

ACF

Administration
for Children
and Families

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children, Youth and Families**

1. Log No: ACYF-IM-85-34

2. Issuance Date: 10/24/85

3. Originating Office: Formula Grants Branch, MSD

4. Key Words: Title IV-E-2; Revised Form No. IV-E-2

INFORMATION MEMORANDUM

TO: State agencies Administering or Supervising the Administration of Title IV-E of the Social Security Act.

SUBJECT: Revision to ACYF IM-85-24 regarding Fiscal Reports for Foster Care and Adoption Assistance

LEGAL AND RELATED REFERENCES: Sections 471 and 474 of the Social Security Act and 45 CFR 1355, 30(b).

BACKGROUND: On August 1, 1985, ACYF issued Information Memorandum ACYF-IM-85-24. This IM distributed for fiscal forms for reporting financial data for title IV-E foster care and adoption assistance. Shortly before we issued the IM, there were several changes made to data items on page one of the Quarterly Statement of Expenditures, Form No. IV-E-2. Item 8 on page two, which refers to data items on page one, was not edited to reflect the latest changes and is now being revised.

Also, subsequent to the issuance of the IM, there have been a number of questions asked concerning items 9 and 10 on page two. Both of these items, being revised to more clearly define what information is needed.

The attached revision of Form No. IV-E-2 reflects the above changes.

INFORMATION: The attached Quarterly Statement of Expenditures, Form No. IV-E-2, replaces the version issued on August 1, 1985 with ACYF-IM-85-24. Changes have been made to items 8, 9 and 10 on page two of the form.

Item 8 now requires an explanation for changes of five percent or more for items 5a, d and f on page one.

For item 9, column (1), enter the number of children who are in substitute care on the last day of the quarter. This is an unduplicated count of all foster children and differs from the average

monthly number of children listed on page one of the form. Substitute care is defined in the Voluntary Cooperative Information System (VCIS) as: "children residing outside their own homes under the case management and planning responsibility of the primary state child welfare agency, or child placing agencies under contract to the primary agency. Residing outside their own homes includes such living arrangements as foster family or adoptive foster homes, group homes, child care facilities, emergency shelter care, supervised independent living, non-finalized adoptive home placements and all other arrangements regarded as 24-hour substitute care by the state agency, except finalized adoptive home placements." (Do not include children in non-finalized adoptive placements receiving title IV-E or State adoption assistance payments.)

In column (2) include the total amount of maintenance payments made for the quarter (not only the last day of the quarter) for all children counted in column (1) for whom claims are not made under IV-E. Do not include the State share of IV-E maintenance payments.

In column (3) include the total amount (State and Federal share) of maintenance payments made for the quarter (not only the last day of the quarter) for all the children counted in column (1) for whom claims are made under IV-E. This is a change in the form to make columns (2) and (3) consistent and the information easier to provide.

In item 10, column (1), enter the number of children who were entrants into substitute care from elsewhere during the quarter. This is an unduplicated count of children. If a child was placed into care, returned to his home and then placed into care again during the past quarter, they are to be counted only once. Likewise, a child moved from one type of facility into another, e.g., foster home to group home or public institution, should be counted only once.

For columns (2) and (3), enter for entrants into foster care the total amount of maintenance payments, using the same instructions that apply to item 9, columns (2) and (3).

EFFECTIVE DATE: Reports submitted after December 31, 1985.

INQUIRIES: Regional Program Director for Children, Youth and Families

/s/

Dodie Livingston
Commissioner

[Attachment](#) - Quarterly Statement of Expenditures Department of Health and Human Services - Form No. IV-E-2

QUARTERLY STATEMENT OF EXPENDITURES

DEPARTMENT OF HEALTH AND HUMAN SERVICES FOSTER CARE AND ADOPTION ASSISTANCE OHDS, ACYF

1. Employer Identification No. 0980-0131
2. OMB Approval Approved through 12/31/87
3. Recipient Organization (Name and complete address, including zip code)
4. Period Covered by this Report FROM (month, day, year) TO (month, day, year)
- 5.

