

**Memorandum**

Date APR 22 1992
R. P. Kusserow

From Richard P. Kusserow
Inspector General

Subject The Use and Equity of Child Support Enforcement Incentive Payments at Selected States (A-09-91-00034)

To Jo Anne B. Bamhart
Assistant Secretary for
Children and Families

The attached final report summarizes the results of our on-site audits at nine selected States concerning the use of Child Support Enforcement (CSE) incentives and inequities in the incentive formula. The purpose of this audit was to determine how States use incentives and if there is a need for changes in the method used to pay incentives to States.

We have concluded that incentive payments were used primarily to fund the State or local jurisdictions' share of CSE costs. We found that some State governments realized significant savings from the State share of collections for Aid to Families with Dependent Children, while their counties incurred the costs of operating the CSE program. We also found that the method used for calculating incentives was often inconsistent with the Federal CSE performance objectives. We are recommending that incentives be based on the States' demonstrated capability to meet Federal CSE requirements and performance objectives.

The Administration for Children and Families (ACF) submitted a budget proposal to revise the method for calculating incentives. The purpose was to relate incentive payments with CSE program performance as a means of encouraging improved performance. We support the efforts of ACF to revise the incentive formula to improve performance and increase the equity of the incentive payments.

We would appreciate being advised in 60 days on the status of actions taken on our recommendations. If you have any questions, please call me or have your staff contact John A. Ferris, Assistant Inspector General for Human, Family and Departmental Services Audits, at (FTS) 269-1175.

Attachment

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**THE USE AND EQUITY OF CHILD
SUPPORT ENFORCEMENT INCENTIVE
PAYMENTS AT SELECTED STATES**



Richard P. Kusserow
INSPECTOR GENERAL

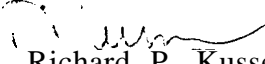
CIN: A-09-9 1-00034

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Date

From


Richard P. Kusserow
Inspector General

Subject

The Use and Equity Of Child Support Enforcement Incentive Payments at Selected States (A-09-91-00034)

To

Jo Anne B. Barnhart
Assistant Secretary for
Children and Families

This final report presents the results of our audit at nine selected States concerning the use of Child Support Enforcement (CSE) incentives and inequities in the incentive formula. Our report is one of several Office of Inspector General (OIG) reports issued on the CSE program and it follows the interim report issued to you on June 28, 1991 concerning CSE incentives. The purpose of this audit was to determine how States used incentive payments and to identify States' concerns about the equity of incentives and their efforts to meet the CSE program performance objectives.

We have concluded that incentive payments were used primarily to fund the State or local jurisdictions' share of CSE costs. Also, a portion of incentive payments either were deposited in State and local general funds for unrestricted use or provided funding for the State or local share of public assistance costs. We found that some State governments realized significant savings from the State share of collections for Aid to Families with Dependent Children (AFDC), while their counties incurred the costs of operating the CSE program. Recommendations related to the financial impact of incentive payments and States' CSE performance will be discussed in our draft report titled, "Child Support Enforcement Incentive Payments - Financial and Program Implications" (A-09-91-00147). This report is expected to be issued for comments within 30 days.

We also found that the method used for calculating incentives was often inconsistent with Federal CSE performance objectives and has resulted in inequities. We are recommending that incentives be based on the States' demonstrated capability to meet Federal CSE requirements and performance objectives.

The Administration for Children and Families (ACF) has submitted a budget proposal for Fiscal Year (FY) 1993 to change the incentive structure for a better connection between program performance and incentive payments. The ACF proposal would reward States for meeting specific performance

factors. Although the purpose of the proposal is to improve CSE program performance, ACF estimates that it would also result in accumulated savings to the Federal Government of over \$105 million by FY 1997. We believe the ACF proposal is consistent with our recommendations.

We have considered the ACF comments on our draft report in your March 23, 1992 memorandum and made appropriate adjustments in our final report. The ACF comments are presented in their entirety in APPENDIX A of this report.

