Understanding Two Categories of TANF Spending: "Other" and “Authorized Under Prior Law"

Final Report

September 30, 2009

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Contract Number:
233-02-0086

MPR Reference Number:
6421-500

Submitted to:
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Administration for Children and Families
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ACKNOWLEDGEMENTS

We wish to thank many people for their important contributions to this report. Our thanks go to the regional administrators and program/fiscal specialists from the Administration for Children and Families (ACF) who responded to our requests for information. We also wish to thank state program administrators and fiscal specialists who sent us Temporary Assistance for Needy Families (TANF) spending data and allowed us to visit them on site.

This report benefitted from the ongoing support and guidance of the Office of Planning, Research, and Evaluation (OPRE) of the U.S Department of Health and Human Services. The OPRE project officer, Timothy Baker, provided invaluable support and feedback throughout the study. We also acknowledge Mark Fucello for his ongoing guidance as well as Nancye Campbell for her thoughtful comments on the draft report.

From the Office of Financial Assistance, Ryan Martin was instrumental in connecting us with ACF regional administrators and giving us access to the most recent spending data available within ACF. He and Peter Germanis also provided thoughtful feedback on the study design and final report.

Ann McCormick from the Office of the Assistant Secretary for Planning and Evaluation reviewed data collection tools and participated in several study meetings. She and Reuben Snipper reviewed the draft report for this study, providing many insightful suggestions.

We also thank Elizabeth Lower-Basch and Rutledge Houston from CLASP, who provided critical guidance on understanding the nuances of TANF spending and assisted us in classifying state expenditures.

At Mathematica Policy Research, Gretchen Kirby's careful review of the draft report contributed greatly to the quality of this final version. Alfreda Holmes provided ongoing and consistent administrative support.

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EXECUTIVE SUMMARY

The Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996 brought about sweeping changes in the funding structure for the nation's cash assistance program. Among these changes was the transformation of Aid to Families with Dependent Children (AFDC) to the Temporary Assistance for Needy Families (TANF) program, rooted in an effort to shift power from the federal government to states. To encourage autonomy and innovation, a mandate was included in the federal welfare reform legislation to provide TANF block grant funds to the states, allowing greater program flexibility in spending and other decisions.

Now, more than a decade after the passage of the landmark legislation, little is known about how a noteworthy portion—roughly 15 percent—of these TANF funds is used. The purpose of this study, conducted by Mathematica Policy Research on behalf of the Office of Planning, Research, and Evaluation, Administration for Children and Families (ACF), is to understand how states are spending federal TANF funds reported as "Other" and "Authorized Under Prior Law" (AUPL) on the ACF-196 federal reporting form and, based on findings and feedback from states, to provide recommendations for improving federal reporting.

Based on the definitions in the instructions for completing the ACF-196 form, we chose to focus on three categories:

- **Assistance AUPL.** These expenditures were previously authorized under AFDC and cover expenses for services such as juvenile justice or state foster care.
- **Nonassistance AUPL.** These expenditures were previously authorized under AFDC but do not fulfill the purposes of TANF and do not meet the federal definition of assistance.
- **Nonassistance "other" (line 6).** These expenditures do not meet the definition of assistance and do not fit into any of the 13 prescribed categories under line 6. "Other" expenditures must fulfill at least one of the four purposes of TANF (provide assistance for needy families; promote job preparation, work, and marriage; prevent and reduce out-of-wedlock pregnancies; and encourage the formation and maintenance of two-parent families).

Data Sources

For this analysis, we relied on the following data sources:

- State and federal spending reports from FY 2006 and 2007
- ACF regional administrators and staff
- State agency websites and online reports
- In-depth site visits and telephone calls with select states

Altogether, this study included TANF spending data for 47 states. Based on spending reports from these states, our analysis captured 98 percent of the overall spending in the target categories.

Table ES.1. Type of State Expenditure Data Available for the Analysis of Other and AUPL Spending

Data Collection Status	Number of States
Spending areas and dollar amounts (FY 2006 or FY 2007)	28[a]
Spending areas only	13
No spending reported as Other or AUPL	6[b]
Spending information not available	4[c]

[a] Includes Washington, DC.

[b] States that did not report any funds in Other or AUPL in FY 2006 include Delaware, Hawaii, Maine, Nebraska, Utah, and Vermont.

[c] We do not have TANF spending data from Kansas, Kentucky, Missouri, and Wyoming.

Use of Federal TANF Funds for Other and AUPL Expenses

In our analysis of state spending data for FY 2006, we found that TANF funds reported under Other and AUPL were used to support diverse activities across 17 spending areas. In coding the data, we identified 15 discrete areas that reveal how these TANF funds were used; spending reported in 2 additional areas—miscellaneous and unspecified funds (monies allocated to counties or localities)—was more ambiguous. Below, we summarize our primary findings on state spending in the target categories.

- **States typically used federal TANF funds reported as Other and AUPL for multiple purposes.**

To analyze the distribution of spending, we assigned spending areas to five groups—child welfare, personal supports, emergency assistance, education and prevention programs, and miscellaneous.

To identify states' spending priorities, we looked at the proportion of spending in each of the five groups. Of the 47 states for which we gathered information, 28 provided data on spending areas and dollar amounts. The remaining states only provided information on spending areas. Based on the dollar amounts across the 28 states, we found that child welfare accounts for roughly half of the total amount reported. Other spending areas include education and prevention programs (14 percent), emergency assistance (11 percent), personal supports (11 percent), and miscellaneous (10 percent).