PROGRAM/ACTIVITIES		(1) AVG. MO. No. OF CHILDREN FOR WHOM PAYMENTS WERE MADE	(2) ASSISTANCE PAYMENTS	(3) STATE AND LOCAL ADMINISTRATION	(4) STATE AND LOCAL TRAINING

a. Amount computable for Federal funding for Non-Voluntary Foster Care	Current Quarter Data	XXXXXXXXXX XXXX			
b. Matching rate for Federal share		XXXXXXXXXX XXXX		50%	75%
c. Federal share of Non-Voluntary Foster Care		XXXXXXXXXX XXXX			
d. Amount computable for Federal funding for Voluntary Foster Care					
e. Federal share of Voluntary Foster Care		XXXXXXXXXX XXXX			

f. Amount computable for Federal funding for Adoption Assistance		XXXXXXXXXX XXXX			
g. Federal share of Adoption Assistance		XXXXXXXXXX XXXX			
h. Federal share of Child Support		XXXXXXXXXX XXXX		XXXXXXXXXX XXXX	XXXXXXXXXX XXXX
Collections received		XXXXXXXXXX XXXX		XXXXXXXXXX XXXX	XXXXXXXXXX XXXX

i. Decreasing adjustments as a result of HHS Audit ACN #					
j. Federal share of other decreasing claims from prior quarters	Adjustments for Non-Voluntary Foster Care				
k. Federal share of adjustments increasing claims from prior quarters					

l. Decreasing adjustments as a result of HHS Audit ACN #					
m. Federal share of other decreasing claims from prior quarters	Adjustments for Voluntary Foster Care				
n. Federal share of adjustments increasing claims					

from prior quarters					

o. Decreasing adjustments as a result of HHS Audit ACN #					
p. Federal share of other decreasing claims from prior quarters	Adjustments for Adoption Assistance				
q. Federal share of adjustments increasing claims from prior quarters					

6. Remarks

7. CERTIFICATION

I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures are for the purposes set forth in the award documents

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL

DATE REPORT SUBMITTED

TYPE OR PRINT NAME AND TITLE

TELEPHONE (Area Code, number and extension)

8. Explain changes from most recent expenditures report of + or - 5% or more for numbers 5a, d and f on page 1 of this form. (Provide answers on an attached sheet)

9.

		# of Foster Children on last day of quarter	Payments for Children not claimed	Payments for Children claimed
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		(1)	under title IV-E (\$) (2)	under title IV-E (\$) (3)
Payments: Type of Foster Care	a. Foster Homes b. Private Institutions c. Public Institutions d. Family Related e. Group Homes f. Other (Identify) g. Total			

10.

	# of Children who are entrants into FC during the past quarter (1)	Payments for Children not claimed under title Is- printout (\$) (2)	Payments for Children claimed under IV-E (\$) (3)
a. Foster Homes b. Private Institutions c. Public Institutions d. Family Related e. Group Homes f. Other (Identify) g. Total			

INSTRUCTIONS FOR COMPLETING:

Quarterly Statement of Expenditures for Foster Care and Adoption Assistance under Title IV, Part E, of the Social Security Act.
(Form No. IV-E-2).

A. General

Use Form IV-E-2 to report quarterly expenditures of funds for Foster Care and Adoption Assistance under Title IV, Part E, of the Social Security Act. Submit the completed report, signed by the State Administrator of the State/jurisdiction agency or his designated representative, not later than thirty (30) days after the end of each calendar quarter to:

Formula Grants Branch, Management Support Division
Administration for Children Youth and Families

P.O. Box 1182
Washington, D.C. 20013

At the same time, send one copy of the report to the appropriate Regional Program Director for Children, Youth and Families.

B. Detailed Instructions

Line 1:

Enter the Employer Identification Number assigned by the Internal Revenue Service. This should be the same number as shown on the computation sheet attached to the quarterly grant award.

Line 2:

If there are attachments to this form, for purposes of clarification they should be numbered and included in the page count. In all cases, the IV-E-2 will be pages 1 and 2.

Line 3:

Self-explanatory.

Line 4:

From: Enter the beginning date of the calendar quarter being reported on. To: Enter the ending date of the calendar quarter being reported on.

Line 5:

Column 1 is used to report data for the average monthly number of children for whom payments were made.

Column 2 is used to report data for assistance payments.

Enter amounts for State and local administration expenditures in column 3.

Enter the amounts for State and local training in column 4.

For items 5.a, d. and f. explain on an attached sheet if the data is not complete for all jurisdictions in the State, or if the report is for a longer or shorter period than the current quarter. Note the specific applicable items and provide the missing information as soon after this report as possible.

5.a.

Enter in column 1 the average monthly number of children for whom assistance payments were made for Non-Voluntary Foster Care. Enter in columns 2, 3 and 4 the amounts of expenditures computable or subject to Federal matching that are allowable under Federal law, regulation and policy for Non-Voluntary Foster Care, without regard to the amount of the allotment limitation.

5.b.

Enter in column 2 the appropriate Federal Medical Assistance³ Percentage (FMAP) under assistance payments.

5.c.

Enter in columns 2, 3 and 4 the amounts obtained by multiplying the amounts on line 5.a times the appropriate Federal share matching rates on line 5.b.

5.d.