BACKGROUND

Legislative History

The Congress provided incentive payments to encourage political subdivisions and States to cooperate in the collection of child support. The incentives also provided a financial reward for those entities that did not benefit from the recovery of AFDC costs. The Federal Government provided incentive payments of 10 or 25 percent of the AFDC child support collections, depending on how long the collections were past due.

The CSE Amendments of 1984 prescribed procedures for States to improve the effectiveness of child support enforcement. Child support enforcement typically involves local entities, including the courts. Frequently, States enter into cooperative agreements for certain enforcement services with prosecuting attorneys, other law enforcement agencies, and officials of family or domestic relations courts. The Congress anticipated that uniform procedures would increase compliance with child support orders throughout the Nation.

The 1984 Amendments also reduced the Federal share of administrative costs to 68 percent starting in FY 1988 and to 66 percent in FY 1990 and thereafter. The Congress reduced the Federal share of administrative costs with the intent that States' financial interest in the effectiveness of the CSE program would be increased.

The Amendments also revised the incentive formula to: (i) encourage States to develop programs that emphasize collections on behalf of all children and improve cost effectiveness and (ii) provide that incentive payments be paid on both AFDC and non-AFDC collections. Under the new formula, States receive incentive payments that range from 6 to 10 percent of both AFDC and non-AFDC collections, based on each State's collection-to-cost ratios (ratio of AFDC collections to total administrative costs and ratio of non-AFDC collections to total administrative costs). The Federal law does not specify how States must use incentives. The only requirement is that

incentives be shared with political subdivisions that participate in the cost of carrying out CSE activities.

Major legislative changes were made to the program in 1988 because the nonsupport of children by their parents was a continuing problem for the Nation. The Family Support Act of 1988 strengthened the child support system by requiring States to establish guidelines for child support awards, provide periodic updating of support awards, and institute a system of immediate wage withholding for all new or revised support orders.

CSE Organization

The CSE program, established in 1975 as Title IV-D of the Social Security Act, is a federally supervised effort to obtain child support payments from parents who are legally obligated to pay support for dependent children. Although the Federal program is administered by ACF, Office of Child Support Enforcement (OCSE), the responsibility for basic performance rests with the States.

The CSE program is an intergovernmental operation functioning in all 50 States and 4 Territories. Direct services to individuals and families are carried out by the States, often acting through local jurisdictions. Many States have agreements with prosecuting attorneys, other law enforcement agencies, and officials of family or domestic relations courts to carry out the program at the local level.

The ACF is proposing to restructure the current incentive process to recognize CSE performance factors, in addition to cost-effectiveness ratios, as the bases for calculating incentive payments. The proposal intends to refocus incentives on the services that State programs are required to perform. The intent of the new incentive process is to stimulate activity and encourage States to increase the amount of services being provided to families. The ACF believes the changes in the new formula would compensate States that run well-balanced programs. Currently, the FY 1993 proposal is under consideration as part of the budget submission of the Department of Health and Human Services.

Other OIG Projects

On October 22, 1990, the OIG issued a management advisory report titled, "Survey of Incentive Payments on the Child Support Enforcement Program" (A-10-89-00018). The survey report used data issued by OCSE and the Congressional Subcommittee on Human Resources to evaluate the CSE program. Our conclusions were that: (i) the States have realized an excess of

\$3.5 billion in AFDC collections and incentives over CSE costs from the inception of the CSE program through FY 1988, (ii) there has been little correlation between States' performance and the amount of incentives received, and (iii) incentives may no longer be needed.

