A title IV-E maintenance payment is not made on behalf of a title IV-E eligible child due to a placement in a child care institution for a period beyond which such costs are title IV-E allowable (Sections 472(k)(1) and (k)(3)).
- Administrative costs may be claimed on behalf of an otherwise title IV-E eligible child for a period of not more than one calendar month when a child moves from a facility not eligible for payments under title IV-E into a licensed or approved foster family home or child care institution (Section 472(i)(1)(B) of the Act). All such claims must also be in accordance with an approved public assistance cost allocation plan as per Federal regulations at 45 CFR 95.507 (States) or an approved child welfare cost allocation methodology (Tribes).

Line 49b. Number of Children: In-Placement - Title IV-E Funded Independent Legal Representation Administrative Costs. Enter the average monthly number of children in foster care (all placement settings), including those funded through Tribal-State Title IV-E Agreements,

on whose behalf title IV-E Foster Care in-placement independent legal representation – child or other parties administrative costs (all placement settings including those funded through Tribal-State Title IV-E Agreements) reported on Line 8 of this Part were incurred or are estimated.

Line 50. Total Number of Children: In-Placement - Any Payments or Administrative Costs in All Placement Settings. Enter the average monthly number of all children in foster care (all placement settings), including those funded through Tribal-State Title IV-E Agreements, for whom any payments were made and/or administrative costs incurred (regardless of funding source) by the title IV-E agency. This includes all children in foster care (including those title IV-E eligible children reported on Line 49a) whether or not title IV-E eligible. Foster care is defined at 45 CFR 1355.20 as 24-hour substitute care for all children placed away from their parent(s) or guardian(s) and for whom the State or Tribal agency has placement and care responsibility. Common examples of funding sources used by some title IV-E agencies for foster care include title IV-E, TANF, SSI and Tribe/State-only categories.

Line 51a. Number of Children: Title IV-E Foster Care Candidate – Title IV-E Funded Case Planning and Management Administrative Costs. Enter the average monthly number of children on whose behalf title IV-E candidate pre-placement case planning and management activity administrative costs reported on Line 10a of this Part were incurred. Do not include any children participating in the Title IV-E Prevention Services Program. These children are counted on Lines 60a or 60b.

These are children at imminent risk of removal from home where the State agency is either pursuing his/her removal from the home or making reasonable efforts to prevent such removal. Thus, the State or Tribe title IV-E agency has determined they are “candidates” for foster care. The title IV-E agency must also make a determination (or redetermination) at least every six months as to whether the child remains at imminent risk of removal from the home.

If pre-placement cost claims are derived through application of an allocation statistic such as the foster care eligibility rate to a pool of candidate cases, the number to be reported on this line is the average monthly number of children in that pool multiplied by the applicable allocation statistic. For example, if the total average monthly population of foster care candidates is 1,000 children and a caseload eligibility allocation statistic of 50 percent is used (in accordance with an approved cost allocation plan or methodology) to identify the title IV-E component of the cost pool(s) associated with foster care candidate cases, the title IV-E agency should report 500 (1,000 x 50 percent) as the title IV-E pre-placement caseload.

Line 51b. Number of Children: Title IV-E Foster Care Candidate – Title IV-E Funded Independent Legal Representation Administrative Costs. Enter the average monthly number of children on whose behalf title IV-E candidate pre-placement independent legal representation – child or other parties administrative costs reported on Line 10b of this Part were incurred. Do not include any children participating in the Title IV-E Prevention Services Program. These children are counted on Lines 60a or 60b.

These are children at imminent risk of removal from home where the State agency is either pursuing his/her removal from the home or making reasonable efforts to prevent such removal. Thus, the State or Tribe title IV-E agency has determined they are “candidates” for foster care. The title IV-E agency must also make a determination (or redetermination) at least every six months as to whether the child remains at imminent risk of removal from the home.

If pre-placement cost claims are derived through application of an allocation statistic such as the foster care eligibility rate to a pool of candidate cases, the number to be reported on this line is the average monthly number of children in that pool multiplied by the applicable allocation statistic. For example, if the total average monthly population of foster care candidates is 1,000 children and a caseload eligibility allocation statistic of 50 percent is used (in accordance with an approved cost allocation plan or methodology) to identify the title IV-E component of the cost pool(s) associated with foster care candidate cases, the title IV-E agency should report 500 (1,000 x 50 percent) as the title IV-E pre-placement caseload.

Line 52. Number of Children: In-Placement, Care or Supervision: Title IV-E Funded Sex Trafficking Prevention Administrative Costs. Enter the average monthly number of children on whose behalf title IV-E sex trafficking prevention administrative costs reported on Line 10c of this Part were incurred.

These are children or youth in the placement, care or supervision of the title IV-E agency who are being screened to identify and document in agency records sex trafficking victim status or those already identified as a sex trafficking victim for whom appropriate services are being determined as per sections 471(a)(9) and (34) of the Act. It also includes use of protocols to locate and assess any child missing from foster care for the purpose of administering section 471(a)(35) of the Act, including screening the child to determine if the child is a possible sex trafficking victim.

Adoption Assistance Program

Line 53a. Number of Children: Agency Title IV-E Adoption Assistance Payments. Enter the average monthly number of children for whom the title IV-E Adoption Assistance payments reported on Line 20 were made for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency. Any children in an adoptive home served through a Tribal-State title IV-E agreement are to be reported separately on Line 53b.

Line 53b. Number of Children: Tribal-State Agreement Title IV-E Adoption Assistance Payments. TRIBES: *Leave this line blank.* STATES: *This line is applicable only to States that have title IV-E agreements with Tribes.*

Enter the average monthly number of children for whom the title IV-E Adoption Assistance payments reported on Line 21 of this Part were made for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made through a Tribal-State title IV-E agreement. Any children in an adoptive home served directly by the title IV-E agency are reported separately on Line 53a.

Line 54. Total Number of Children: Any Adoption Assistance Payments. Enter the average monthly number of children for whom the title IV-E agency made any adoption assistance payments (regardless of funding source). This includes all children in subsidized adoptive homes (including those title IV-E eligible children reported on Lines 53a and 53b) assisted by the title IV-E agency (either directly or through a Tribal-State Agreement) whether or not title IV-E eligible.

Adoption is as defined at 45 CFR 1355.20. Adoption assistance is any recurring payment made in accordance with an adoption assistance agreement.