Table ES.2 Spending Groups Included in Other and AUPL

Child Welfare N = 31	Personal Supports N = 24	Emergency Assistance N = 20	Education and Prevention Programs N = 19	Miscellaneous N = 33
Child welfare (e.g., in-home services/family preservation, child protective services, foster care/kinship care, adoption services)	Mental health and addiction services Health/disabilities services Domestic violence services	Emergency assistance (e.g., housing, energy, food, clothing, transportation)	Education and youth programs Teen pregnancy prevention Early childhood care and education	TANF program expenses Special populations Employment services and work supports for low-income populations Funds to Faith-Based and community organizations (FBCOs) Marriage/parenting initiatives Child support Adult/postsecondary education

Note: States may report spending in more than one area within a spending group. However, in these cases, the group is counted only once.

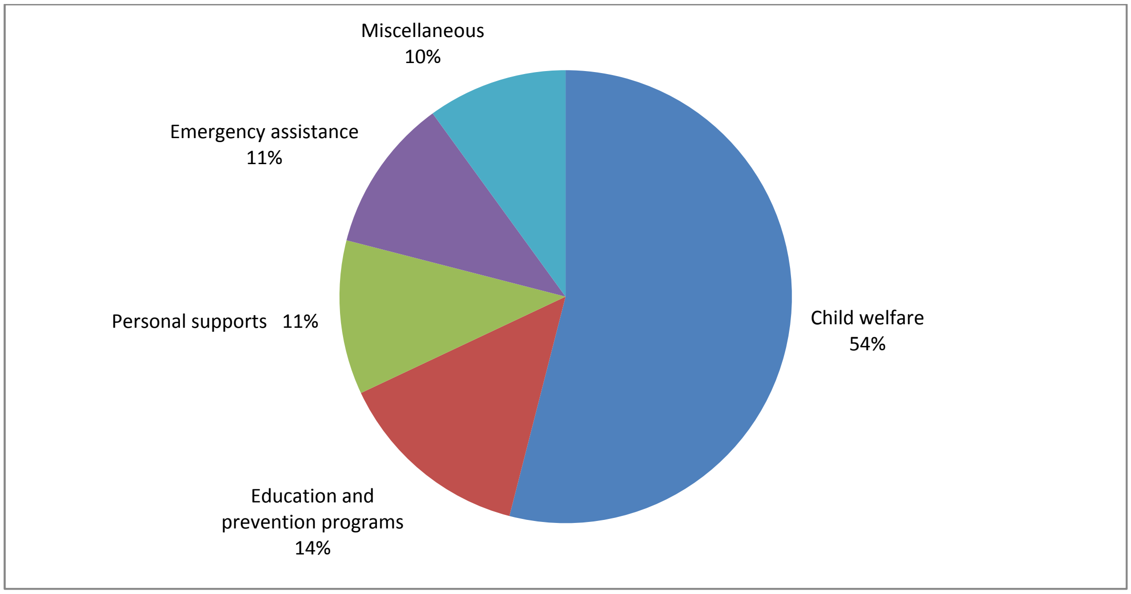
- **TANF funds for Other and AUPL spending were mostly allocated to child welfare activities.**

Thirty-one of the states indicated that they used funds for child welfare services. Excluding the unspecified funds spending area, child welfare accounts for 54 percent of Other and AUPL spending among the states that provided spending data. Across the states, child welfare funds were used to support four areas: in-home services/family preservation, child protective services, foster care/kinship care, and adoption services.

- **Personal supports were used to address TANF families' complex service needs.**

TANF recipients and other low-income families often face personal and family challenges such as physical and mental health conditions, domestic abuse, drug and alcohol addictions, and hidden disabilities that interfere with steady employment. States used TANF funds reported in the target categories to address these issues. Twenty-four states reported spending TANF funds for personal supports, including services for mental health/substance abuse, physical health/disabilities, and domestic violence.

Figure ES.I States' Use of TANF Funds for Other and AUPL Spending[a] (based on dollar amounts from 28 states)



Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY 2007.

[a] Excludes federal TANF expenditures allocated to local counties, which accounts for roughly one-third of the overall expenditures. These expenditures likely reflect state spending patterns. (Does not include state MOE funds.)

- **Emergency assistance was used to address the basic needs of vulnerable families.**

In addition to needing work-related supports such as child care and transportation, TANF recipients often require basic supports to stabilize the family. Roughly half (n = 20) of the states included in this study used TANF funds to provide emergency assistance. Of the states that used funds for emergency assistance, most allocated funds to pay for housing-related needs as well as energy, food, clothing, and transportation. While we have limited information across states, it appears that some states provided services specifically for TANF recipients while others expanded eligibility to low-income working families at risk for becoming TANF eligible.

- **Education and prevention programs were used to help at-risk youth and teen mothers avoid negative outcomes.**

Teen pregnancy, gang involvement, high school dropout, and criminal activity/incarceration among low-income youth create societal and economic challenges for states. States used federal TANF funds to support education and youth programs (13 states), teen pregnancy/prevention programs (8 states), and early childhood care and education services (8 states).

- **Miscellaneous spending was used to support various TANF purposes.**

We identified various other ways in which states used TANF funds reported in Other and AUPL. In most cases, these spending areas reach beyond the TANF population to include funding for services to other low-income individuals and families. The seven spending areas grouped under "miscellaneous" include TANF program expenses (such as research and program management compliance), services to special populations (such as American Indians, adult and youth offenders, and refugees), employment services and work supports for low-income job seekers, discretionary funds to FBCOs, marriage and parenting initiatives, child support, and adult/postsecondary education.

Recommendations for Federal and State TANF Administrators

While the implementation of TANF represents a shift from the federal government to the states in deciding how funds are spent, both entities continue to work in partnership to monitor and track progress. In this report, we recommend strategies to strengthen the reporting tools and processes, particularly for states that use TANF funds for various purposes and across populations. The suggestions focus on improving the accuracy and consistency of reporting and decreasing the amount of federal TANF funds reported under Other and AUPL. We divide these into two categories—changes at the federal level and changes at the state level.

