

Utilization of State Adoption Incentives

CODING FOR DIRECT EXPENDITURES

For direct expenditures counties may use the State Adoption Incentive funding to cover local match as follows:

IV-E Reimbursement

Counties should code an eligible direct expenditure to the following financial code combination:

Project Code: JFSFP839 - State Adoption Activities

State adoption activities include but are not limited to, permanent placement of the child, and performing a case assessment and pre-adoptive activities relating to home studies; fair hearing and appeals; rate setting; grievance procedures; negotiation and review of adoption agreements; recruitment of adoptive homes; placement of the child in the adoptive home; case reviews conducted during a specific pre-adoptive placement for children who are legally free for adoption; case management and supervision prior to a final decree of adoption; referral to services; and development of the case plan. In addition, post adoption services provided to maintain and support the stabilization of the adoption.

Account Code: 518001 - Contract/Purchase Services

These are contracts and purchased services that support the finalization of adoption, for children in permanent custody, at 50% Federal Financial Participation (FFP) of the Adoption Assistance Eligibility Ratio.

BCFTA will reimburse the county for the IV-E allowable portion of the expenditure at 50% of the FFP of the Adoption Eligibility Ratio.

Calculating Eligible Local Match

Counties can calculate the amount of the State Adoption Activities expenditure that is eligible for reimbursement via the State Adoption Incentive Allocation by completing the following steps:

1. Multiply the State Adoption Activities Expenditure by the Adoption Assistance Eligibility Ratio to find the 'Expenditure amount Eligible for FFP'.
2. Multiply the 'Expenditure Eligible for FFP' by 50% to find the 'IV-E Reimbursement' amount.
3. Subtract the 'IV-E Reimbursement' amount from the 'State Adoption Activities Expenditure' amount to find the 'Local Match Obligation'.

The 'Local Match Obligation' is the amount that is eligible for reimbursement. The amount that can be claimed for the State Adoption Incentive Allocation is determined by the agency up to the county's actual allocation.

State Adoption Incentive Allocation Reimbursement

Counties must utilize the following financial code adjustment to indicate the amount of the Local Match Obligation to be claimed for reimbursement:

From Project Code/Account Code combination: JFSFP809-518001

To Project Code/Account Code combination: JFSFP838-518001

EXAMPLE

Sunshine County spends \$1,000 on allowable State Adoption Activities. The county's Adoption Assistance Ratio is 92.40%.

IV-E Reimbursement is coded as \$1,000 to JFSFP839-518001

Calculate the Eligible Local Match:

1. $\$1000 \times 92.40\% = \924 (Expenditures eligible for FFP)
2. $\$924 \times 50.00\% = \462 (IV-E Reimbursement)
3. $\$1000 - \$462 = \$538$ (Local Match Obligation)

State Adoption Incentive Allocation Reimbursement

Code (\$538) to JFSFP809-518001

Code \$538 to JFSFP838-518001

CODING FOR INDIRECT EXPENDITURES

Counties should code an eligible indirect expenditure to the following financial code combination:

Project Code: JFSFP838 State Adoption Incentive

State adoption incentive payments are received by counties for implementation of a State Adoption Incentive Program to support adoption activities during the year.

Account Code: 518001 - Contract/Purchase Services

The RMS codes associated with this funding are eligibility determinations (764), pre adoptive activities (769), and post adoption activities (787). Both match and non-allocated expenditures associated these RMS activities can be charged to the State Adoption Incentive Allocation.

An agency can use the CR514 report to identify expenditures that are allowable to code to State Adoption Incentive from SCPA.

In the example below the match expenditures associated with allowable RMS activity codes, 764, 769, and 787 is listed in the "Match" column in the amounts of \$16,735.23, \$117,398.79 and \$2,510.99.

