# Adoption Savings in Child Welfare

August 2026

# Meet Your Presenters

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PUBLIC KNOWLEDGE®

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## What You Will Leave With

01 —— An understanding of the definition and eligibility criteria for an "Applicable Child."

02 —— Familiarity with the available methods for calculating savings.

03 —— Knowledge of the requirements for reinvestment and minimum spending compliance.

04 —— How to use accurate data and calculate the savings.

## Myth or Fact

**"Adoption savings are extra funds that agencies can spend on anything.“**

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**"Adoption savings must be used to support child welfare purposes."**

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**"Every state reinvests adoption savings in the same way."**

# What Are Adoption Savings and Reinvestment?

**Adoption Savings:**
The state funds saved as federal support for Title IV-E adoption assistance expanded under the *Fostering Connections to Success and Increasing Adoptions Act of 2008.*

**Reinvestment:**
The additional funds created by the adoption savings must be used in a certain way described later.

# Applicable Child: Definition and Eligibility

# Applicable Child Definition

**A child whose Title IV-E adoption assistance eligibility is determined under the Fostering Connections to Success and Increasing Adoptions Act of 2008. The applicable child rules eliminated the historical AFDC income eligibility requirement over a phased-in period, making the child eligible for federal adoption assistance funding and inclusion in adoption savings calculations.**

**(Public Law 110-351) enacted on October 7, 2008**

## Eligibility Criteria

For current Title IV-E adoption assistance and adoption savings calculations, the "applicable child" criteria are much simpler than they were in the past. Since July 1, 2024, **all** children are evaluated under the applicable child rules regardless of age.

**Other criteria:**

Has been determined by the state to have special needs

Meets Title IV-E adoption assistance eligibility requirements

Has an adoption assistance agreement in place prior to finalization of the adoption

# Applicable Child Criteria Prior to July 1, 2024

| Fiscal Year | Applicable Age | Fiscal Year | Applicable Age |
|---|---|---|---|
| 2010 | 16 | 2015 | 6 |
| 2011 | 14 | 2016 | 4 |
| 2012 | 12 | 2017-2023 | 2 |
| 2013 | 10 | 2024 to 06/30/24 | 2 |
| 2014 | 8 | 07/01/24 or later | Any Age |

# Key Considerations When Determining Eligibility

| | |
|---|---|
| Identifying an applicable child | Understanding how that eligibility affects the savings calculation |
| Determining whether the child is Title IV-E eligible | Calculating and documenting savings correctly |

# Let’s Take a Look

## NC Adoption Savings Calculation Template

### Federal Fiscal Year: 20xx

| Worksheet Guidance | | Color Coding |
|---|---|---|
| | Enter or Copy and Paste Data from Main Report | |
| | Formulas (Do not enter data) | |
| | Data Validation must enter SFHF, IVE (without dash), All County, or leave blank if non applicable | |
| | Quality Assurance (Age and Funding Source Validation) | |
| | Data Table with Formulas (Non Applicable) | |
| | Data Table with Formulas (Applicable Only) | |
| | Data Table with Formulas (Applicable & IVE) | |

| Status | 5012 | 5120 | RandomNo | OverSample | SIS ID | County Name | Client Birthdate | Final Order Date | Age (months) | FFY of Final Order | Last DOB to be Applicable | App due to DOB and FFY of FO | APP due to Sibling or Time in Care (enter 1 if applicable) | Original FC Funding from 5120 or CPPS (Enter SFHF, IVE, or All County) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | 1/1/2014 | 1/1/2017 | 36 | 2017 | 9/30/15 | 1 | | SFHF |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |
| | | | | | | | | | 0 | 1900 | NA | 0 | | |