Federal-Level Changes

- Add categories to existing federal reporting form
- Clarify the types of allowed expenditures in existing categories
- Consider redefining some spending categories
- Explore options for capturing large allocations made to counties
- Reevaluate the process for reporting TANF expenditures, adjustments, and corrections

State-Level Changes

- Improve coordination between program and fiscal staff
- Revisit reporting tools and resources available to counties

Conclusion

Taking advantage of the flexibility a block grant provides, states have used their TANF funds to address many unmet needs that are consistent with the purposes of TANF. At the time the TANF block grant was created, it was impossible for ACF to anticipate all the ways in which states might spend their TANF block grant funds. When states did not find a category in which to record their expenditures or when a program crossed multiple categories, they often recorded their expenditures in "Other" and, to a lesser extent, "Authorized Under Prior Law." This study provides new information that ACF can use to refine existing spending categories, provide better guidance to states and possibly create a few new spending categories to reduce the amount of spending that is reported in these two categories. This, in turn, should lead to a more detailed and accurate accounting of how TANF block grants are spent.

While this study sheds light on the amount and types of spending in the Other and AUPL categories, it is important to note that there are additional equally important reporting issues that makes it difficult to analyze and assess spending over time. First, it states' ability to make adjustments and corrections across years makes it very complicated to track spending over time and to make comparisons across states. In addition, states can transfer funds from TANF to two other block grants, the Social Services Block Grant and the Child Care and Development Block Grant, but are not required to provide any additional information on how these funds are spent. This limits further what is known about how TANF funds are used and which families are benefitting from them. These and other issues related to how TANF block grants are used may surface during TANF reauthorization next year. These issues were beyond the scope of this project, however, they are likely to be important components of any discussion focused on increasing our understanding of how TANF block grant funds are used and assessing their effectiveness.

I. PROJECT BACKGROUND AND DESIGN

The Personal Responsibility Work Opportunity Reconciliation Act (PRWORA) of 1996 brought about sweeping changes in the funding structure for the nation's cash assistance program. The transformation from Aid to Families with Dependent Children (AFDC) to the Temporary Assistance for Needy Families (TANF) program was rooted in an effort to devolve power from the federal government to states. To encourage autonomy and innovation, included in the federal welfare reform legislation was a mandate to block grant federal TANF funds to the states allowing greater program flexibility including spending strategies. Now, more than a decade after the passage of the landmark legislation, little is known about how a noteworthy portion, roughly 15 percent, of these TANF funds is used. The purpose of this study, conducted by Mathematica Policy Research, Inc., on behalf of the Administration for Children and Families (ACF), Office of Planning and Evaluation (OPRE), is to understand how states are spending federal TANF funds reported as "Other" and "Authorized Under Prior Law" (AUPL) on the ACF-196 federal reporting form and, based on study findings and feedback from states, to provide recommendations for improving federal reporting.

In this report, we describe the different ways in which federal TANF funds in these two categories are being used. This chapter provides an introduction to federal block grants and the federal reporting process and describes our study design and approach to data collection and analysis. In Chapter II, we describe in detail the primary spending areas and groups including a look at how the majority of funds are used. Finally, Chapter III includes strategies that may be adopted by federal and state TANF agencies to improve the accuracy and consistency of state spending data.

A. TANF Block Grant Changed Public Welfare Funding Structure

The block grant to states created under the PRWORA replaced the AFDC program with a markedly different funding structure. Under the old program, the federal government matched state expenditures and funds were primarily spent to provide cash assistance payments and administer the AFDC program. With the TANF program, states receive a federal allotment and are required to contribute a maintenance of effort (MOE) allocation, which was set at 80 percent (or 75 percent if the state fails to meet the federal work requirement) of the total amount of the block grant.

The block grant brought about two primary changes.

- **Block grants provided states with a fixed level of funding that was not dependent on the number of cash assistance recipients.** Block grants stabilized the federal allocation made to states, which meant that they receive roughly the same amount of federal TANF funds each year regardless of their TANF caseload size. Prior to PRWORA, state and federal expenditures fluctuated in response to the economic upswings and recessions, which in turn, influenced the AFDC caseloads. Block grants give states the same level of funding and provide some certainty of their yearly allotment (Weaver 2002).
- **Block grants provided greater flexibility in how federal TANF funds may be spent.** Block grants offered states considerable flexibility to invest TANF funds in other areas as long as they could demonstrate that the funds were used to meet at least one of the program's four purposes: (1) provide assistance for needy families; (2) promote job

preparation, work, and marriage to help stem dependence of needy parents; (3) prevent and reduce out-of-wedlock pregnancies; and (4) encourage the formation and maintenance of two-parent families. States are encouraged to "…use these funds in innovative ways to achieve the critical goals laid out in the TANF statute" (Administration for Children and Families 2009).

Initially, block grants provided more TANF funding than needed to cover program-related expenses. Since the total block grant amount was determined based on the expenditures in 1994, when AFDC caseloads were high, the initial amount of the block grant exceeded the amount required to operate the TANF program in the early years following its creation (Lower-Basch and Greenberg 2009, US General Accounting Office 1998). In addition, the implementation of PRWORA coincided with an economic boom that provided an opportunity for TANF recipients to leave welfare for work. As a result, most states experienced substantial TANF caseload declines, which left a greater proportion of excess federal TANF funds available than under AFDC. Most states allocated the excess funds to support other social service programs such as child welfare, education, and emergency assistance for low-income families.

B. Federal Reporting Process Tracks States' Quarterly Spending of TANF Funds

As a condition of the block grant, states are required to submit quarterly reports to ACF's Office of Family Assistance summarizing the amount and purposes for which TANF and state MOE funds were spent during each three month reporting period. This reporting form and process, created with the initial implementation of PRWORA, was intended to provide accountability within the flexible block grant structure and ensure that states use their funds to support one of the four purposes of TANF as stated above.