In June 1991, the OIG issued another report on CSE incentive payments (OEI-05-91-00750). This inspection was conducted to determine the types of activities and projects States fund with the CSE incentive payments and whether any State legislation or regulations existed which mandated how incentives were to be used or disseminated. The inspection did not trace the flow of incentive payments within the States nor how political subdivisions used the incentive payments. The information was obtained by contacting CSE directors for all 50 States, the District of Columbia, Guam, Puerto Rico and the Virgin Islands. The report included findings that: (i) 32 States have no laws or regulations relating to incentives, (ii) 34 States distributed their incentives to political subdivisions, (iii) most States exercise wide latitude in using incentives for ongoing CSE activities, (iv) 10 States deposit some or all of their incentives in the general fund where the use cannot be determined, and (v) few special projects are funded by incentives at the State level.

SCOPE OF REVIEW

The audit was performed in accordance with generally accepted Government auditing standards. An assessment of internal controls was not considered necessary to satisfy the audit objectives. Our audits at nine selected States had two objectives. First, we assessed how States use incentive payments and the impact of incentives on CSE programs. Second, we determined the States' primary concerns over the equity and consistency of the incentive formula with CSE performance objectives.

The selection of the nine States was judgmental, using five criteria: (i) geographic dispersion, (ii) size of AFDC populations, (iii) CSE performance (based on the congressional report card), (iv) affluence (based on AFDC Federal cost share percentages), and (v) CSE programs operated at the State and local jurisdiction levels. The nine States selected were Alabama, Arizona, California, Kentucky, Michigan, New Mexico, New York, Pennsylvania and Washington. For FY 1989, these nine States accounted for 42 percent of total incentive payments made nationwide.

The audit was done on site at each of the 9 States and at 28 local jurisdictions within 7 of these States with local CSE programs. At each State and local jurisdiction we: (i) interviewed CSE officials, (ii) reviewed applicable laws, regulations, reports, budget documents and other audit reports, and

(iii) analyzed State system procedures and financial data related to the CSE program. Our field work was conducted during the period November 1990 through July 1991.

RESULTS OF REVIEW

Flow of Incentive Payments

The States' annual incentive payments are estimated at the start of the FY from expenditures and collection estimates submitted by each State. States retain one-quarter of their annual estimate with the submission of each quarterly collection report. If an incentive payment is due a State, it remits a lesser amount of the collection already received to the Federal Government to account for its incentive payment.

Approximately 6 months after the end of the FY, ACF, Office of Financial Management, computes the incentive payments the States should have received from its actual quarterly expenditure and collection data. Where the pre-FY estimate was high, a negative Title IV-A grant award is issued for the difference. Where the estimate was low, a positive award is issued.

The flow of incentive payments varies among States. Incentive payments received by the States are either fully retained at the State level, fully distributed to political subdivisions or shared by both. An illustration of how a State supervised program (California) and a State administered program (Washington) received and distributed their incentive payments is shown as APPENDIX B to this report.

Uses of Incentive Payments

Federal CSE incentives generally were used for the CSE program, reducing or eliminating the need for State/local general funds to fulfill matching requirements. In four of the nine States audited, the incentives were deposited into general funds and either have no identifiable use or were used to fund AFDC or other public assistance costs. We also found that the four largest States (California, Michigan, New York and Pennsylvania) realized significant financial gain (i.e. revenues in excess of CSE program cost) from their share of AFDC collections which were generated by the CSE program.

Our audit on the use of total incentives reviewed for the 9 States disclosed that 6 States used incentives to replace their share of costs for the CSE program (the use represents 60 percent of the total incentives reviewed), 3 States (New York, New Mexico and Washington) used incentives to replace State AFDC/public assistance programs (18 percent) and 4 States (Alabama, Michigan, New York and Washington) made no specific use by depositing incentives into a general fund (20 percent). The remaining two percent related to three of the six counties audited

in Pennsylvania which identified special uses for incentives totaling about \$1.1 million.

In the 7 States which operated the CSE program through local jurisdictions we found that 22 of the 28 audited jurisdictions used incentives to fund the local cost share of the program. A summary of the uses of incentives is provided below and detailed information is contained in the APPENDIX C to this report.