Adoption Savings Template

# Let’s Take a Look

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Sample Size Data Validity ⇨ | Yes | | ⇦ Enter CB Method Case Review Sample Size here | | | | |
| | Sample Cases - Title IV-E Adoption Assistance Payment Status | | | Sample Cases With (YES) Title IV-E Adoption Assistance Payments - Case Eligibility Status Determinations | | | | | |
| | Col. A | Col. B | Data Validity Check Col. C | Col. D | Col. E | Col. F | Col. G | Data Validity Checks | |
| FFY Activity Month | W/O Title IV-E Adoption Assistance Payments (NO) | With Title IV-E Adoption Assistance Payments (YES) | Col. A + Col. B Equals Sample Size (Yes or No) | Not Subject to Applicable Child Status (NO) | Title IV-E Eligible With Applicable Child Only Status (YES) | Applicable Child - Title IV-E Eligible W/O Applicable Child Status (NO) | Determinations (Must Equal Col. B & Not Exceed Sample Size) | Col. G = Col. B (Yes or No) | Col. G Does Not Exceed Sample Size (Yes or No) |
| | Answer in Col. A or B (No entries) | | No entries | If Col. B is marked, answer in Col. D, E, or F (No entries) | | | No entries | No entries | No entries |
| October | 0 | 0 | Yes | 0 | 0 | 0 | 0 | Yes | Yes |
| November | 0 | 0 | Yes | 0 | 0 | 0 | 0 | Yes | Yes |
| December | 0 | 0 | Yes | 0 | 0 | 0 | 0 | Yes | Yes |
| January | 0 | 0 | Yes | 0 | 0 | 0 | 0 | Yes | Yes |
| February | 0 | 0 | Yes | 0 | 0 | 0 | 0 | Yes | Yes |
| March | 0 | 0 | Yes | 0 | 0 | 0 | 0 | Yes | Yes |

| QA 18 yr old check | QA Should the child remain in the sample? | Non App (Col D on ACF CB Method CalcsStep 1.(b) table | App Only (Col E on ACF CB Method Calcs Step 1.(b) table | App & IVE Eligible (Col F on ACF CB Method Calcs Step 1.(b) table) | 10/31/xxxx | 11/30/xxxx | 12/31/xxxx | 1/31/xxxx | 2/28/xxxx | 3/31/xxxx | Left Blank Intentionally | Non App Oct | Non App Nov | Non App Dec | Non App Jan | Non App Feb | Non App Mar | App Only Oct | App Only Nov | App Only Dec | App Only Jan |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 | 1 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Adoption Savings Template

Microsoft Excel

# Let’s Take a Look

| | AL | AM | AN | AO | AP | AQ | AR | AS | AT | AU | AV | AW | AX | AY | AZ | BA |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13 | App Only Feb | App Only Mar | App & IVE Oct | App & IVE Nov | App & IVE Dec | App & IVE Jan | App & IVE Feb | App & IVE Mar | **Notes** | Left Blank Intentionally | Age in months during Oct payment month | Age in months during Nov payment month | Age in months during Dec payment month | Age in months during Jan payment month | Age in months during Feb payment month | Age in months during Mar payment month |
| 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |

Adoption Savings Template

# Savings Calculation Methods

# Savings Calculation Methods

Children's Bureau (CB) Method – Sample-Based

Actual Method

Alternative Approved Method

# Savings Calculation Methods

## Children's Bureau (CB) Method – Sample-Based

- CB selects a random sample of Title IV-E adoption assistance cases during the PUR
- Identifies children who are considered "Applicable Child Only" cases (children who would not have been IV-E eligible under the old rules).
- Determines the percentage of applicable child-only cases in the sample.
- Applies that percentage to statewide claims and expenditures to estimate total adoption savings.

# Savings Calculation Methods

## Actual Method

- Identifies all applicable child-only cases.
- Uses actual claims and expenditures rather than estimates from a sample.
- Calculates savings based on the actual federal Title IV-E adoption assistance payments and related claims made on behalf of those children.

# Savings Calculation Methods

## Alternative Approved Method

- The Children's Bureau reviews and approves it before use.

# Common Calculation Errors

## Using Inaccurate or Incomplete Data

- Missing adoption assistance payment data.
- Using outdated eligibility information.
- Relying on data from incorrect reporting periods.
- Failing to reconcile data across multiple systems.