Line 55. Number of Children: Title IV-E Non-Recurring Administrative Cost Payments.

Enter the average monthly number of children on whose behalf a non-recurring cost was reported on Line 23 of this Part (including those funded through Tribal-State Title IV-E Agreements). It should be noted that the portion of these children on whose behalf title IV-E Adoption Assistance payments are being made will also need to be reported on lines 53a, 53b and 54.

Guardianship Assistance Program (GAP)

NOTE: The following lines are only to be completed by those States or Tribes that have an approved title IV-E plan to operate a title IV-E GAP or by States that are continuing to incur title IV-E Post-Demonstration Guardianship expenditures after the termination of a title IV-E Guardianship Assistance demonstration project.

Line 56a. Number of Children: Agency Title IV-E Guardianship Assistance Payments. Enter the average monthly number of children for whom the title IV-E kinship guardianship assistance payments reported on Lines 28 of this Part were made for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency. Any children in a guardianship home served through a Tribal-State title IV-E agreement are to be reported separately on Line 56b.

Line 56b. Number of Children: Tribal-State Agreement Title IV-E Guardianship Assistance Payments. Enter the average monthly number of children for whom the title IV-E kinship guardianship assistance payments reported on Line 29 of this Part were made for the current quarter and are estimated to be made for the next quarter. The children reported on this line are those on whose behalf payments are made through a Tribal-State title IV-E agreement. Any children in a guardianship home served directly by the title IV-E agency are reported separately on Line 56a.

Line 57. Total Number of Children: Any Guardianship Assistance Payments. Enter the average monthly number of children for whom the title IV-E agency made any guardianship assistance payments (regardless of funding sources). This includes all children in assisted guardianship homes (including those title IV-E eligible children reported on Lines 56a and 56b) assisted by the title IV-E agency (either directly or through a Tribal-State Agreement) whether or not title IV-E eligible. Guardianship assistance is any recurring payment made in accordance with a guardianship assistance agreement.

Line 58. Number of Children: Title IV-E Non-Recurring Administrative Cost Payments.

Enter the average monthly number of children on whose behalf a non-recurring cost was reported on Line 31 of this Part (including those funded through Tribal-State Title IV-E Agreements). The children reported on this line on whose behalf title IV-E kinship guardianship assistance payments are being made will also be reported on lines 56a, 56b and 57.

Line 59. Number of Children: Title IV-E Post-Demonstration Guardianship Assistance or Services.

- o **TRIBES:** *Leave this line blank.*
- o **STATES:** *This line is applicable only to States that operate title IV-E Guardianship Assistance demonstration projects.*

Enter the average monthly number of children for whom the title IV-E Post-Demonstration Guardianship Assistance or Services reported on Line 33 were made for the current quarter

and are estimated to be made for the next quarter.

Title IV-E Prevention Services Program

NOTE: The following line is only to be completed by those States or Tribes that have an approved title IV-E plan to operate a title IV-E Prevention Services Program.

Line 60a. Number of Children: Agency Title IV-E Prevention Services – Any Services Provided. Enter the average monthly number of children determined as either “candidates for foster care” or “pregnant/parenting foster youth” on whose behalf title IV-E prevention services costs (all practice levels) reported on Lines 37, 38a and 38b of this Part were incurred. The children reported on this line are those on whose behalf payments are made directly by the title IV-E agency. Any children on whose behalf title IV-E prevention services are provided through a Tribal-State title IV-E agreement are to be reported separately on Line 60b. Do not include children on whose behalf only title IV-E foster care candidate administration costs are reported on Lines 10a or 10b. These children are counted on Lines 51a or 51b.

Line 60b. Number of Children: Tribal-Title IV-E Agency Agreement Title IV-E Prevention Services – Any Services Provided. Enter the average monthly number of children determined as either “candidates for foster care” or “pregnant/parenting foster youth” on whose behalf title IV-E prevention services costs (all practice levels) reported on Line 39 of this Part were incurred. The children reported on this line are those on whose behalf payments are made through a Tribal-Title IV-E Agency Agreement. Any children on whose behalf title IV-E prevention services are provided directly by the title IV-E agency are to be reported separately on Line 60a. Do not include children on whose behalf only title IV-E foster care candidate administration costs are reported on Lines 10a or 10b. These children are counted on Lines 51a or 51b.

Title IV-E Kinship Navigator Program

Line 61. Number of Families: Title IV-E Kinship Navigator – Any Services Provided. Enter the average monthly number of families for whom the title IV-E kinship navigator services reported on Line 44 of this Part were made for the current quarter and are estimated to be made for the next quarter. To facilitate reporting that is consistent with the other Part 1, section E lines, count each case (i.e., children and other family members served) as a single family case.

Part 2: Prior Quarter Expenditure Adjustments

Part 2 General Instructions:

Purpose and Structure This part must be submitted as a supplemental supporting document whenever a "Prior Quarter Adjustment" (Columns B and C) is reported in Part 1 of this form.

A net adjustment reported in Part 1 will be comprised of one or more increasing or decreasing components. Each individual adjustment should be shown and reported separately by increasing and decreasing components, if applicable. (This requirement remains in effect in instances where the combination of increasing and decreasing adjustments produced a net result of zero dollars for the Federal share of prior quarter adjustments in Part 1.) The appropriate funding category and applicable period must also be identified for each adjustment reported in Part 2. An identification or explanation for each adjustment (see Column E guidance below) must also be provided.

Submittal and Revisions. Part 2 is an attachment to Part 1. A Part 2 should be submitted whenever an initial or revised Part 1 is being submitted. A revised Part 2 should include all prior quarter adjustments that are applicable to the current reporting quarter, including those that are unchanged from the initial submission. A revision to this Part is subject to the same restrictions, procedures and requirements as stated for Part 1.

Part 2 Heading:

- Indicate whether this Part is for prior quarter claims under the title IV-E Foster Care, Adoption Assistance Guardianship Assistance, Prevention Services or Kinship Navigator programs. Include as many copies of Part 2 as needed. Complete a separate copy for each program for which you are reporting adjustments.
- Enter the name of the State or Tribe.
- Enter the ending date of the current quarter from Part 1.
- Check the box to indicate whether this is a new report or a revision to a report previously submitted.

Part 2 Sections Guidance:

Section A: Increasing Adjustments. Each increasing component of the net adjustments included in Part 1. (**Note:** In accordance with Section 1132 of the Act and 45 CFR 95, Subpart A, claims for increasing adjustments are unallowable unless submitted within two years after the calendar quarter in which the original expenditure was made or otherwise meets one of the "exception" criteria found in the statute and regulations.)