	<u>FY 1989</u>
Used to replace State/local share of CSE program costs (Alabama, Arizona, California, Kentucky, Michigan and Pennsylvania)	\$ 32,520,811
Used for CSE special purposes (Pennsylvania)	1,098,380
Used for counties' general fund, no specific purpose designated (Alabama, Michigan, New York)	6,989,644
Used to replace State/local share of public assistance programs' costs (New York)	5,389,665
Used to replace State/local share of program AFDC costs (New Mexico and Washington)	4,260,983
Used for State's General Fund, no specific purpose designated (Washington)	3,856,990
Retained in special account (not used) (Kentucky)	<u>379,798</u>
Total incentives reviewed	<u>\$ 54,496,271</u>

Financial Impacts

The primary impact of incentive payments is that State CSE programs are funded, sometimes exclusively, by the Federal Government through the Federal cost share and incentives. This conclusion was supported by an earlier inspection done by OIG. The inspection stated that nationwide most States use incentives to fund ongoing CSE activities.

Our audit of six counties in California disclosed that four counties had accumulated a financial gain of about \$4.2 million as of June 30, 1990. Since California law requires that incentives be used for CSE purposes, one county has expended \$1.7 million of its financial gain to renovate CSE office space. The remaining \$2.5 million was unexpended and carried forward as restricted reserve funds.

Budget documents for one county in California disclosed that the county realized a financial gain of almost \$1.5 million from its CSE program for the FY ended June 30, 1989. In recommending budget increases for the program, the document stated, "There is no net county cost since direct payments and incentives paid by the Federal and State governments totally offset the cost of administering the Program. "

However, the most significant benefits were realized by State governments which received AFDC collections generated by CSE programs operated and paid for by local jurisdictions. California, Michigan, New York and Pennsylvania reduced their share of AFDC costs by about \$227.7 million for FY 1989 as a result of child support collections for AFDC families. The CSE programs in these States are operated at the local level, so that the States' share of CSE costs was insignificant relative to the local costs. As an example, we analyzed financial data obtained from the State of California's accounting records for the FY ended June 30, 1989. The State realized a gain of about \$72.2 million calculated as follows:

	(in millions)
State share of AFDC collections	\$94.1
Less: State incentives to counties	(18.8)
State CSE costs	<u>β.1</u>
Net gain	<u>\$72.2</u>

We believe that the profitability of the CSE program in California was a key factor in the State's decision to supplement incentives paid to the counties with a State incentive. Moreover, California was the only State audited that passed all of the incentives to the counties.

In addition to the four States identified above, we noted that the State of Washington realized a net gain from its State administered program. The State's costs were about \$6.9 million less than its share of AFDC collections. The additional Federal incentives of \$7.4 million for FY 1989 simply added to the State's CSE financial gain. The State used the AFDC portion of incentives (\$3.5 million) to reduce its AFDC costs and deposited its non-AFDC incentives (\$3.9 million) into the State general fund for unrestricted use.

Recommendations related to the issue of significant financial gains received by States through the CSE program will be discussed in our audit report, "Child Support Enforcement Incentive Payments - Financial and Program Implications" (A-09-91-00147).

Equity Concerns

Officials involved in the CSE program from the nine States included in this audit were queried as to the equity of incentives and consistency with CSE performance objectives. Federal CSE program performance objectives detail the establishment of paternity, locating absent parents, establishment of support obligations, enforcement of support obligations and payment of support obligations.