# Common Calluation Errors

## Errors in Savings Calculations

- Applying the wrong calculation methodology
- Using incorrect federal participation rates (FMAP) or claim amounts
- Mathematical errors when calculating total savings
- Double-counting expenditures or savings amounts
- Failing to document the sampling process

# Common Calculation Errors

## Incorrectly Identifying Applicable Child Cases

- Including children who do not meet the applicable child eligibility requirements.
- Failing to identify all eligible applicable child cases.
- Misclassifying children as "applicable child only" when they would have qualified under prior Title IV-E eligibility rules.

# Common Calculation Errors

## Reinvestment Tracking Errors

- Misreporting the amount of savings available for reinvestment
- Failing to track expenditures funded by adoption savings
- Including expenditures that are not allowable under federal requirements
- Inadequate documentation supporting reinvestment activities

# Common Calculation Errors

## Documentation and Audit Issues

- Insufficient documentation supporting eligibility determinations
- Missing records used to support savings calculations
- Inability to demonstrate how reported savings amounts were derived
- Lack of written procedures for calculating and reporting savings

# Data Sources and Savings Calculations

# Data Sources and Savings Calculations

## Identifying reliable data sources

Reliable data sources for adoption savings calculations include the state's child welfare information system, Title IV-E eligibility records, adoption assistance payment records, financial claiming systems, case documentation, and annual adoption savings reports. These sources provide the information needed to identify applicable children, verify eligibility, and accurately calculate and report adoption savings.

# Data Sources and Savings Calculations

## Validating data accuracy

| | |
|---|---|
| **Accurate** | Reflects actual case and payment information |
| **Complete** | Includes all required eligibility and expenditure data |
| **Current** | Uses the correct federal fiscal year and reporting period |
| **Verifiable** | Supported by source documentation |
| **Consistent** | Matches information across eligibility, payment, and financial systems |

# Let’s Take a Look

Form CB-496 (All Parts) - OMB Approved Mar. 9, 2020
U.S. DEPARTMENT OF HEALTH and HUMAN SERVICES
Administration on Children, Youth and Families
Children's Bureau

- Data Entry Permitted
- Calculated Through Embedded Formula

Control No. 0970-0510
Expires : 05/31/2021

## FORM CB-496: TITLE IV-E PROGRAMS QUARTERLY FINANCIAL REPORT

## PART 2: PRIOR QUARTER EXPENDITURE ADJUSTMENTS

(Attach this report to Part 1. Use as many attachments as necessary.)

*Applicable Program:* Foster Care | Adoption Assistance | Guardianship Assistance | Prevention Services | Kinship Navigator

*State/ Tribe:* | *Current (Claiming) Quarter Ended:* | *Mark Box:* *Initial Report* / *Revised Report*

| (A) Total Adjustment | (B) Federal Share of Adjustment | (C) Funding Category* | (D) Applicable to Fiscal Quarter Ended | (E) Adjustment Identification and Explanation |
|---|---|---|---|---|
| **SECTION A: INCREASING ADJUSTMENTS** | | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ - | $ - | | <==== TOTAL INCREASING ADJUSTMENTS | |
| **SECTION B: DECREASING ADJUSTMENTS** | | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ | $ | | | |
| $ - | $ - | | <==== TOTAL DECREASING ADJUSTMENTS | |
| $ - | $ - | <==== NET ADJUSTMENTS (Section A Totals minus Section B Totals) | | |

* Funding Category Codes - See form CB-496, Part 2 instructions for a complete list of applicable codes.

Form CB-496 [Part 2] (01/01/2020) Replaces 10/01/2018 version.