Section B: Decreasing Adjustments. Each decreasing component of the net adjustments included in Part 1. The decreasing adjustments should be entered as positive numbers on this form.

Total Increasing Adjustments (Section A) / Total Decreasing Adjustments (Section B):

The last line in each section should be the total of the entries for that section, combining all copies of this form needed.

Net Adjustments. For both Columns A and B, subtract the Total Decreasing Adjustments in Section B from the Total Increasing Adjustments in Section A. The amounts entered in Columns A and B on this line must be equal to the amounts entered in Columns C and D on Line 17 (Foster Care), Line 25 (Adoption Assistance), Line 34 (Guardianship Assistance), Line 42 (Prevention Services) or Line 46 (Kinship Navigator) of Part 1 of this form.

Part 2 Columns Guidance:

Column A: Total Adjustment. The combined Federal/State or Federal/Tribe total of each adjustment.

Column B: Federal Share of Adjustment: Determine the Federal share of each adjustment by multiplying the amount in Column (A) by the FFP or FMAP rate applicable to the nature of the expenditure and the prior quarter in which it was made.

Column C: Funding Category Indicate the applicable funding category code of the component(s) on each line. A full listing of all funding categories codes broken out by applicable title IV-E program follows at the end of this section.

Column D: Applicable to Fiscal Quarter Ended. Indicate the ending date (Month and Year) applicable to the adjustment being reported. Where an otherwise single adjustment encompasses more than one calendar quarter, the portion applicable to each quarter must be shown on a separate line.

Column E: Adjustment Identification and Explanation. Provide a sufficiently detailed identification and explanation for increasing and decreasing adjustments, attaching supporting documentation as needed in accordance with the following guidance:

- o For audit related adjustments: Include the finding number and, if it has been reviewed by the HHS Office of the Inspector General, the Federal audit CIN - Common Identification Number.
- o For any other audit: Provide appropriate audit identifying information for each adjustment associated with a particular audit.
- o For Title IV-E Eligibility Reviews: Separately identify each adjustment associated with a Title IV-E Eligibility Review. List the Period Under Review (PUR) or the date of the correspondence sent with the final report for that review.
- o Other Disallowances (e.g., resulting financial report reviews, cost allocation plan reviews, site visits, etc. by federal staff): Provide a clear, sufficiently detailed explanation. Cite and attach any dated and signed correspondence as applicable.
- o Significant Adjustments: Any increasing or decreasing adjustment that equals \$200,000 (Total amount) or more or any group of increasing or decreasing adjustments within a single funding category that equals \$1 million (Total amount) or more, must be supported through a summary statement (either in Column E or as a referenced attachment) identifying the source and reason for the claim and additional detailed information on the rationale, basis, relationship to other claims submitted on this or previous form CB-496 reports, and calculation of the adjustment.

o Two Year Filing Limit: Any increasing adjustment submitted beyond the two-year filing deadline mandated under Sec 1132 of the Social Security Act (45 CFR Part 95 Subpart A) is unallowable unless the title IV-E agency is able to thoroughly detail the nature of the claim, including an explanation establishing which of the four exceptions found at 45 CFR 95.19 supports acceptance of the untimely claim.

o Other Adjustments: Provide a summary statement identifying the source and basis for the adjustment.

Part 2 Funding Category Codes (with applicable Part 1 Line number):

Foster Care

FPFT - Agency TFC Maintenance Assistance Payments - Foster Family Home (Part 1, Line 1a)
FPST - Agency TFC Maintenance Assistance Payments - Specified Setting Child Care Institution (Part 1, Line 1b)
FPNT - Agency TFC Maintenance Assistance Payments – Non-Specified Setting Child Care Inst. (Part 1, Line 1c)
FPTT - Agency TFC Maintenance Assistance Payments - Substance Abuse Treatment Facility (Part 1, Line 1d)
FPFE - Agency EFC Maintenance Assistance Payments - Foster Family Home (Part 1, Line 1f)
FPSE - Agency EFC Maintenance Assistance Payments - Specified Setting Child Care Institution (Part 1, Line 1g)
FPNE - Agency EFC Maintenance Assistance Payments – Non-Specified Setting Child Care Inst. (Part 1, Line 1h)
FPTS - Agency EFC Maintenance Assistance Payments - Supervised Independent Living Setting (Part 1, Line 1i)
FPA - Tribal-State Agreement Maintenance Assistance Payments - Foster Family Home (Part 1, Line 2a)
FPO - Tribal-State Agreement Maintenance Assistance Payments – Other Qualifying Placements (Part 1, Line 2b)
FAC - In-Placement Administration - Case Planning and Mgmt. (Part 1, Line 5)
FAE - In-Placement Administration - Eligibility Determination (Part 1, Line 6)
FAP - In-Placement Administration - Provider and Agency Management (Part 1, Line 7)
FAL - In-Placement Administration – Independent Legal Representation – Child or Other Specified Individuals (Part 1, Line 8)
FCP - Candidate Administration - Case Planning and Management (Part 1, Line 10a)
FCL - Candidate Administration – Independent Legal Representation – Child or Other Specified Individuals (Part 1, Line 10b)
FST - Sex Trafficking Administrative Costs (Part 1, Line 10c)
FNO – Non-CCWIS Operational Costs (Part 1. Line 11a)
FND – Non-CCWIS Developmental Costs (Part 1. Line 11b)
COC – CCWIS Operational Costs Using CCWIS Cost Allocation by Project No. (Part 1. Line 12a)
CON – CCWIS Operational Costs Using Non-CCWIS Cost Allocation by Project No. (Part 1. Line 12b)
CDC – CCWIS Developmental Costs Using CCWIS Cost Allocation by Project No. (Part 1. Line 13a)
CDN – CCWIS Developmental Costs Using Non-CCWIS Cost Allocation by Project No. (Part 1. Line 13b)
CNC – CCWIS Developmental Costs Using CCWIS Cost Allocation No APD (Part 1. Line 14a)
CNN – CCWIS Developmental Costs Using Non-CCWIS Cost Allocation No APD (Part 1. Line 14b)
FTS - Training Costs – Staff, Provider and Professional Partner (Part 1, Line 15)
FDD - Demonstration Project Developmental Costs (Part 1, Line 16)
FDV - Demonstration Project Evaluation Costs (Part 1, Line 16)
FDP - Demonstration Project FMAP Rate Operational Costs (Part 1, Line 16)
FDA - Demonstration Project 50% FFP Rate Operational Costs (Part 1, Line 16)
FDT - Demonstration Project 75% FFP Rate Operational Costs (Part 1, Line 16)