We found that many State and local officials were concerned that incentives do not consistently reward States for their efforts to meet the performance objectives of the CSE and public assistance programs. The three issues often expressed are discussed below:

- o First, the incentive formula does not motivate States to expand non-AFDC collections when they are already at the cap for earning incentives based on non-AFDC collections. The reasons are that increased non-AFDC collections will not result in incentives and increased CSE costs may lower a State's cost effectiveness ratio, actually reducing incentive payments.
- o Second, the cost effectiveness ratio for establishing the incentive rates tends to penalize States for incurring additional significant CSE costs which are not expected to yield increased collections during the same year. Conversely, one method to increase a State's incentive rate is to lower its CSE costs, even if collections might be adversely affected.
- o Third, the Federal Government's regulations mandate procedures which often have no significant impact on collections, but increase costs. In effect, a State's incentive rate is reduced as a result of complying with the requirements. Examples of such requirements include AFDC paternity establishments, expedited processing, closure procedures and medical support agreements.

The ACF legislative proposal, as discussed on page 3, addresses some of these concerns by proposing to provide additional bonus payments for paternities established, support obligations established and AFDC cases closed where support payments are made.

The State of California has implemented an incentive system, effective July 1, 1991, which addresses some of the above concerns. The State system uses Federal incentives supplemented by State funds to offer a three-stage incentive structure. First, all counties will receive a base rate. Second, counties that comply with mandated Federal performance factors will receive a higher rate. Third, the rate will be increased by achieving output increases for three performance factors which are part of the Federal performance objectives. The three factors are: locating

absent parents, establishing paternities, and obtaining child support orders. The maximum incentive that can be earned under the State incentive is 14 percent in FYs 1995 and 1996.

CONCLUSIONS AND RECOMMENDATIONS

The incentive formula needs to be revised to reward States that satisfied CSE program performance objectives. Performance factors that should be considered include: (i) the number of paternities established over the number of paternities to be established, (ii) the number of absent parents located, (iii) the number of child support orders established relative to the prior year, (iv) the number of enforcement actions on delinquent payments, (v) realizing support collections, and (vi) the number of families removed from AFDC. At the same time, the formula should include a component to satisfy the legislative intent that States operate the CSE program in a cost-effective manner.

We recommend that ACF continue its efforts to revise the CSE incentive formula to be more equitable for both the States and the Federal Government. The factors used in the formula should fully consider the States' ability to satisfy program performance objectives.

ACF COMMENTS AND OIG RESPONSE

ACF Comments

Although ACF agreed with the thrust of our recommendations, it disagreed with the "tenor" of the "Financial Impacts" section because of the emphasis on excessive "profiting" by the States rather than a better link between incentives and program performance. Concerning the "Equity Concerns" section, ACF stated that clarification is needed to reconcile the dissatisfactions expressed by State officials with the OIG point that the States receive excessive profits from the CSE program funding structure. The ACF also suggested that the OIG rebut or delete the State dissatisfactions because the comments were made by CSE program officials and, according to ACF, "... do not reflect a view of the overall State level picture... ." The final ACF comment was that our "Legislative History" section does not correctly state that the incentive formula was revised to encourage comparable emphasis on AFDC and non-AFDC collections and improve cost effectiveness.

OIG Response

Our review of how incentives are used and impact the States' CSE programs resulted in a question of whether the States were paying a fair share of the costs of their programs. However, as noted on page 9 of this report, the financial implications related to CSE incentives will be addressed in another audit report to be issued later.

We agree that the issues discussed in our “Equity Concerns” section represent the opinions of selected CSE program officials who we interviewed during the audit. Their remarks were added as an indication of dissatisfactions with the current incentives system. There is no inconsistency between dissatisfactions with the method of computing incentives which recognizes that the method could be improved with the fact that the State may realize significant profits from the CSE program. We were not able to evaluate the statements because we had insufficient evidence to express an opinion on their validity.

Regarding the final comment by ACF on our “Legislative History” section, our revised section (paragraph four) correctly states the intent of the incentive formula.