If an agency used SCPA to fund these AA match expenditures, then the agency would complete a PAA to move expenditures to Adoption Incentive from SCPA as follows:

From: SCPA - Regular JFSCPSCP

To: Adoption Incentive JFSCPADI

IV-E AA Claim \$3.659

Agency Use	AA IV-E Days	Total Days	IV-E AA%	Apr AA Claim	May AA Claim	Jun AA Claim	Total AA Claim	IV-E Claim	Match	Pmt
JFSSPS764	29,760	36,951	80.54	10,177.39	13,277.70	10,015.37	33,470.46	16,735.23	16,735.23	16,316.85
JFSSPS769	29,760	39,501	75.34	71,395.06	93,143.98	70,258.53	234,797.57	117,398.79	117,398.79	114,463.82
JFSSPS770	29,760	39,501	75.34	86,864.39	113,325.67	85,481.59	285,671.65	142,835.83	142,835.83	139,264.93
JFSSPS787	29,760	30,750	96.78	1,527.03	1,992.22	1,502.73	5,021.98	2,510.99	2,510.99	2,448.22
Total:				188,868.87	221,758.67	167,268.22	668,861.88	278,480.84	278,480.84	272,488.82

In the CR514 example below the Non Allocated expenditures associated with RMS activity codes 769 and 787 are listed in the "Total NA" column in the amounts of \$20,118.63 and \$167.07.

Non Allocated

Agency Use	Apr NA	May NA	Jun NA	Total NA
JFSSPS761	88,445.67	115,388.68	87,037.71	290,872.04
JFSSPS769	6,117.49	7,981.03	6,020.11	20,118.63
JFSSPS770	7,442.98	9,710.31	7,324.49	24,477.78
JFSSPS787	50.80	66.28	49.99	167.07
Total:	102,056.94	133,146.28	100,432.30	335,635.52

In order to move the Non Allocated costs to AI from SCPA the agency will complete the COF and will include the amount to be charged to AI in the total amount of SCPA selected on the COF.

The agency can either complete a PAA or do a coding adjustment to move expenditures from SCPA to AI.

- PAA: From SCPA Regular JFSCPSCP to Adoption Incentive JFSCPADI **or**
- Coding Adjustment: From Project Code JFSFP847 SCPA to Project Code JFSFP838 AI

To manually calculate the indirect Match and Non Allocated costs that are allowable to recode from SCPA to AI, take the following steps:

Match Example:

1. Review the CR404 report and look for the expenditures associated with the A component for RMS program 760 activities 764, 769, and 787.

Example of CR404 Report RMS Expenditures for **A**:

- \$200 for CW - Adoption (JFSSPS760**A**) - SS - CW Title IV-E Eligibility (JFSSPS764)
- \$400 for CW - Adoption (JFSSPS760**A**) - SS - CW Custody Case Management (JFSSPS769)
- \$600 for CW - Adoption (JFSSPS760**A**) – SS - CW Post Final Adoption Activity (JFSSPS787)

2. Multiply expenditure amounts by 50%.

Example Calculation:

• $(\$200 * 50\%) + (\$400 * 50\%) + (\$600 * 50\%) = \600

3. Complete 2 PAA's to move the \$600.

- From IV-E Local Match AA JFSCP4EL
- To SCPA Regular JFSCPSCP

- From SCPA Regular JFSCPSCP
- To Adoption Incentive JFSCPADI

Non-Allocated Example:

1. Review the CR404 report and look for the expenditures associated with the N component for 769 and 787 RMS hits.

Example of CR404 Report RMS Expenditures for **N**

- \$100 for CW-Non-Allocated (JFSSPS760**N**) - SS-CW Post Final Adoption Activity (JFSSPS787)
- \$300 for CW-Non-Allocated (JFSSPS760**N**) - SS-CW Custody Case Management (JFSSPS769)

2. Complete the COF, including the amount to be charged to AI in the total amount of SCPA.

Example:

Agency has \$5,000 of non-allocated. They assign \$4,000.00 to other funding sources and \$1,000 to SCPA. The \$1,000 includes \$400 the agency wishes to move to AI.

3. Complete a PAA or do a coding adjustment to move \$400 from SCPA to AI

• PAA:

From: JFSCPSCP SCPA Regular
To: JFSCPADI Adoption Incentive

• Coding Adjustment:

From: Project Code JFSFP847 SCPA
To: Project Code JFSFP838 AI

For questions regarding the allowable activities please contact Dan Shook at Dan.Shook@jfs.ohio.gov. Please contact your ODJFS fiscal supervisor if you have further questions regarding the coding.