Adoption Assistance

APY - Maintenance Assistance Payments - Agency (Part 1, Line 20)
APA - Maintenance Assistance Payments - w/Agreement (Part 1, Line 21)
AAD - Administration - Agency (Part 1, Line 22)
AAN - Administration – Non-Recurring (Part 1, Line 23)
ATS - Training Costs – Staff, Provider and Professional Partner (Part 1, Line 24)

Guardianship Assistance

GPY - Maintenance Assistance Payments - Agency (Part 1, Line 28)
GPA - Maintenance Assistance Payments - w/Agreement (Part 1, Line 29)
GAD - Administration - Agency (Part 1, Line 30)
GAN - Administration – Non-Recurring (Part 1, Line 31)
GTS - Training Costs – Staff, Provider and Professional Partner (Part 1, Line 32)
GPD - Post-Demonstration Guardianship Assistance and Services Costs (Part 1, Line 33)

Prevention Services

PWP – Prevention Services Provision - Well Supported Practices (Part 1, Line 37)
PSP – Prevention Services Provision - Supported Practices (Part 1, Line 38a)
PPP – Prevention Services Provision - Promising Practices (Part 1, Line 38b)
PQA – Prevention Services Provision - Qualifying Practices w/Agreement (Part 1, Line 39)
PAM – Prevention Services Administrative Costs – Prevention Planning and Agency Management (Part 1, Line 40)
PTS – Prevention Services Training Costs - Program Agency Staff & Service Providers (Part 1, Line 41)

Kinship Navigator

KNS – Kinship Navigator Program – Provision of Services (Part 1, Line 44)
KAD – Kinship Navigator Program – Administrative Costs (Part 1, Line 45)

Inactive: Part 3: Demonstration Projects and Foster Care Post-Demonstration Costs & Funding Certainty Grant Calculations

Part 3 was only applicable to those States or Tribes that had a title IV-E demonstration project, approved under section 1130 of the Act. All such projects ceased operations as of the end of FY 2019 and all post-demonstration cost reporting ceased for applicable periods ended no later than FY 2021. Any further expenditures to be reported for demonstration projects are to be entered as prior quarter adjustments in Part 2 and then summed onto Line 16 on Part 1. Any prior quarter adjustments for post-demonstration costs are to be reported under the regular title IV-E foster care funding category code in Part 2 and then will be summed and transferred to the appropriate Part 1 reporting line.

If questions arise with respect to the proper reporting of demonstration project costs in Part 2, please review the full CB-496 Part 3 line item instructions available as an attachment to Program Instruction ACYF-CB-PI-21-08 thru a link as follows:
<https://www.acf.hhs.gov/cb/policy-guidance/pi-21-08i>

Part 4: Annual Adoption Savings Calculation and Accounting Report

(This Part is to be submitted for one period each year (with the 4th quarter current quarter report) and is applicable to all states or tribes with an approved title IV-E plan.)

ANNUAL ADOPTION SAVINGS CALCULATION AND ACCOUNTING REPORT

General Instructions:

Each title IV-E agency must report any annual calculated adoption savings and the expenditure of identified adoption savings on Part 4 of Form CB-496. This requirement is in accordance with section 473 (a)(8)(B) of the Social Security Act (Act). *Adoption Savings* consist of specified title IV-E Adoption Assistance claimed costs on behalf of an *Applicable Child Only Status* case (see definitions below). All Part 4 entries are to be made in accordance with these instructions and any approved title IV-E agency *Annual Adoption Savings Calculation Methodology*.

Completion of Part 4 will require the development and maintenance of schedules to accumulate needed caseload and cost data by the title IV-E agency. The data used to calculate adoption savings may either reflect actual amounts as derived from the title IV-E agency's management system or calculated amounts in accordance with either the *Children's Bureau (CB) Annual Adoption Savings Calculation Methodology* or an *Alternate Approved Method* (see definitions below).

Title IV-E agencies must submit Part 4 of this report annually with the Form CB-496 report for the current quarter ended September 30th of each year. Each Part 4 submission covers an entire federal fiscal year (FFY). Part 4 reporting is required beginning with FFY 2015. The Part 4 must be submitted even if the annual calculation results do not identify any adoption savings.

Column A of Part 4, entitled "Current FFY", includes amounts for the four quarters in the current FFY reporting period. The section A, Column A entries are primarily derived from amounts reported on Form CB-496 Part 1 Adoption Assistance lines as current quarter amounts in one of the four quarters of the current FFY. Any prior quarter adjustment claims submitted on Form CB-496 reports for applicable periods during the current FFY where the adjustment is identified (Part 2, Column D) as being applicable for a quarter within the current reporting FFY are, however, also considered in Column A of Part 4. There is no provision to submit adjustments to amounts reported in Part 4 section A (Calculating Adoption Savings) in either Column A or Column B. If it is determined that such information submitted on a CB-496 Part 4 is incorrect, a revised report for that reporting period must be submitted.

Column B of Part 4, entitled "Prior Reported FFYs – As Specified by Instructions", captures differing information depending on the section and the reporting line. The amounts reported in Column B are limited to applicable periods in prior FFYs for which Part 4 reporting was required. Since FFY 2015 is the first FFY subject to Part 4 reporting, a Part 4 submission for any subsequent FFY will include amounts in Column B that do not go back any further than FFY 2015. Additionally, it must be understood that unlike the "prior quarter adjustment" columns utilized in Part 1 of Form CB-496, Part 4 Column B does not necessarily adjust previously reported amounts on each line.

Instead, it addresses the calculation or expenditure of adoption savings with respect to periods before the current FFY.

In section A of Part 4, Column B generally (except as noted below) identifies the adoption savings related impact of those prior quarter adjustments (increasing or decreasing) submitted on a Form CB-496 Part 1 Adoption Assistance (AA) report for periods within the current FFY but identified (Part 2, Column D) as applicable to periods in prior FFYs. The Part 4, line 1 Column B data differs in that it reports the cumulative total calculated adoption savings from all previous FFYs for purposes of maintaining a running total of such amounts. Line 2, Column B also follows differing instructions in that it captures the number reported on the Part 4 submission (if any) for the immediately prior FFY.