APPENDICES

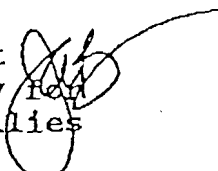


DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES
Office of the Assistant Secretary, Suite 600
370 L'Enfant Promenade, S.W.
Washington, D.C. 20447

Date: March 23, 1992

To: Richard P. Kusserow
Inspector General

From: Jo Anne B. Barnhart 
Assistant Secretary for
Children and Families

Subject: Comments on Office of Inspector General Discussion
Draft Report, "The Use and Equity of Child Support
Enforcement Incentive Payments at Selected States,"
(A-09-91-00034)

Our comments on this draft report remain unchanged from those communicated to your office regarding the discussion draft of November 1991. The report, with some minor changes, treats the major issues in substantially the same manner, and wording changes in the financial impact section make this version more problematic.

1. We believe that more emphasis should be given to the thrust of our legislative proposal and its intended effect. Our legislative proposal modifies the present incentive structure by increasing emphasis on crucial performance areas such as paternity and support obligation establishment (or modification) as well as closure of AFDC cases through receipt of child support. We project a savings to the Federal government of over \$105 million by FY 1997 as a result of this change.
2. The tenor of the "Financial Impacts" section, pages 7 and 8, is still that States are profiting too much from the Program and this should change. Our purpose in changing the incentive structure is to better link program performance to the payment of incentives, thereby improving performance.
3. The "Equity Concerns" (previously "Other Impacts") section needs further clarification. On the one hand, "Financial Impacts" makes the point that the States are profiting excessively from the current funding structure, yet the "Equity Concerns" section says that State officials are dissatisfied with the incentive computation methodology.