The ACF-196 federal reporting form, due 45 days after the end of the reporting quarter, is a one-page summary of expenditures. The form requires reporting of four primary types of expenditures: (1) federal TANF expenditures, (2) MOE state expenditures in TANF, (3) MOE expenditures in separate state programs, and (4) federal contingency fund expenditures.

Federal TANF expenditures are reported in two primary categories—assistance and nonassistance, which are lines 5 and 6 respectively on the ACF-196 federal reporting form (see Table I.1). Assistance includes cash, payments, or vouchers designed to meet on-going, basic needs. In fiscal year (FY) 2006, federal TANF assistance expenditures were roughly $6 billion, or 44 percent of the total amount of TANF expenditures (see Table I.2). The ACF-196 federal reporting form includes four subcategories of assistance: basic assistance, child care, transportation and other supportive services, and assistance authorized under prior law. Federal TANF nonassistance includes those expenditures that do not meet the definition of assistance. Third category includes expenditures such as work-related activities; administrative expenditures; and nonrecurring, short-term benefits to deal with immediate, work-related needs (e.g., lump sum diversion payments). Federal TANF nonassistance expenditures accounted for the other 56 percent of the total expenditures on TANF or $7.6 billion. States may report their expenditures in 13 designated categories.

Table I.1 TANF ACF-196 Reporting Categories for Assistance and Nonassistance Expenditures

Assistance Expenditures (Line 5)	Nonassistance Expenditures (Line 6)
Basic assistance (line 5a)	Work related activities/expenses (e.g., work subsidies, education and training) (line 6a)
Child care (for those not employed)[a] (line 5b)	Child care[c] (line 6b)
Transportation and other supportive services (for those not employed)[b] (line 5c)	Transportation[d] (line 6c)
Authorized under prior law (line 5d)	Individual Development Accounts (line 6d)
	Refundable Earned Income Tax Credits (line 6e)
	Other refundable EITC (line 6f)
	Non-recurrent short term benefits (line 6g)
	Prevention of out-of-wedlock pregnancies (line 6h)
	Two-parent family formation and maintenance (line 6i)
	Administration (line 6j)[e]
	Systems (line 6k)
	Authorized under prior law (line 6l)
	Other (line 6m)

Source: ACF-196 federal reporting form.

[a]Child care assistance expenditures for families that are not employed but need child care to participate in other work activities including job search, community service, education or training, or for respite purposes.

[b]Transportation or other supportive services that meet the definition of assistance including expenditures for families that are not employed but need supportive services to participate in other work activities.

[c]Child care provided to employed families related to work or job retention and advancement activities that do not meet the definition of assistance.

[d]Transportation activities that do not meet the definition of assistance.

[e]States may report up to 15 percent of their total TANF funds in the "Administration" category (line 6j).

Table I.2 Total Federal TANF Funds Available and Expenditures for FY 2006 (Includes FY 2006 and Prior Year Federal TANF Funds)[a]

Total Federal Funds and Expenditures	Total Dollar Amount (in billions of dollars unless specified otherwise)	Percent
Total federal block grant	20.5	100
Total transferred to child care development fund	1.9	9
Total transferred to social services block grant	974 million	5
Available for TANF	17.6	86
Total Expenditures on TANF	13.5[b]	66
Expenditures on assistance	5.9	44[c]
Authorized under prior law	563 million	9
Expenditures on nonassistance	7.6	56[c]
Authorized under prior law	750 million	10
Other	1.8	23
Unliquidated obligations	1.9[b]	9
Unobligated balance	2.2[b]	11

Source: U.S. Department of Health and Human Services, ACF, FY 2006 TANF Financial Data. Downloaded on April 17, 2009 at www.acf.hhs.gov/programs/ofs/data/2006/tableA_spending_2006.html.

[a]Includes federal TANF funds only. Does not include state MOE expenditures.

[b]These categories total the amount of the "Available for TANF" line, which includes: (1) the total expenditures on TANF, (2) unliquidated obligations, and (3) unobligated balance. The percentage of funds "Available for TANF" combined with total funds transferred to the Child Care Development Fund and Social Services Block Grant are equal to the total amount of federal funds.

[c]Reflects percentage of total TANF expenditures on assistance and nonassistance.

C. Type of Expenditures in AUPL and Other Categories Largely Unknown

Nearly all of the categories included on the ACF-196 include descriptions about which expenditures should be reported within each category. However, three categories, one in assistance and two in nonassistance, serve as catchalls on the form— AUPL, nonassistance AUPL, and nonassistance other. Prior to this study, little was known about how the federal TANF funds reported in these categories were spent.

- **Assistance AUPL (line 5d).** Even though block grants provide greater flexibility to states in defining how they spend TANF funds, some expenditures that were allowed pre-PRWORA are not included in one of the four purposes of TANF. These expenditures were previously authorized under AFDC and cover expenses for activities such as juvenile justice or state foster care payments. In FY 2006, these AUPL expenditures accounted for $563 million, roughly nine percent of the assistance expenditures (Table I.2) and four percent of the total TANF expenditures. Assistance AUPL accounts for roughly three percent of the total federal TANF block grant.

- **Nonassistance AUPL (line 6l).** Expenditures that were previously authorized under AFDC that meet at least one of the four TANF purposes and do not meet the federal definition of assistance are to be reported as nonassistance AUPL. In FY 2006, nonassistance AUPL accounted for roughly $750 million or 10 percent of the total amount of nonassistance expenditures. This category accounted for about six percent of the total TANF expenditures and four percent of the total federal TANF block grant.