Amounts entered in section A, Column B are thus not “adjustments” in the sense that they are changing an amount previously reported on a Part 4 submission. The amounts reported are, instead, either a cumulative carry forward from the prior FFY report (Line 1) or newly calculated amounts for applicable periods in prior reported FFYs (Lines 3 and 5) derived from prior quarter adjustment claims that were submitted on CB-496 Part 1 reports for quarters in the current FFY.

For example, if a CB-496 Part 1 AA report for FFY 2025, quarter 2 contains two prior quarter adjustments (PQAs) in funding categories relevant to the calculation of adoption savings, one of which is for the applicable period ended 09/30/24 and the other for the applicable period ended 12/31/24, this data will be used in completing section A of the FFY 2025 CB-496 Part 4 Adoption Savings report as follows:

- PQA for applicable period ended 12/31/24 – Used in addition to current quarter claims in Column A calculation of relevant entry (Line 3 or 5) since within current FFY (FFY 2025)
- PQA for applicable period ended 09/30/24 – Used in addition to any other PQA claims for a prior reported FFY in Column B calculation on relevant entry (Line 3 or 5) since within a prior reported FFY (FFY 2024)

In section B of the CB-496 Part 4, Column B generally (except as noted below) identifies expenditures from adoption savings that were made in a quarter that is prior to the identified current FFY reporting period. These expenditures are usually newly reported amounts that were paid in a prior FFY. It is also possible that some amounts are “adjustments” in the sense that they are changing an amount previously reported on a Part 4 submission. The line 9 Column B data differs from the other section B lines in that it reports the cumulative total expenditure of calculated adoption savings from all previous FFYs for purposes of maintaining a running total of such amounts.

For example, if expenditures of calculated adoption savings consisting of two newly identified amounts and one adjustment to an amount previously reported are now being reported on a FFY 2025 CB-496 Part 4 report, the decision on whether to use Columns A or B of the appropriate line (Lines 10-12) would be based on when the expenditure was made as follows:

- New expenditure made in applicable period ended 12/31/24 – Reported in Column A since expended in the current FFY (FFY 2025)
- New expended in applicable period ended 09/30/24 – Reported in Column B since expended is in a prior reported FFY (FFY 2024)
- Adjustment to an expenditure made in applicable period ended 06/30/24 and reported

on FFY 2024 CB-496 Part 4 in Column A - Reported in Column B since original reported expenditure was made in a prior reported FFY (FFY 2024)

Part 4 Column C does not require any entries. It sums the amounts in Column A and Column B to identify a Total on each line. Note: Since FFY 2015 was the first reporting period for Part 4, the submission for this FFY did not have any amounts reported in Column B.

Definitions:

Adoption Savings Reporting Periods – Each reporting period for adoption savings purposes consists of a federal fiscal year (FFY). The reporting period identified as the “current FFY” on each Part 4 submission is the FFY ending with the “current quarter” identified (4th quarter of the FFY) on Part 1 of the same quarterly Form CB-496 submission. The “prior FFY” reference in Part 4 refers to the FFY immediately before the current FFY. The “prior reported FFYs” reference in Part 4 refers to any FFY before that is subject to reporting of adoption savings in Part 4. This does not include a FFY before FFY 2015.

Applicable Child - For title IV-E Adoption Assistance purposes, those children meeting the age related and other criteria specified at section 473(e) of the Act as amended by section 50781(a) of P.L. 115-123. All children on whose behalf an adoption assistance agreement was entered into on or after July 1, 2024 are designated as applicable children. See Information Memorandum ACF-ACYF-CB-IM-24-06 for additional details. This issuance is available through a link as follows: <https://www.acf.hhs.gov/cb/policy-guidance/im-24-06>.

Applicable Child Eligibility Criteria – For title IV-E Adoption Assistance purposes, the determination of program eligibility in accordance with special criteria at sections 473(a)(2)(A)(ii) and 473(a)(7) of the Act.

Applicable Child Only Status – Those children who are subject to applicable child eligibility criteria that are determined as eligible for title IV-E adoption assistance, but would not be title IV-E eligible without applying such criteria. There will be some children who meet the criteria as an applicable child, but would have been eligible for title IV-E adoption assistance without considering that criteria. Such children are excluded from this definition.

Annual Adoption Savings – The dollar amount of federal financial participation (FFP) over a federal fiscal year (FFY) of title IV-E claimed costs for adoption assistance which would have been borne entirely by the title IV-E agency (non-title IV-E reimbursable) which are now subject to title IV-E FFP only because of the determination of title IV-E eligibility based on applicable child only status.

Annual Adoption Savings Calculation Methodology – A set of procedures used to calculate annual adoption savings on behalf of title IV-E applicable child only cases (where actual amounts are not available) in accordance with section 473 ((a)(8)(A) of the Act. If a title IV-E cannot identify these actual amounts it must either use the Children’s Bureau calculation methodology (described below) or propose an alternate method that is subject to approval by the Children’s Bureau.

Children’s Bureau (CB) Annual Adoption Savings Calculation Methodology – A specific set of procedures used to calculate annual adoption savings on behalf of title IV-E applicable child only cases (either actual or calculated amounts depending on data availability) in accordance

with section 473 ((a)(8)(A) of the Act. These procedures are available through ACYF-CB-PI-15-06, dated May 22, 2015 and involve identification of applicable child only status cases through random case sampling and the determination of title IV-E adoption assistance claims (in several funding categories) on behalf of such cases through calculation of average claims per title IV-E assisted child.

CB Method With Actual Amounts Annual Adoption Savings Calculation Methodology –

The procedures for annual adoption savings calculations using actual amounts follow the “Children’s Bureau (CB) Annual Adoption Savings Calculation Methodology” (see definition above) whereby actual amounts, as available, are substituted for case sampling results or statistical data in performing the annual adoption savings calculation. The substituted amounts include actual children within the title IV-E agency’s jurisdiction that were determined as meeting applicable child only status and on whose behalf specifically identified adoption assistance payments (if available) were title IV-E claimed during a FFY. The procedures for adoption savings calculations using actual amounts are available through ACYF-CB-PI-15-06, dated May 22, 2015.