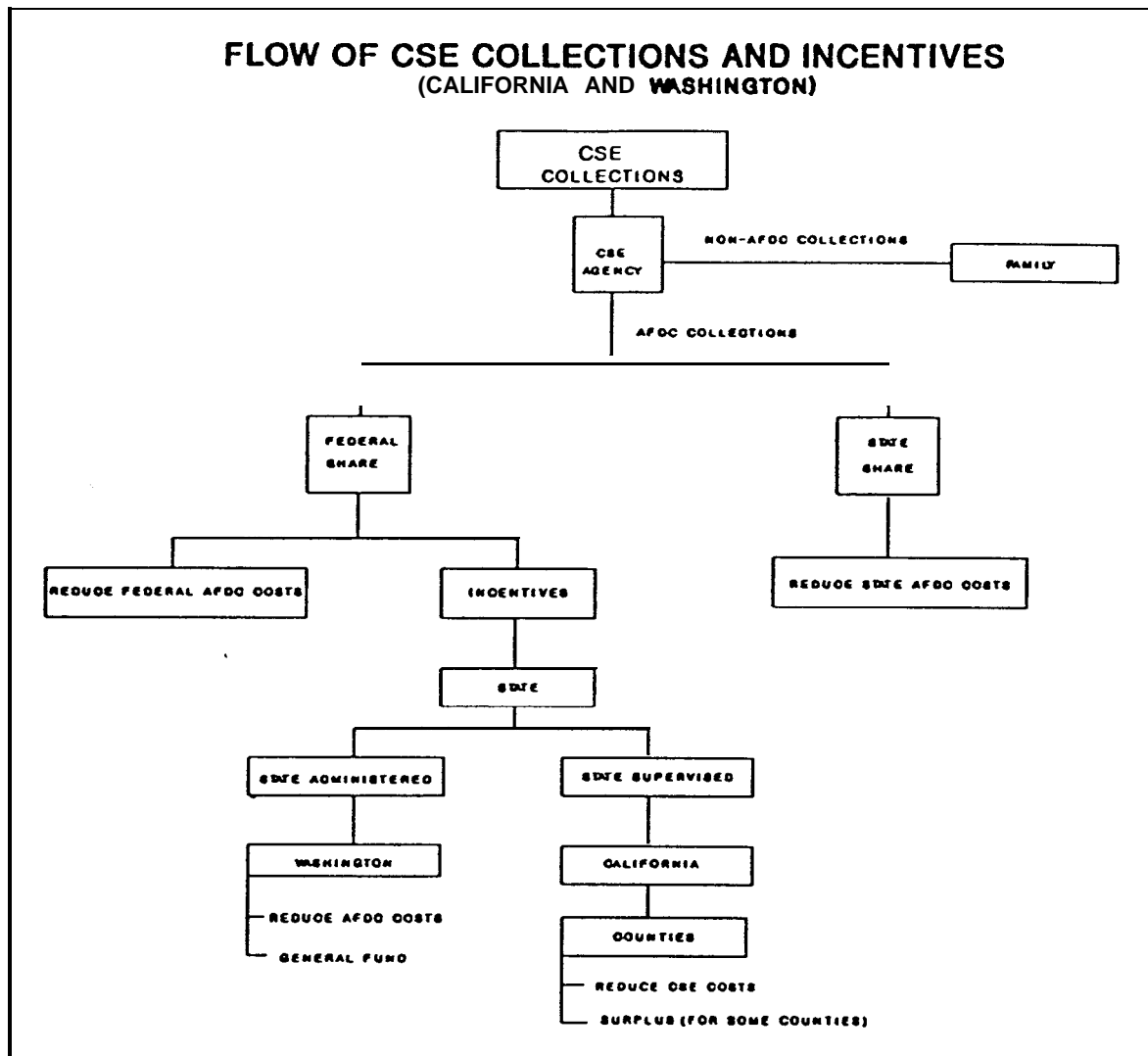
Page 2 - Mr. Richard P. Kusserow

Our position on the "significant issues" on pages 8 and 9 remains unchanged; we still believe that these issues should be rebutted or omitted from the report. Those dealing with costs incurred with little hope of concomitant collections in the same year are spurious in that they involve the performance of steps necessary to the successful pursuit of child support. Also, the FY 1993 legislative proposal deals with the provision of incentive money for the performance of discrete child support functions. Those concerning the relationship of AFDC to non-AFDC collections and costs and their effect on the amount of incentives are the parochial views of IV-D officials which do not reflect a view of the overall State level picture. Wording inserted in the last paragraph of page 8 of the current draft, as well as the revised performance factor vi, retains this issue.

We also have an observation on the "Legislative history" section. On page 2 paragraph 2, as currently written the first sentence does not correctly express the point that the incentive formula was also revised to:

- encourage comparable emphasis on AFDC and Non-AFDC cases by providing incentives for collections on both types of cases and;
- improve cost effectiveness.

We suggest the wording be returned to as it was in the discussion draft.



Note: As shown above, child support collections generate the payment of incentives, which are withheld from the Federal Government's share of AFDC collections. The States may retain the funds or pass them onto the political subdivisions.

CHILD SUPPORT INCENTIVE PAYMENTS
FEDERAL FISCAL YEAR 1980

APPENDIX C

D-11-1-80

STATE	LEVEL OF ADMIN.	TOTAL INCENTIVES	USE OF INCENTIVES NOT VERIFIED	USE OF INCENTIVES VERIFIED	State/Local GENERAL FUND	USES OF INCENTIVES (as of 6/20/91)		
						REDUCE St/Loc IV-A COSTS	REDUCE St/Loc IV-D COSTS	OTHER USES
						Description	Amount	
Alabama (State's share)	Local	\$884,050		\$884,050		\$884,050		
Jefferson Co. Comm.		155,169		155,169		155,169		
Jefferson County DHR		32,075		32,075	\$32,075			
Mobile County DHR		37,333		37,333	37,333			
Montgomery Co. Comm.		127,727		127,727		127,727		
Montgomery Co. DHR		13,692		13,692	13,692			
All other Counties		1,291,210	\$1,291,210					
Total Alabama		\$2,541,256	\$1,291,210	\$1,250,046	\$83,100	\$1,166,946		
Arizona (State's share)	State/Local	\$389,255		\$389,255		\$389,255		
Pima		195,742		195,742		195,742		
3 Other Counties		247,438	\$247,438					
Total Arizona		\$832,435	\$247,438	\$584,997		\$584,997		
California	Local	-0-						
Alameda		\$1,864,189		\$1,864,189		\$1,864,189		
Contra Costa		1,160,966		1,160,966		1,160,966		
Fresno		1,479,140		1,479,140		1,479,140		
Los Angeles		6,671,239		6,671,239		6,671,239		
Orange		2,000,653		2,000,653		2,000,653		
Plumas		47,411		47,411		47,411		
All Other Counties		20,046,957	\$20,046,957					
Total California		\$33,270,555	\$20,046,957	\$13,223,598		\$13,223,598		
Kentucky (State's share)	Local	\$379,798		\$379,798				Retained *
Fayette		91,548		91,548		\$91,548		
Jefferson		557,027		557,027		557,027		
Kenton		86,678		86,678		86,678		
All other Counties		1,391,479	\$1,391,479					
Total Kentucky		\$2,506,530	\$1,391,479	\$1,115,051		\$735,253		