# Let’s Take a Look

**Tracking Expenditures of Adoption Savings (AS) By Federal Fiscal Year (FFY) Calculated - FFYs 2015 Thru 2025**

**Title IV-E Agency Name:**

**Preparer's Name/Title:**

**Date Prepared:**

**Table 1 - Annual Form CB-496 Part 4 AS Reporting (Latest Submitted Report) Thru FFY 2025:** 0

| Row | Adoption Savings as Reported On Form CB-496 Part 4 (Line & Column) for Each FFY | FFY 2025 Reported | FFY 2024 Reported | FFY 2023 Reported | FFY 2022 Reported | FFY 2021 Reported | FFY 2020 Reported |
|---|---|---|---|---|---|---|---|
| 11 | Reporting Period - Total Calculated AS (Ln. 7C) | $ 16,097,932 | $ 13,354,543 | $ 13,126,635 | $ 14,537,475 | $ 14,086,918 | $ 6,272,881 |
| 12 | Current FFY - Post-Adoption/Post-Guardianship Services AS Expenditures (Ln. 10A) | $ 3,033,774 | $ 1,088,931 | $ 442,102 | $ 961,921 | $ 784,315 | $ 909,779 |
| 13 | Prior Reported FFYs - Post-Adoption/Post-Guardianship Services AS Expenditures (Ln. 10B) | | | | | | |
| 14 | Reporting Period Total - Post-Adoption/Post-Guardianship Services AS Expenditures (Ln. 10C) | $ 3,033,774 | $ 1,088,931 | $ 442,102 | $ 961,921 | $ 784,315 | $ 909,779 |
| 15 | Current FFY - Services For Children At Risk of Foster Care AS Expenditures (Ln. 11A) | $ 2,306,335 | | | | | |
| 16 | Prior Reported FFYs - Services For Children At Risk of Foster Care AS Expenditures (Ln. 11B) | $ 222,489 | | | | | |
| 17 | Reporting Period Total - Services For Children At Risk of Foster Care AS Expenditures (Ln. 11C) | $ 2,528,824 | $ - | $ - | $ - | $ - | $ - |
| 18 | Current FFY - Other Title IV-B or Title IV-E Allowable Services AS Expenditures (Ln. 12A) | $ 5,860,917 | $ 4,896,429 | $ 1,984,492 | $ 3,100,439 | $ 1,529,139 | $ 4,000,721 |
| 19 | Prior Reported FFYs - Other Title IV-B or Title IV-E Allowable Services AS Expenditures (Ln. 12B) | | | | | | |
| 20 | Reporting Period Total - Other Title IV-B or Title IV-E Allowable Services AS Expenditures (Ln. 12C) | $ 5,860,917 | $ 4,896,429 | $ 1,984,492 | $ 3,100,439 | $ 1,529,139 | $ 4,000,721 |
| 21 | Reporting Period - Total AS Expenditures (Line 13C) | $ 11,423,515 | $ 5,985,360 | $ 2,426,594 | $ 4,062,360 | $ 2,313,454 | $ 4,910,500 |
| 22 | Cumulative Unexpended Calculated AS Balance (Line 17C) | $ 59,594,993 | $ 54,920,576 | $ 47,551,393 | $ 36,851,352 | $ 26,376,237 | $ 14,602,773 |
| 23 | Calculated Unexpended Current FFY Calculated AS | $ 4,674,417 | $ 7,369,183 | $ 10,700,041 | $ 10,475,115 | $ 11,773,464 | $ 1,362,381 |
| 24 | Math Check: Calculated Cumulative Unexpended AS Balance = Line 17C | Match | Match | Match | Match | Match | Match |