- **Nonassistance "Other" (line 6m).** Expenditures that do not meet the definition of assistance, meet at least one of the four TANF purposes, and do not fit into one of the 13 prescribed categories under line 6 are included in the category of Other. In FY 2006, total expenditures reported as nonassistance Other was roughly $1.8 billion or 23 percent of the total federal TANF nonassistance expenditures. This category represented 13 percent of the total TANF expenditures and nine percent of all federal TANF block grant funds.

The amount of expenditures for these three categories is significant, totaling roughly $3.1 billion. This figure represents nearly a quarter (23 percent) of total TANF expenditures and 15 percent of all federal TANF dollars. Excluding the TANF funds allocated to the Child Care Development Fund[1] and Social Services Block Grant[2], these categories represent 18 percent of the available TANF funds (includes unliquidated and unobligated funds). Nonassistance Other, the category with the least amount of information about how these funds may be spent, is more than the AUPL (assistance and nonassistance) categories combined.

Table I.3 Percent and Amount of Expenditures in Other and AUPL As Compared to Total TANF Block Grant (Includes FY 2006 and Prior Year Federal TANF Funds)[a]

	Assistance AUPL	Nonassistance AUPL	Other	Total of Three Categories
Percent of Total Federal Block Grant	3	4	9	15
Percent of Total TANF Expenditures (excludes CCDF and SSBG funds)	4	6	13	23
Total Amount	**563 million**	**750 million**	**1.8 billion**	**3.1 billion**

Source: U.S. Department of Health and Human Services, ACF, FY 2006 TANF Financial Data. Downloaded on April 17, 2009 at www.acf.hhs.gov/programs/ofs/data/2006/tableA_spending_2006.html.

[a] Includes federal TANF funds only. Does not include state MOE expenditures.

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[1] The Child Care and Development Fund (CCDF) is specifically devoted to child care services and quality. It allows low-income parents and parents receiving Temporary Assistance for Needy Families (TANF) to work or to participate in the educational or training programs they need in order to work. Funds may also be used to serve children in protective services. In addition, a portion of CCDF funds must be used to enhance child care quality and availability.

[2] Social Services Block Grant (SSBG) funds are designed to allow states to provide a range of social services to individuals based on the needs within local communities. Funds may be used to promote economic self-sufficiency, prevent child maltreatment, and provide supports to reduce the need for institutional care, among other goals.

D. Objectives and Design of the Evaluation

Even though block grants have been in place for more than a decade, little is known about how funds in the categories of Other and AUPL have been spent. Relying primarily on existing state spending data, this study aims to document how states have used federal TANF funds reported in these target categories.

1. Study Objectives

The primary objectives for this study are to provide the following:

- **Clarification of how federal TANF funds in Other and AUPL are spent.** How do states use these funds? What spending areas are reported most often? Which spending areas account for the greatest proportion of the overall TANF funds reported in the target categories?
- **Guidance for the future.** What changes can be recommended concerning redefining of expenditure categories (especially Other and AUPL) so that data can be accounted for in a way that would be more informative from a program and policy perspective?

Of interest to policymakers, program administrators, and researchers is not only how these funds have been spent but also whether they are being used to support the purposes of TANF. The information provided in this report could also be used to document the service areas that may be affected as the value of the block grant diminishes with inflation and as states are required to shift funds to cover the cost of basic assistance and TANF program operations as caseloads rise during this economic downturn. Finally, this study offers federal program staff considerations for improving the accuracy and efficiency of reporting federal TANF funds.

2. Data Sources

We collected existing TANF spending data and state reports from a variety of sources including ACF-196 Federal Report Addenda, ACF-204 MOE Reports, ACF regional office staff, and individual states. Although we reviewed information from FY 2005–FY 2007 in developing the spending areas captured by the target categories, we selected FY 2006 for our analysis because that information provided the most complete picture of how funds reported in Other and AUPL were spent. In looking at a number of states where information for both FY 2006 and FY 2007 was available, we determined that there was minimal variation in the type and magnitude of expenditures reported in the target categories from one year to the next; therefore, in cases where FY 2006 information was not available (seven states), we substituted information from FY 2007.

a. State and Federal Spending Reports

We used two primary spending reports for this analysis:

- **ACF-204 Federal Report on State MOE Programs for FY 2005 and FY 2006**. Each quarter states submit a report (ACF-204) that contains descriptions of the major services associated with each program for which a state claims MOE expenditures. This report gave us some indication of how states use their MOE funds and that, in turn, gave us an idea of the types of expenditures we might see in the target categories. We gathered FY 2005 MOE reports from the ACF website and the ACF central office provided reports for FY 2006. Looking across the two years allowed us to track the consistency of reporting and document any significant changes in TANF spending amounts or types of programs/services supported by funds reported in the target categories interest. We used these reports to develop a template of potential spending areas to analyze the ACF-196 addenda and other state spending data.

- **ACF-196 Federal Report Addenda for FY 2006 and FY 2007.** We used information from ACF-196 addenda from fiscal years 2006 and 2007 to develop a list of spending areas captured by Other and AUPL and classify state expenditures in those target categories. According to the ACF-196 instructions, states are required to file an addendum that describes the activities associated with expenditures reported on lines 6c (transportation), and 6m (Other); though, many states included information to identify costs associated with lines 5d (assistance AUPL) and 6l (nonassistance AUPL). The addenda included varying degrees of detail; 28 states provided program names or descriptions and the associated cost, while 13 reported only the types of services included in the category without breaking down the expenditures.

b. ACF Regional Administrators and Staff

We contacted ACF regional administrators and staff who helped us gather more information about states' spending in Other and AUPL and they provided us with additional spending documentation such as addenda to the ACF-196 that were not readily available as well as state budget reports.