*The State retains a portion of the incentives in a special account.

STATE	LEVEL OF ADMIN.	TOTAL INCENTIVES	USE OF INCENTIVES NOT VERIFIED	USE OF INCENTIVES VERIFIED	State/Local GENERAL FUND	REDUCE St/Loc IV-A COSTS	REDUCE St/Loc IV-D COSTS	OTHER USES	
								Description	Amount
Michigan (State's share)	Local	\$3,911,200		\$3,911,200		\$3,911,200			
Genesee		1,337,424		1,337,424	\$1,037,424	300,000			
Macomb		981,037		981,037	597,150	383,887			
Oakland		1,958,122		1,958,122	1,670,999	287,123			
Saginaw		893,197		893,197	717,452	175,745			
Wayne		5,557,510	\$8,865,835	5,557,510		5,557,510			
All Other Counties		8,865,835	\$8,865,835						
Total Michigan		\$23,504,325	\$8,865,835	\$14,638,490	\$4,023,025	\$10,615,465			
Total New Mexico	State	\$754,628		\$754,628		\$754,628			
New York (State's share)	Local	\$1,750,000		\$1,750,000	\$1,750,000			Public Assist.	
Erie		991,162		991,162	991,162				
Nassau		783,928		783,928	783,928				
New York City		3,639,665		3,639,665	3,639,665				
Suffolk		1,108,429		1,108,429	1,108,429			Public Assist.	
All Other Counties		6,691,894	\$6,691,894						
Total New York		\$14,965,078	\$6,691,894	\$8,273,184	\$8,273,184				
Pennsylvania (State's share)	Local	\$2,651,306		\$2,651,306		\$2,463,306	\$188,000	Special uses	
Allegheny		1,077,704		1,077,704		1,077,704			
Beaver		377,880		377,880				OCSE bldg fund	377,880
Lancaster		461,435		461,435		461,435			
Luzerne		413,775		413,775		413,775			
Northampton		165,063		165,063		165,063			
Philadelphia		2,145,769		2,145,769		1,613,269	532,500	Special uses	
All other Counties		5,844,168	\$5,844,168						
Total Pennsylvania		\$13,137,100	\$5,844,168	\$7,292,932		\$6,194,552			\$1,098,380
Total Washington	State	\$7,363,345		\$7,363,345	\$3,856,990	\$3,506,355	*		
SUBTOTAL STATES VISITED		\$98,875,252	\$44,378,981	\$54,496,271	\$16,236,299	\$4,260,983	\$32,520,811		\$1,098,380
STATES NOT VISITED		135,824,449							
TOTAL (50 States & 4 Territories)		\$234,699,701	\$44,378,981	\$54,496,271	\$16,236,299	\$4,260,983	\$32,520,811		\$1,098,380

* Washington budgeted a small portion of incentives (\$706,000) to be used for the IV-D Program during a 2-year period ending June 30, 1991.