| Row | Adoption Savings as Reported On Form CB-496 Part 4 (Line & Column) for Each FFY | FFY 2019 Reported | FFY 2018 Reported | FFY 2017 Reported | FFY 2016 Reported | FFY 2015 Reported | FFYs 2015-2022 Cumulative |
|---|---|---|---|---|---|---|---|
| 11 | Reporting Period - Total Calculated AS (Ln. 7C) | $ 3,381,354 | $ 3,661,873 | $ 2,103,142 | $ 2,078,339 | $ 2,015,684 | $ 90,716,776 |
| 12 | Current FFY - Post-Adoption/Post-Guardianship Services AS Expenditures (Ln. 10A) | | | | | | $ 7,220,822 |
| 13 | Prior Reported FFYs - Post-Adoption/Post-Guardianship Services AS Expenditures (Ln. 10B) | | | | | | $ - |
| 14 | Reporting Period Total - Post-Adoption/Post-Guardianship Services AS Expenditures (Ln. 10C) | $ - | $ - | $ - | $ - | $ - | $ 7,220,822 |
| 15 | Current FFY - Services For Children At Risk of Foster Care AS Expenditures (Ln. 11A) | | | | | | $ 2,306,335 |
| 16 | Prior Reported FFYs - Services For Children At Risk of Foster Care AS Expenditures (Ln. 11B) | | | | | | $ 222,489 |
| 17 | Reporting Period Total - Services For Children At Risk of Foster Care AS Expenditures (Ln. 11C) | $ - | $ - | $ - | $ - | $ - | $ 2,528,824 |
| 18 | Current FFY - Other Title IV-B or Title IV-E Allowable Services AS Expenditures (Ln. 12A) | | | | | | $ 21,372,137 |
| 19 | Prior Reported FFYs - Other Title IV-B or Title IV-E Allowable Services AS Expenditures (Ln. 12B) | | | | | | $ - |
| 20 | Reporting Period Total - Other Title IV-B or Title IV-E Allowable Services AS Expenditures (Ln. 12C) | $ - | $ - | $ - | $ - | $ - | $ 21,372,137 |
| 21 | Reporting Period - Total AS Expenditures (Line 13C) | $ - | $ - | $ - | $ - | $ - | $ 31,121,783 |
| 22 | Cumulative Unexpended Calculated AS Balance (Line 17C) | $ 13,240,392 | $ 9,859,038 | $ 6,197,165 | $ 4,094,023 | $ 2,015,684 | $ 59,594,993 |
| 23 | Calculated Unexpended Current FFY Calculated AS | $ 3,381,354 | $ 3,661,873 | $ 2,103,142 | $ 2,078,339 | $ 2,015,684 | |
| 24 | Math Check: Calculated Cumulative Unexpended AS Balance = Line 17C | Match | Match | Match | Match | Match | |

# Let's Take a Look

Table 2 - CB-496 Part 4 Reported Expenditures of Calculated AS - Broken Out By FFY In Which AS Funds Were Calculated: 0

FFY of Calculated Adoption Savings To Which Reported Expenditures Are Attributable