Enter in column 1 the average monthly number of voluntary Foster Care. Enter in columns 2, 3 and 4 the amounts of expenditures computable or subject to Federal matching that are allowable under Federal law, regulation and policy for Voluntary Foster Care, without regard to the amount of the allotment limitation.

5.e.

Enter in columns 2, 3 and 4 the amounts obtained by multiplying the amounts on line 5.d. times the appropriate Federal share matching rates on line 5.b.

5.f.

Enter in column 1 the average monthly number of children for whom assistance payments were made for Adoption Assistance. Enter in columns 2, 3 and 4 the amounts of expenditures computable or subject to Federal matching that are allowable under Federal law, regulation and policy for Adoption Assistance.

5.g.

Enter in columns 2, 3 and 4 the amounts obtained by multiplying the amounts on line 5.f. times the appropriate Federal share matching rates on line 5.b.

5.h.

In column 2, enter the total Federal share of all title IV-D Child Support collections received by the State/jurisdiction from or on account of recipients of assistance payments during this quarter.

Enter adjustments for Non-Voluntary Foster Care on lines 5.i., 5.j. and 5.k.

5.i.

Enter in column 1 the average monthly number of children for whom assistance payments were made for the adjustment described below. In columns 2 through 4, enter the Federal share of adjustments made during this quarter as a result of a Federal audit report. Omit adjustments reported on previous quarterly statements of expenditures (unless this one is a revision). If the audit report covered more than foster care (or adoption assistance), enter only the amounts applicable to foster care (or adoption assistance). Specify the HHS Audit control number in the space provided in the stub. If the amount consists of more than one adjustment, provide itemized details on an attached page.

5.j.

Enter in column 1 the average monthly number of children for whom assistance payments were made for the adjustment described below. In columns 2 through 4, enter the total Federal share of all decreasing adjustments during this quarter (other than those reports on line 5.i.) that are necessary to correct an amount reported in a prior period. Include also any collections received by the State/jurisdiction from or on account of recipients of assistance payments during this quarter exclusive of title IV-D Child Support Enforcement. On an attached page, provided an accounting of the adjustments reported which indicates their amounts, program, purpose and the fiscal year and quarter to which they apply.

5.k.

Enter in column 1 the average monthly number of children for whom assistance payments were made for the adjustment described below, In columns 2 through 4, enter

the Federal share of adjustments during this quarter increasing claims for expenditures in prior periods. On an attached page, provide an accounting of the adjustments reported on which indicates their amounts, program, purpose and the fiscal year and quarter to which they apply.

Enter adjustments for Voluntary Foster Care on lines 5.l., 5.m. and 5.n. using the instructions for lines 5.i., 5.j. and 5.k., respectively.

Line 6: Self-explanatory.

Line 7: In the blocks provided, complete and sign the certification of the report. It should be completed and signed by the Executive Officer of the State/jurisdiction agency or designated representative. Copies of the report may carry the signatory's stamped signature or initials.

Line 8: On an attached sheet, explain quarterly increases or decreases of 5% or more from the State's most recent expenditure report for each entry on lines 5a, d and f.

Line 9:

Column 1: Enter the number of children who are in substitute care on the last day of the quarter. This is an unduplicated count of all foster children and differs from the average monthly number of children listed on page one of the form. Substitute care is defined in the Voluntary Cooperative Information System (VCIS) as: "children residing outside their own homes under the case management and planning responsibility of the primary state child welfare agency, or child placing agencies under contract to the primary agency. Residing outside their own homes includes such living arrangements as foster family of adoptive foster homes, group homes, child care facilities, emergency shelter care, supervised independent living, non-finalized adoptive home placements and all other arrangements regarded as 24-hour substitute care by the state agency, except finalized adoptive home placements." (Do not include children in non-finalized adoptive placements receiving title IV-E or State adoption assistance payments.)

Column 2: Include the total amount of maintenance payments made for the quarter (not only the last day of the quarter) for all children counted in column (1) for whom claims are not made under IV-E. Do not include the State share of IV-E maintenance payments.

Column 3: Include the total amount (State and Federal share) of maintenance payments made for the quarter (not only the last day of the quarter) for all the children counted in column (1) for whom claims are made under IV-E. This is a change in the form to make columns (2) and (3) consistent and the information easier to provide.

Line 10:

Column 1: Enter the number of children who were entrants into substitute care from elsewhere during the quarter. This is an unduplicated count of children. If a child was placed into care, returned to his home and then placed into care again during the past quarter, they are to be counted only once. Likewise, a child moved from one type of facility into another, e.g., foster home to group home or public institution, should be counted only once.

Columns 2 and 3: Enter for entrants into foster care the total amount of maintenance payments, using the same instructions that apply to item 9, columns (2) and (3).