Alternate Approved Annual Adoption Savings Calculation Methodology – A set of procedures proposed by a title IV-E agency and approved by the Children’s Bureau used to calculate annual adoption savings on behalf of title IV-E applicable child only cases (where actual amounts are not available) in accordance with section 473 ((a)(8)(A) of the Act. This methodology is then used as an alternate to the “Children’s Bureau Annual Adoption Savings Calculation Methodology” including use of that methodology with actual amounts. Any proposed alternate method must result in the calculation of annual adoption savings amounts in the funding categories reported in this Part that are reasonably close to amounts that would expect to be calculated using the Children’s Bureau Annual Adoption Savings Calculation Methodology. The procedures for developing proposals for adoption savings calculations using an alternate method are available through ACYF-CB-PI-15-06, dated May 22, 2015.

Annual Adoption Savings Calculation Methodology Determination Notification – Each title IV-E agency must annually notify the ACF Children’s Bureau of its decision to utilize the Children’s Bureau Annual Adoption Savings Calculation Methodology (either as published or with the substitution of actual amounts) for calculating adoption savings for each FFY or of its intention to pursue an Alternate Approved Method. The procedures and submission timing for such notices was issued through ACYF-CB-PI-15-06, dated May 22, 2015.

Beginning with notifications for FFY 2018 and later FFYs, an Annual Adoption Savings Calculation Methodology Notification need only to be submitted if:

- 1) The title IV-E agency has not previously submitted such a form for FFY 2017; or
- 2) The method chosen by the title IV-E agency for the current FFY has changed from the one used in the immediately prior FFY, or
- 3) The procedures used by the title IV-E agency for the assembly of data or conducting the calculation through a method other than the CB Method differ from those used in the immediately prior FFY.

Further information on each annual submission will be provided by the CB through an electronic listserv notice to all title IV-E agencies. This notice is expected to be sent in the early part of June of each year.

Annual Adoption Savings Expenditure Earmark - Expenditure of calculated adoption savings for each FFY is subject to minimum use of funds parameters, referred to as an earmark, as specified at section 473(a)(8)(D)(i) of the Act. Specifically, at least 20 percent of calculated annual adoption savings must be spent on post-adoption and post-guardianship services (CB-496 Part 4, Line 10). If at least 20 percent, but less than 30 percent of calculated annual adoption savings are spent on post-adoption and post-guardianship services, the difference between the actual percentage and 30 percent must be spent on services to support positive permanent outcomes for children at risk of entering foster care (CB-496 Part 4, Line 11) bringing the total in these two categories up to at least 30 percent of the total annual calculated amount (CB-496 Part 4, Line 7). For instance, if a title IV-E agency spent 25 percent of the calculated savings for a FFY on post-adoption and post-guardianship services, it would need to spend at least 5 percent of that FFY's calculated adoption savings on services to support positive permanent outcomes for children at risk of entering foster care.

Part 4 Report Heading Information:

- Enter the name of the State or Tribe.
- Enter the Reporting Period which consists of the FFY for which current quarter expenditures are reported in Part 1 of this report
- Check the appropriate box (i.e., “Children’s Bureau (CB) Method”, “CB Method With Actual Amounts”, or “Alternate Approved Method”) to indicate which annual adoption savings calculation methodology is used for this Part 4 submission. The selected methodology must be in accordance with the title IV-E agency’s latest required “Annual Adoption Savings Calculation Methodology Determination Notification” and, if an “Alternate Approved Method” is chosen, the required Children’s Bureau’s approval of that method must have been granted prior to submission of this report.

Note: If actual child specific data is used to complete Lines 2 and 3, check “CB Method With Actual Amounts” even though the “Children’s Bureau (CB) Method” is otherwise used to calculate average claiming data used in reporting on Line 5.

- Check the box to indicate if this is a new report or a revision to a report previously submitted.

Part 4 Sections Overview:

Section A – Adoption Savings Calculation

This section is for reporting the calculated adoption savings amounts. The adoption savings calculated are derived from title IV-E Adoption Assistance program claims submitted on Form CB-496 Part 1 in the reporting period within the funding categories of assistance payments and administrative costs - agency. The calculations are made in accordance with the Children’s Bureau (CB) Method, CB Method With Actual Amounts or an Alternate Approved Method. With the possible exception of an alternate approved method all calculations involve use of the average monthly number of children in the reporting period determined as applicable child only status cases. All dollar amounts reported in Section A, as per line item instructions, either consist of title IV-E total computable claims or the federal share of such amounts.

Section B – Adoption Savings Expenditures

This section is for reporting the actual expenditure of calculated adoption savings amounts. The expenditure amounts to be reported are limited to adoption savings calculated and reported on

Part 4 in section A. Therefore, the cumulative total expenditures reported on Line 14 must not exceed the cumulative total calculated adoption savings reported on Line 8 of this Part. In section B, columns A and B refer to the period in which a reported expenditure was made. Column A is used to report expenditures made in the “Current FFY” and Column B identifies expenditures made in a “Prior Reported FFY”. A reported FFY is one that is subject to adoption savings reporting (no earlier than FFY 2015). Amounts reported in Column B may consist of additional amounts not previously reported or adjustments to previously reported amounts. Title IV-E agencies must, however, maintain workpapers to establish which reported expenditures are attributable to adoption savings reported as calculated for each FFY.

Amounts reported in section B must be actual expenditures (see the definition of *Expenditures* in Part 1 of these instructions) of non-federal funds that are not also claimed for federal reimbursement or, in most instances, as matching funds to secure federal financial participation. For expenditure periods beginning in FFY 2020 and later, expenditures of calculated adoption savings may be used as a component of the non-federal match for optional title IV-E programs (i.e., Guardianship Assistance, Prevention Services or Kinship Navigator) to the extent that the non-supplantation parameters described in the Child Welfare Policy Manual (section 8.2 Question/Answer #3) are met.

Reported expenditures of calculated adoption savings for each FFY are limited to services and items that are allowable for purposes of title IV-B and title IV-E programs in accordance with section 473(a)(8)(D)(i) of the Act. This includes requirements for minimum percentages of funds to be expended for specified purposes which is commonly referred to as an “expenditure earmark”. See definitions section for more details. These expenditures must also, in accordance with section 473(a)(8)(D)(ii) of the Act, supplement, not supplant, any federal or non-federal funds used to provide any service under titles IV-B or IV-E. Title IV-E agencies are also reminded that if any costs reported as adoption savings expenditures are part of a pool of costs that are subject to inclusion in a public assistance cost allocation plan (PACAP) or a cost allocation methodology (CAM) they must be appropriately addressed in those documents as per 45 CFR 1356.60(c) and other applicable cost allocation requirements.