| FFY Calculated AS Funds "1"→ | FFY 2025 | FFY 2024 | FFY 2023 | FFY 2022 | FFY 2021 | FFY 2020 | FFY 2019 | FFY 2018 | FFY 2017 | FFY 2016 | FFY 2015 | FFYs 2015-2022 | Table 1 Amount | Match? |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Calculated AS - Ln. 7C (No Entries) | $ 16,097,932 | $ 13,354,543 | [illegible] | $ 14,537,475 | [illegible] | $ 6,272,881 | $ 3,381,354 | $ 3,661,873 | $ 2,103,142 | $ 2,078,339 | $ 2,015,684 | $ 90,716,776 | $ 90,716,776 | Yes |
| AS Expenditures as Reported "2" | | | | | | | | | | | | | | |
| FFY 2015 - Line 10, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2015 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2015 - Line 12, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2016 - Line 10, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2016 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2016 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2016 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2016 - Line 12, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2016 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY Calculated AS Funds "1" AS Expenditures as Reported "2" | FFY 2025 | FFY 2024 | FFY 2023 | FFY 2022 | FFY 2021 | FFY 2020 | FFY 2019 | FFY 2018 | FFY 2017 | FFY 2016 | FFY 2015 | FFYs 2015-2022 | Table 1 Amount | Match? |
| FFY 2017 - Line 10, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2017 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2017 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2017 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2017 - Line 12, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2017 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2018 - Line 10, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2018 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2018 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2018 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2018 - Line 12, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2018 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY Calculated AS Funds "1" AS Expenditures as Reported "2" | FFY 2025 | FFY 2024 | FFY 2023 | FFY 2022 | FFY 2021 | FFY 2020 | FFY 2019 | FFY 2018 | FFY 2017 | FFY 2016 | FFY 2015 | FFYs 2015-2022 | Table 1 Amount | Match? |
| FFY 2019 - Line 10, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2019 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2019 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2019 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2019 - Line 12, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2019 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2020 - Line 10, Column A | | | | | | | | | | $ 305,074 | $ 604,705 | $ 909,779 | $ 909,779 | Yes |
| FFY 2020 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2020 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2020 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2020 - Line 12, Column A | | | | | | | | | $ 1,134,905 | $ 1,454,837 | $ 1,410,979 | $ 4,000,721 | $ 4,000,721 | Yes |
| FFY 2020 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY Calculated AS Funds "1" AS Expenditures as Reported "2" | FFY 2025 | FFY 2024 | FFY 2023 | FFY 2022 | FFY 2021 | FFY 2020 | FFY 2019 | FFY 2018 | FFY 2017 | FFY 2016 | FFY 2015 | FFYs 2015-2022 | Table 1 Amount | Match? |
| FFY 2021 - Line 10, Column A | | | | | | | | | $ 465,887 | $ 318,428 | | $ 784,315 | $ 784,315 | Yes |
| FFY 2021 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2021 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2021 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2021 - Line 12, Column A | | | | | | | | $ 1,191,845 | $ 337,294 | | | $ 1,529,139 | $ 1,529,139 | Yes |
| FFY 2021 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2022 - Line 10, Column A | | | | | | | | $ 796,865 | $ 165,056 | | | $ 961,921 | $ 961,921 | Yes |
| FFY 2022 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2022 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2022 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2022 - Line 12, Column A | | | | | | | $ 1,728,973 | $ 1,371,466 | | | | $ 3,100,439 | $ 3,100,439 | Yes |
| FFY 2022 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2023 - Line 10, Column A | | | | | | | $ 140,405 | $ 301,697 | | | | $ 442,102 | $ 442,102 | Yes |
| FFY 2023 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2023 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2023 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2023 - Line 12, Column A | | | | | | $ 1,346,517 | $ 637,975 | | | | | $ 1,984,492 | $ 1,984,492 | Yes |
| FFY 2023 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2024 - Line 10, Column A | | | | | | $ 214,930 | $ 874,001 | | | | | $ 1,088,931 | $ 1,088,931 | Yes |
| FFY 2024 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2024 - Line 11, Column A | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2024 - Line 11, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2024 - Line 12, Column A | | | | | $ [illegible] | $ 3,044,500 | | | | | | $ 4,896,429 | $ 4,896,429 | Yes |
| FFY 2024 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2025 - Line 10, Column A | | | | | $ 1,366,840 | $ 1,666,934 | | | | | | $ 3,033,774 | $ 3,033,774 | Yes |
| FFY 2025 - Line 10, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| FFY 2025 - Line 11, Column A | | | | $ 1,120,132 | $ 1,186,203 | | | | | | | $ 2,306,335 | $ 2,306,335 | Yes |
| FFY 2025 - Line 11, Column B | | | | | $ 222,489 | | | | | | | $ 222,489 | $ 222,489 | Yes |
| FFY 2025 - Line 12, Column A | | | | | $ 5,860,917 | | | | | | | $ 5,860,917 | $ 5,860,917 | Yes |
| FFY 2025 - Line 12, Column B | | | | | | | | | | | | $ - | $ - | Yes |
| Total Expended FFY AS Funds | $ - | $ - | $ - | $ 1,120,132 | $ 10,488,378 | $ 6,272,881 | $ 3,381,354 | $ 3,661,873 | $ 2,103,142 | $ 2,078,339 | $ 2,015,684 | $ 31,121,783 | $ 31,121,783 | Yes |
| Listed Expenditures Do Not Exceed Calculated FFY AS? | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | |
| Total Unexpended FFY Calculated AS Funds | $ 16,097,932 | $ 13,354,543 | $ 13,126,635 | $ 13,417,343 | $ 3,598,540 | $ - | $ - | $ - | $ - | $ - | $ - | $ 59,594,993 | $ 59,594,993 | |

