

CBC Final Expenditure Report Description

1. Lead Agencies may consider the total of all Maintenance Adoption Subsidy (MAS) funding sources as being available for its MAS need without regard to funding source.
 - a. If actual MAS expenditures exceed the total budget available, unearned Federal Medicaid Administration budget in Section C may be transferred to Maintenance Adoption Subsidies - Federal Title IV-E to cover the need. Any remaining deficit amount in MAS - Federal Title IV-E shall be considered as excess earnings and will be amended in the contract for the next fiscal year.
 - b. If the sum of all MAS expenditures is less than the total MAS budget available, any fund source issues will be handled within the total MAS budget except that unearned Federal Medicaid Administration budget from Section C may be transferred to Federal Title IV-E MAS and then unearned Title IV-E Adoption Assistance Administration for Section A&B may be used to the extent possible to minimize the use of state funds. Any remaining net unearned MAS funds are further addressed in # 3 below. After the adjustment in #3 below, any remaining unearned Federal Title IV-E MAS funds must be returned to the Department.
2. The CBC lead agency must return any unearned funds in the following categories:

State Access Visitation	SSFA Community Facilitation In-
SSFA Family Preservation	home and Out of Home
SSFA Family Support	PI Training
SSFA Time Limited Reunification	SACWIS Related
SSFA Adoption Promotion	Special Legislative Projects

Community Facilitation funds may be transferred to any of the other SSFA categories without a contract amendment. Any excess expenditures for any of the above funds should be recorded by the Lead Agency in the appropriate cost pool in Section A&B.

3. Net unearned funds or excess earnings is calculated after making the adjustment for unearned Federal Medicaid Administration budget described in #1 above. The calculation is performed as follows: total the balance of Title IV-E Adoption Assistance Administration and the Title IV-E Foster Care in Section A&B and the net Medicaid Administration from Section C.
 - a. If there are excess earnings occurring as a result of the calculation in the above paragraph, unearned Title IV-E Federal MAS funds in Section C will be used to offset the excess earnings to allow the Lead Agency the benefit of those earnings in the current fiscal year. If an excess earnings balance remains after this calculation the amount will be amended into the contract the next fiscal year.
 - b. If there is a net of unearned funds, the net unearned MAS – Other will be used to offset the amount to the extent possible. Any resulting unearned balance will be moved to Sections A&B, Other Fund Sources so that the funds can be utilized.
4. If the lead agency exceeds the Independent Living (IL) allocation in total, funds in Section A&B will be reduced and IL funds will be increased by the same amount. If the lead agency does not exceed the IL allocation in total, funds in Section A&B will be increased and IL funds will be reduced by the same amount. The lead agency must continue reporting all IL related expenses in the appropriate eligible funding category.
5. After all adjustments discussed above, any unearned funds in Medicaid Administration - State funds, Section A&B Other Fund Sources, and Section C MAS Other - State will be considered state funds eligible for roll forward into the next fiscal year.
6. Once all final expenditures reports have been received by the Department, a final Schedule of Funds for the prior Fiscal Year will be prepared reflecting the adjustments resulting from the statewide management of these funds. The Schedule of Funds will be distributed to all lead agencies within 30 days after all final expenditure reports are received.