Although specific expenditures do not need to be associated with adoption savings calculated for a particular current FFY, amounts reported as expenditures of adoption savings must be expended no earlier than the current FFY in which equivalent levels of adoption savings were calculated and reported in Part 4. For example, if a title IV-E agency first calculates adoption savings in the FFY 2016 Form CB-496 Part 4 “Current FFY” reporting period; it cannot classify FFY 2015 expenditures as a use of the FFY 2016 calculated adoption savings.

Section C – Unexpended Adoption Savings

This section identifies the calculated amounts of cumulative adoption savings (Lines 1 and 8) which have not yet been reported in section B of Part 4 as expended by the title IV-E agency. These balances are identified as of the following points: 1) close of the immediately prior FFY reporting period; 2) with respect to identified adoption savings and expenditures for the current FFY, and; 3) as a cumulative total at the end of the current FFY. Calculated adoption savings amounts are not required to be expended in the same FFY as when they are identified. Ultimately, however, all identified adoption savings must be expended in accordance with section 473(a)(8)(D)(i) of the Social Security Act.

Part 4 Line by Line Instructions

Line 1. Prior Reported FFYs - Total Cumulative Calculated Adoption Savings (All Categories) – This line includes the cumulative total of adoption savings calculated and reported on Form CB-496 Part 4 in those reporting periods consisting of all prior FFYs. An entry is made only in Column B since this line does not contain any amounts sourced from the current FFY. The entry must be taken directly from the amount reported on the CB-496 Part 4 for the immediately prior FFY on Line 8, Column C

❖ *(Enter amounts directly on this form in Column B only.)*

Line 2. Average Monthly Number of Children: Current FFY & Prior FFY Title IV-E Adoption Assistance Payments "Applicable Child Only" Status – The entry on this line consists of a portion of the universe of the average monthly number of children reported on Form CB-496 Part 1, Lines 53a or 53b as current quarter children assisted for the four quarters during a FFY. The appropriate “applicable child” portion to be entered can be derived from Actual Amounts, through application of the Children’s Bureau Methodology or through an Alternate Approved Method. If an alternate approved method does not include the counting of applicable children, an entry of “N/A” should be made on Line 2. The current FFY entry must be made in Column A based on data for the reporting period FFY. The Column B entry consists of the same information for the immediately prior FFY. This data is as reported on Part 4, Line 2, Column A for that FFY.

The reported Line 2 numbers are a factor used (except for a possible exception for an alternate approved method) to calculate the portion of the current FFY title IV-E Adoption Assistance claims (current quarter and prior quarter adjustments for periods when adoption savings reporting is required) attributable to applicable children. Note: Column C is not used for this line.

❖ *(Enter amounts directly on this form in Column A and Column B only.)*

Line 3. Adoption Assistance Payments (Total Computable) On Behalf of Line 2 Applicable Children – This line consists of the actual or calculated (using an approved method) total computable amount of title IV-E adoption assistance payments on behalf of the applicable child only status cases identified on Part 4, line 2 (unless not required to be reported as part of an alternate approved method) that were claimed on Form CB-496 Part 1 submissions for the four quarters of the reporting period (current FFY) as either current quarter expenditures or as prior quarter adjustments. The Column A entry is derived from amounts reported as either current quarter claims or as prior quarter adjustment claims where the applicable fiscal quarter ended is within the current FFY. The Column B entry is derived from any amounts reported as prior quarter adjustment claims where the applicable fiscal quarter ended is within a FFY that is prior to the current FFY, but among those subject to adoption savings reporting. The pool of title IV-E claims subject to consideration in reporting this amount is as follows: Current FFY Form CB-496 Part 1, Lines 20 and 21 Column A entries plus any Column C entries identified in Part 2 as applicable to a fiscal quarter ended that is within a FFY subject to adoption savings reporting (FFY 2015 and later).

Note: Column C is the total of the entries in columns A and B.

❖ *(Enter amounts directly on this form in Column A and Column B only. Column C is the calculated total of these entries.)*

Line 4. Calculated Adoption Assistance Payment Savings On Behalf of Line 2 Applicable Children (FMAP Rate Federal Share of Line 3) – This line represents the amount of savings to the title IV-E agency associated with title IV-E adoption assistance payment claims. The federal

funding identified would not otherwise have been received absent the availability of the applicable child eligibility criteria. It is generally calculated (not necessarily where an alternate approved method is used) by multiplying the Part 4, Line 3 amount by the applicable FMAP rate (current FFY FMAP rate for Column A and prior FFY FMAP rate for Column B). The Column C total is the sum of columns A and B.

❖ *(No entries are required. All columns are calculated as noted above.)*

Line 5. Adoption Assistance Administration (Total Computable) On Behalf of Line 2

Applicable Children – This line consists of the actual or calculated (using an approved method) total computable amount of title IV-E adoption assistance administrative cost – agency claims on behalf of the applicable child only status cases identified on Part 4, Line 2 (unless not required to be reported as part of an alternate approved method) that were claimed on CB-496 Part 1 submissions for the four quarters of the reporting period (current FFY) as either current quarter expenditures or as prior quarter adjustments. The Column A entry is derived from amounts reported as either current quarter claims or as prior quarter adjustment claims where the applicable fiscal quarter ended is within the current FFY. The Column B entry is derived from any amounts reported as prior quarter adjustment claims where the applicable fiscal quarter ended is within a FFY that is prior to the current FFY, but among those subject to adoption savings reporting. The pool of title IV-E claims subject to consideration in reporting this amount is as follows: Current FFY Form CB-496 Part 1, line 22 Column A entries plus any Column C entries identified in Part 2 as applicable to a fiscal quarter ended that is within a FFY subject to adoption savings reporting (FFY 2015 and later).

Note: Column C is the total of the entries in columns A and B.

❖ *(Enter amounts directly on this form in Column A and Column B only. Column C is the calculated total of these entries.)*

Line 6. Calculated Adoption Assistance Administration Savings On Behalf of Line 2 Applicable Children (50% Federal Share Rate of Line 5)

– This line represents the amount of savings to the title IV-E agency associated with title IV-E adoption assistance administrative costs – agency claims. The federal funding identified would not otherwise have been received absent the availability of the applicable child eligibility criteria. It is generally calculated (not necessarily where an alternate approved method is used) by multiplying the Part 4, Line 5 amount in columns A and B by the federal financial participation (FFP) rate applicable for administration (50% FFP). The Column C total is the sum of columns A and B.