At least four regions had fiscal specialists designed to monitor the spending data from their states; smaller regions relied on existing program staff. In the larger regions, we gathered information from both the fiscal and program staff. For example, we visited ACF Region II (responsible for ACF programs in New York, New Jersey, Puerto Rico, and the Virgin Islands) and met with both fiscal and program staff to get a better picture of spending in New York, which reports the second highest amount of funds in the target categories. Regional specialists also provided us with direct contacts in their states. For example, the ACF fiscal specialist from Region IX (responsible for Arizona, California, Hawaii, Guam, and Nevada) directly connected us with the state fiscal specialist in California.

c. State Agency Websites and Online Reports

We obtained program descriptions from state agency websites. In cases where a state listed only the name of a program on the ACF-196 addenda rather than a complete description, we searched the state agency website to gather more information about the program to help in categorizing the use of funds (e.g., target population, types of services provided, funding sources).

d. In-depth Site Visits and Telephone Calls with Select States

After reviewing information available from ACF-196 addenda, regional offices, and state agency websites, we selected states to visit or telephone to gather additional information. We selected states whose expenditures account for a high proportion of the overall spending in the target categories or states for which we had incomplete information from other sources.

We conducted an in-depth site visit to one state and contacted four others by telephone. We spoke with state fiscal specialists who then sent us detailed spreadsheets indicating how the funds reported in the target categories were spent. We also spoke with TANF program administrators and program specialists to learn more about their approach to reporting and to solicit their recommendations for improving the process.

3. Data Coding and Analysis

In order to classify the expenditures that states reported in Other and AUPL, we developed a list of potential spending areas based on a review of state financial information. We first examined the ACF-196 financial forms and the accompanying state MOE narrative reports in order to identify the types of services supported with TANF funds. Based on this information, we drafted a preliminary template of spending areas encompassed under Other and AUPL. This review also gave us a sense of the magnitude of expenditures in various areas, helping us to further refine the spending areas. For example, we observed a large proportion of funds supporting services related to child welfare, so we created several distinct subcategories such as family preservation and child protective services in order to capture a greater level of detail.

In developing the spending areas, we consulted with policy experts and researchers from other organizations who provided suggestions for revising the list based on their knowledge of TANF services and spending.

We compiled the information from the ACF-196 addenda into a template for each state and the District of Columbia or 51 templates (worksheets) total. Each line item from the addenda was assigned to one spending area that best reflected how the money was spent. For example, if a large youth after-school program included a teen pregnancy prevention workshop, help with homework, and gang prevention activities, we assigned the line item spending to "youth programs" rather than "teen pregnancy/ prevention programs" or "education (elementary/secondary)." Based on these data, we determined the number of states reporting expenditures in each area and then identified states that expended the greatest amount of funds. We compiled program descriptions reported in the addenda and state TANF plans in order to better explain the range of services provided in each spending area.

Our analysis captured 98 percent of the overall spending in the target categories. In all, this study included state TANF spending data for 47 states. We do not have data for four states—Kansas, Kentucky, Mississippi, and Wyoming. Combined, these states account for less than two percent of the total spending in the target categories. Six states did not report any expenditures in Other or AUPL. Table I.4 summarizes the availability of state data.

Table I.4 Type of State Expenditure Data Available for the Analysis of Other and AUPL

Data Collection Status	Number of States
Spending areas and dollar amounts (FY 2006 or FY 2007)	28[a]
Spending areas only	13
No spending reported in Other or AUPL	6[b]
Spending information not available	4[c]

[a]Includes Washington, DC.

[b]States that in FY 2006, did not report any funds in Other or AUPL include: DE, HI, ME, NE, UT, VT.

[c]We do not have TANF spending data from the following states: KS, KY, MS, WY.

II. SPENDING IN OTHER AND AUTHORIZED UNDER PRIOR LAW CATEGORIES

Block grants gave states the authority to expand the range of services available to TANF recipients and other low-income populations. To a large extent, expenditures reported in Other and AUPL reveal the types and amount of flexibility states have used under block grants. In this chapter, we describe how states use TANF funds reported in Other and AUPL. By analyzing spending data from states that reported dollar amounts, we also determine which groups account for the greatest proportion of the overall spending in Other and AUPL.

A. Ten States Account for Most of the TANF Funds in Other and AUPL

Based on our analysis of FY 2006 data submitted to the ACF, we found that a relatively small number of states account for a large proportion of the overall spending in the categories of Other and AUPL (see Table II.1). Using spending information to determine which states contributed most to the spending in these categories, we determined that ten states account for more than three-fourths of the overall spending in Other and AUPL. Four states, New York, California, Michigan, and Texas, represent slightly more than half (51 percent) of the total funds in Other and AUPL.

Table II.1 States Reporting the Greatest Amount of Federal TANF Funds (in dollars) in Other and AUPL[a]

	Nonassistance Reported as Other (in millions)	Nonassistance Reported as AUPL (in millions)	Assistance Reported as AUPL (in millions)	Total for All Categories (in millions)	Percent of Total Spending in Other and AUPL
New York	248.7	17.3	303.4	569.4	18.3
California	266.8	0	223.3	490.1	15.8
Michigan[b]	123.2	149.3	0	272.5	8.8
Texas	148.9	43.3	51.5	243.6	7.9
Illinois	59.6	167.8	0	227.4	7.3
Georgia	97.1	109.8	0	207.0	6.7
Florida	160.3	0	12.5	172.8	5.6
Connecticut	86.4	14.2	2.8	103.4	3.3
Ohio	135.8	0	0	135.8	4.4
Pennsylvania	0	95.7	0	95.7	3.1
Total TANF funds for 10 States	1.3 billion	597.5	593.4	2.5 billion	81.2
Total TANF funds for all states	**1.8 billion**	**750**	**563.1**	**3.1 billion**	

Source: U.S. Department of Health and Human Services, ACF, FY 2006 TANF Financial Data, downloaded on April 17, 2009, at www.acf.hhs.gov/programs/ofs/data/2006/tableA_spending_2006.html.