# Let’s Take a Look

**Table 3 - Results To Date: Utilization of Calculated AS Funds For Each FFY:** 0

| | FFY 2025 Calculated AS | FFY 2024 Calculated AS | FFY 2023 Calculated AS | FFY 2022 Calculated AS | FFY 2021 Calculated AS | FFY 2020 Calculated AS | FFY 2019 Calculated AS | FFY 2018 Calculated AS | FFY 2017 Calculated AS | FFY 2016 Calculated AS | FFY 2015 Calculated AS | FFYs 2015-2022 Cumulative |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Percentage of Calculated AS Expended - Line 10 | 0.00% | 0.00% | 0.00% | 0.00% | 9.70% | 30.00% | 30.00% | 30.00% | 30.00% | 30.00% | 30.00% | 5.21% |
| Line 10 Use Meets Minimum % (Yes/No/Possible)?*3 | Possible | Possible | Possible | Possible | Possible | Yes | Yes | Yes | Yes | Yes | Yes | |
| Percentage of Calculated AS Expended - Lines 10 + 11 | 0.00% | 0.00% | 0.00% | 7.71% | 19.70% | 30.00% | 30.00% | 30.00% | 30.00% | 30.00% | 30.00% | 4.66% |
| Lines 10+11 Use Meets Minimum % (Yes/No/Possible)?*3 | Possible | Possible | Possible | Possible | Possible | Yes | Yes | Yes | Yes | Yes | Yes | |
| Percentage of Calculated AS Expended - Line 12 | 0.00% | 0.00% | 0.00% | 0.00% | 54.75% | 70.00% | 70.00% | 70.00% | 70.00% | 70.00% | 70.00% | 12.56% |
| Percentage Remaining Unexpended | 100.00% | 100.00% | 100.00% | 92.29% | 25.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 65.69% |

*1- The FFY (column listings to the right) in which funds reported below as expended were calculated as Adoption Savings. Calculated AS cannot be expended prior to FFY in which it is calculated.

*2- The FFFY (row listings below) in which calculated AS was reported as expended. These entries identify how reported AS expenditures relate to calculated AS for each FFY as cited in each column heading. Enter all CB-496 Part 4 reported expenditures by line # on each row based on how amounts were reported (listed in Table 1 above) with a breakout of the FFY that these funds were calculated in the appropriate cell(s). The amounts entered on this Table in the "FFY" columns must, therefore, total to the amount reported and address the source FFY of the AS funds which may mean that portions of a reported amount may assignable to more than one column. For example, if in the FFY 2020 CB-496 Part 4 report, $100,000 was reported on Line 10A, this spreadsheet will need to detail the source "calculated" FFY for expenditures totaling $100,000. It is possible that some portion of the $100,000 is attributable to calculated AS in FFY 2015 thru FFY 2020. Note that on each row some cells are "blacked out" to indicate that assignment of reported expenditures to that cell is not permitted.

*3- Calculation based on reported use of calculated AS for each FFY to date. Status is "Yes" if applicable minimum percentage of calculated AS (i.e., 20% for Line 10 and 30% for Lines 10+11) is shown as met. Status is "Possible" if this parameter is not yet met, but a sufficient percentage of unexpended AS balance remains to meet minimum percentage. Status is "No" if minimum percentage not reported as met and the unexpended AS balance is insufficient to meet the applicable minimum percentage.

# Reinvestment and Minimum Spending Requirements

# Reinvestment and Minimum Spending Requirements

## Reinvestment rules and requirements

A Title IV-E agency must spend an amount **equal to the adoption savings** it realizes on allowable child welfare services under Titles IV-B or IV-E of the Social Security Act. In other words, if the agency calculates $500,000 in adoption savings, it must reinvest at least $500,000 in eligible child welfare services.

## Minimum Spending Thresholds

| Requirement | Minimum Amount |
|---|---|
| Total reinvestment in Title IV-B/IV-E allowable services | 100% of adoption savings |
| Post-adoption, post-guardianship, and prevention services | At least 30% of adoption savings |
| Post-adoption and post-guardianship services specifically | At least 20% of adoption savings (two-thirds of the 30%) |

# Compliance Expectations

- Adoption savings must **supplement, not supplant (post 2014),** existing federal or nonfederal funding. Agencies cannot simply replace current funding with adoption savings dollars.

- Savings do not have to be spent in the same federal fiscal year in which they are calculated, but agencies must track and report both the savings and how they are expended.

# Knowledge Check and Questions

# Thank you


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