❖ *(No entries are required. All columns are calculated as noted above.)*

Line 7. Reporting Period - Total Calculated Adoption Savings (All Categories) On Behalf of Line 2 Applicable Children

– This line represents the total calculated amount of adoption savings to the title IV-E agency represented through the federal share of title IV-E claims on behalf of applicable child only status cases. The federal funding identified would not otherwise have been received absent the availability of the applicable child eligibility criteria. The amounts reported in each column are calculated from the sum of the corresponding amounts on Lines 4 and 6 in this Part.

❖ *(No entries are required. All columns are calculated as noted above.)*

Line 8. Cumulative - Total Calculated Adoption Savings (All Categories) Available For Expenditure (lines 1 + 7)

– This line represents the cumulative total calculated amount of adoption savings for all FFYs subject to adoption savings reporting. The amounts reported in each column are calculated from the sum of the amount on Lines 1 and 7 in this Part.

† *(No entries are required. All columns are calculated as noted above.)*

Line 9. Prior Reported FFYs - Total Cumulative Expenditure of Calculated Adoption Savings (Line 1 Amount) – This line includes the cumulative total of calculated adoption savings that were expended and reported on Form CB-496 Part 4 in those Part 4 reporting periods consisting of all prior FFYs. An entry is made only in Column B since this line does not contain any amounts sourced from the current FFY. The entry must be taken directly from the amount reported on the CB-496 Part 4 for the immediately prior FFY on Line 14, Column C.

❖ *(Enter amounts directly on this form in Column B only.)*

Line 10. Reporting Period - Expenditures of Adoption Savings On Post-Adoption or Post-Guardianship Services (from line 8 amount) – This line consists of the actual title IV-E agency expenditures (without federal matching funds) of calculated cumulative adoption savings for the purposes of providing post-adoption or post-guardianship services. Amounts reported include expenditures made in the current FFY (in Column A) and any expenditures made in a prior FFY subject to Part 4 reporting (Column B) that have either not previously been reported on a Part 4 submission or are adjustments to amounts previously so reported.

❖ *(Enter amounts directly on this form in Column A and Column B only. Column C is the calculated total of these entries.)*

Line 11. Reporting Period - Expenditures of Adoption Savings On Services for Children At Risk of Foster Care (from line 8 amount) – This line consists of the actual title IV-E agency expenditures (without federal matching funds) of calculated cumulative adoption savings for the purposes of providing services to support positive permanent outcomes for children at risk of entering foster care. Amounts reported include expenditures made in the current FFY (in Column A) and any expenditures made in a prior FFY subject to Part 4 reporting (Column B) that have either not previously been reported on a Part 4 submission or are adjustments to amounts previously so reported.

❖ *(Enter amounts directly on this form in Column A and Column B only. Column C is the calculated total of these entries.)*

Line 12. Reporting Period - Expenditures of Adoption Savings On Other Title IV-B or Title IV-E Allowable Services (from line 8 amount) – This line consists of the actual title IV-E agency expenditures (without federal matching funds) of calculated cumulative adoption savings for the purposes of providing title IV-B or title IV-E allowable services other than those specified for reporting on Lines 10 and 11 of this Part. Amounts reported include expenditures made in the current FFY (in Column A) and any expenditures made in a prior FFY subject to Part 4 reporting (Column B) that have either not previously been reported on a Part 4 submission or are adjustments to amounts previously so reported.

❖ *(Enter amounts directly on this form in Column A and Column B only. Column C is the calculated total of these entries.)*

Line 13. Reporting Period - Total Expenditures of Calculated Adoption Savings (lines 10 + 11 + 12) – This line represents the total amount of title IV-E agency expenditures (without federal matching funds) reported in this FFY reporting period designated as expenditures of calculated cumulative adoption savings. The amounts reported in each column are calculated from the sum of the amount on Lines 10, 11 and 12 in this Part.

❖ *(No entries are required. All columns are calculated as noted above.)*

Line 14. Cumulative - Total Expenditures of Calculated Adoption Savings (lines 9 + 13) – This line represents the cumulative total for all Part 4 reporting periods of title IV-E agency

expenditures (without federal matching funds) designated as expenditures of calculated cumulative adoption savings. The amounts reported in each column are calculated from the sum of the amount on Lines 9 and 13 in this Part.

❖ *(No entries are required. All columns are calculated as noted above.)*

Line 15. Prior Reported FFYs - Unexpended Balance of Calculated Adoption Savings

(line 1 – line 9) – This line identifies the portion of the cumulative total of Part 4 previously reported adoption savings calculated before the current FFY that were not reported as expended in a prior FFY. It thus establishes the full balance of reported adoption savings available for expenditure by the title IV-E agency as of the end of the prior FFY. Since only prior FFYs are addressed, a calculation is made only in column B. This entry is the calculated difference between the entry on Line 1 and Line 9. The same entry is also shown in Column C. This total should equal the amount calculated on the immediately prior FFY Part 4 report (if any) on line 16 in Column C since it reflects amounts from all previous reports.

❖ *(No entries are required. Columns B and C are calculated as noted above.)*

Line 16. Reporting Period - Unexpended Balance of Calculated Adoption Savings (line 7 – line 13)

– This line identifies the portion of the calculated adoption savings reported on this Part 4 submission (both as Current FFY and as Prior Reported FFYs) that were not reported as expended on this Part 4 submission. It thus establishes the portion of newly identified adoption savings that have been expended before the close of the current FFY. Since there may be an unexpended balance of adoption savings from a prior FFY which is expended in the current FFY, it is possible that the calculated amounts can contain a negative number (i.e. reported expenditures exceed reported adoption savings). Columns A and B entries are the calculated difference between the entries on Lines 7 and 13. Column C is calculated as the total of columns A and B.

❖ *(No entries are required. All columns are calculated as noted above.)*

Line 17. Cumulative - Unexpended Balance of Calculated Adoption Savings (line 15 + line 16)

– This line identifies the cumulative portion of the calculated adoption savings reported on all Part 4 submissions that were not reported as expended. It thus also establishes the portion of identified cumulative adoption savings that have been expended before the close of the current FFY. The amounts reported in each column are calculated from the sum of the amount on Lines 15 and 16 in this Part.

❖ *(No entries are required. All columns are calculated as noted above)*