[a] Includes federal TANF funds only. Does not include state MOE expenditures.

[b]Michigan reported negative expenditures (-$78,287,770) in the category of Assistance AUPL in FY 2006. For the purpose of reporting, we assumed no expenditures in this category.

Of the states that receive a smaller amount of federal TANF funds, some report a large proportion of their nonassistance spending in Other and AUPL (see Table II.2). For example, based on FY 2006 figures, South Carolina reported 89 percent of their nonassistance spending in these two categories, and Missouri, Colorado, and Indiana each reported roughly 70 percent of their nonassistance funds in these two categories. Oregon reported about two-thirds of their nonassistance funds in Other and AUPL. While these states contribute to a small proportion of the overall federal TANF funds in Other and AUPL, findings from this study still provide valuable information describing how funds are spent within these smaller states.

Table II.2 States Reporting 50 Percent or More of Federal TANF Nonassistance Expenditures in Other and AUPL[a]

	Total Nonassistance Expenditures (in millions)	Nonassistance Reported as Other (in millions)	Nonassistance Reported as AUPL (in millions)	Total Nonassistance Expenditures in Other and AUPL (in millions)	Percent of Total Nonassistance Spending in Other and AUPL
South Carolina	53.2	47.4	0	47.4	89.0
Indiana	93.0	69.8	0	69.8	75.0
Missouri	120.2	87.9	0	87.9	73.2
Colorado	63.4	44.0	1.3	45.2	71.4
Oregon	78.0	52.0	0	52.0	66.7
Georgia	323.2	97.2	109.9	207.0	64.0
Idaho	16.8	4.9	5.2	10.1	60.2
Oklahoma	40.3	23.8	0	23.8	58.9
Michigan	518.1	123.2	149.3	272.5	52.6
Alabama	32.1	16.9	0	16.9	52.5
Texas	366.8	148.9	43.3	192.2	52.4
Iowa	67.8	14.9	19.5	34.3	50.7

Source: U.S. Department of Health and Human Services, ACF, FY 2006 TANF Financial Data, downloaded on April 17, 2009, at www.acf.hhs.gov/programs/ofs/data/2006/tableA_spending_2006.html.

[a]Includes federal TANF funds only. Does not include state MOE expenditures.

B. Spending Areas Capture How Funds Are Used in Other and AUPL

Our analysis of state spending data for FY 2006 found that TANF funds reported in Other and AUPL are used to support a range of activities. We identified 17 spending areas that capture how states are using these funds (see Box II.1). In coding the data, we identified 15 discrete areas that reveal how these TANF funds are used; spending reported in two additional areas are more ambiguous. One spending area we called "miscellaneous." This area includes spending that did not fit into any of the areas we identified such as support for a statutory rape awareness program, earned income tax credit outreach, and supports to grandparents raising their grandchildren. In addition, some of the spending included states that provided descriptions that were too vague to classify into an existing spending area, for example, community and economic development.

Box II.1. Description of Spending Areas

Child Welfare (n=31). In-home services/family preservation, child protective services, foster care/kinship care, and adoption services.

TANF Program Expenses (n=21). Transitional employment services and supports, electronic benefits issuance, home-visiting programs for long-term welfare recipients, program management compliance, and research on TANF clients approaching welfare time limit.

Emergency Assistance (n=20). Housing-related needs, energy, food and nutrition, clothing, and transportation.

Domestic Violence Services (n=14). Information and referral services, short-term emergency shelter for those leaving an abusive relationship, case management, 24-hour hotline, and transitional supportive housing.

Mental Health and Addiction Services (n=13). Evaluation and assessment services, individual and group counseling, maintenance of the provider network, management of the service delivery system, demonstration projects, and residential services for women with dependent children who completed a treatment program.

Education and Youth Programs (n=13). After-school or other school-based programs designed to improve the life skills and educational attainment and reduce rates of criminal involvement of low-income children including TANF recipients. Also includes elementary or secondary programs and services such as full-day kindergarten for TANF families/children, adult basic education, social work services in elementary schools, mentoring and tutoring programs designed to improve school attendance and outcomes for children.

Health/Disability Services (n=12). Outreach to children for immunization and those who are HIV-positive, operation of a poison control center, disability assessment and evaluation, vocational rehabilitation services, family service planning for physical and developmental disabilities, respite centers for those with intellectual disabilities, and funding to support nonmedical needs of disabled children to allow them to remain in the home.

Special Populations (n=10). Programs and services targeted to populations such as American Indians, adult and youth offenders, military personnel, and refugees.

Teen Pregnancy/Prevention Programs (n=8). Family-planning and home-visiting services and parenting education for new teen parents.

Early Childhood Care and Education (n=8). Head Start, pre-K, and other school readiness programs.

Employment Services and Work Supports for Low-Income Populations (n=7). Programs and services for low-income families such as work experience, employment and skills training, and employment-based work supports (e.g., transportation services and purchase of tools, uniforms, or work clothes).

Discretionary Funds to Faith-Based and Community Organizations (FBCO) (n=7). Expenditures to organizations that serve low-income families and vulnerable populations such as Arab Community Center for Economic and Social Services grants (immigration services), Community Services Block Grant programs, and United Community Ministry.

Marriage and Parenting Initiatives (n=6). Life-skills education, peer-group instruction, and parenting workshops.

Child Support (n=4). Mostly child support supplemental payment and non-IV D services. Limited information about how these funds were used.

Adult/Postsecondary Education (n=3). Scholarship programs, tuition payments, college tutoring services, and adult basic education programs.

Unspecified Funds (n=3). Expenditures primarily allocated to local counties.

Additional Expenditures (n=9). Support for a statutory rape awareness program, earned income tax credit outreach, and grandparents raising their grandchildren.

Note: The “n” represents the number of states that report this type of expenditure in Other or AUPL.

The second spending area we called "unspecified funds." This area includes monies allocated to counties or localities. A few states allocated TANF funds reported in the target categories to counties or regions where local administrators determined how these funds were spent. Two of these states, New York and California, are county-administered states that gave a majority of the funds to the local counties and did not describe how these funds were used. Michigan is state administered, but gave a substantial amount of TANF funds to local counties where they might be used to tailor programs and services to reflect the needs of TANF recipients in their respective communities.

While only a few states did not have readily available spending information for counties and localities, they comprise a large proportion (roughly a third) of the overall funds in the target categories. For example, in New York 72 percent of the total funds reported in Other and AUPL represent allocations to counties and California allocated 79 percent in this way. Michigan allocated nearly half of the funds reported in the target categories to the counties to provide supported employment and employment-based supportive services. Understanding how these funds were used would require additional data collection at the county level. For the purpose of this study, we assumed that county spending patterns, especially New York and California, would likely reflect the same patterns for the rest of the states. As a result, we excluded the spending area "unspecified funds" from the denominator when calculating which spending groups account for the greatest proportion of total spending in the target categories. Excluding this group provides some sense of how federal TANF funds in Other and AUPL are spent by states across known spending groups as well as how large counties in county-administered states might spend these funds.

The categories that we examined reflected very different spending patterns. Compared to the category Other, AUPL (assistance and nonassistance) included a more narrow range of expenditures. Of the states that provided AUPL funding details, most indicated that these were allocated for child welfare purposes (see Appendix A, Table A.1). A few states used funds for emergency assistance for needy families, others used funds for special populations such as youth corrections, or allocated funds to local counties. In contrast, the category of Other included spending in all 17 spending areas and, in most states, included detailed information about how the funds were used.

C. States Typically Use Funds Reported as Other and AUPL for Multiple Purposes

To analyze the distribution of spending we assigned spending areas to five different groups (see Table II.3). Examining spending in the context of these groups provides greater clarity in analyzing and understanding the state spending data. The groups are child welfare, personal supports, emergency assistance, education and prevention programs, and miscellaneous, which is a group that captures the remaining spending areas. For example, 31 states reported using funds in Other and AUPL for child welfare purposes such as in-home services or family preservation programs, child protective services, foster care or kinship care, and/or adoption services. Personal supports such as mental health and addiction services, health and disabilities services, and services to address domestic abuse were reported by 24 states. Twenty states used TANF funds in Other and AUPL for emergency assistance. Education and youth programs, teen pregnancy prevention, and early childhood care and education comprise a broad group called, "Education and prevention programs." Nineteen states reported spending funds for these purposes.

Table II.3 Spending Groups Included in Other and AUPL[a]

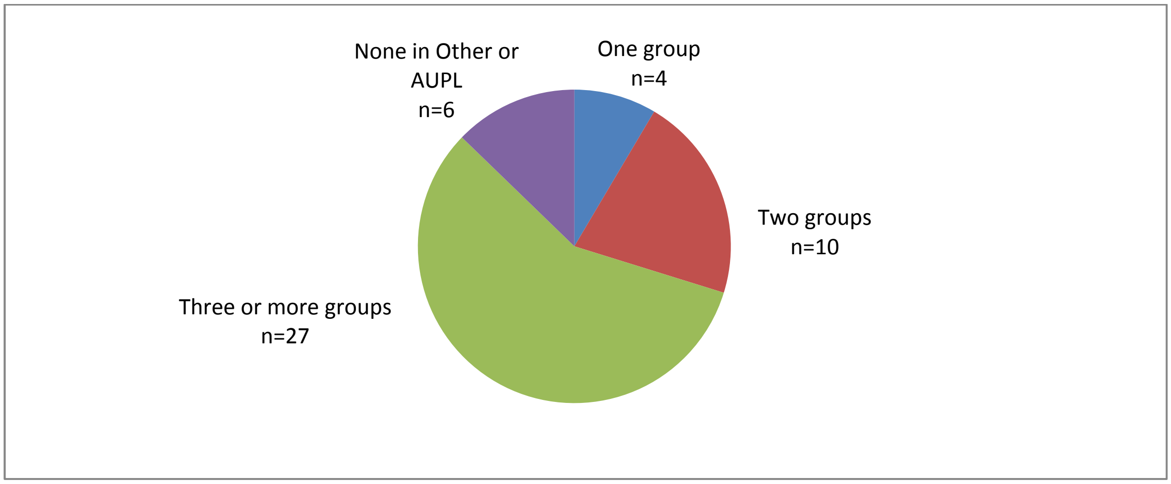
Child Welfare N=31	Personal Supports N=24	Emergency Assistance N=20	Education and Prevention Programs N=19	Miscellaneous N=33
Child welfare (e.g., In-home services/family preservation, Child protective services, Foster care/kinship care, Adoption services)	Mental health and addiction services Health/disabilities services Domestic violence services	Emergency assistance (e.g., Housing, Energy, Food and nutrition, Clothing, Transportation)	Education and youth programs Teen pregnancy prevention Early childhood care and education	TANF program expenses Special populations Employment services for low-income populations Funds to FBCOs Marriage/parenting programs Child support Adult/postsecondary education

Note: States may report spending in more than one area within a spending group. However, in these cases, the group is counted only once.

[a]Based on federal TANF expenditures. Does not include state MOE funds.

The multiple and diverse spending areas identified in the target categories suggests that states use the flexibility created under block grants to tailor spending to meet local needs. We found that 27 states used funds in areas represented by three or more of the spending groups (see Figure II.1). Forty-three states used funds in more than one spending group or did not report spending in Other or AUPL at all. Two states, New York and Illinois, and the District of Columbia supported activities across all five spending groups.

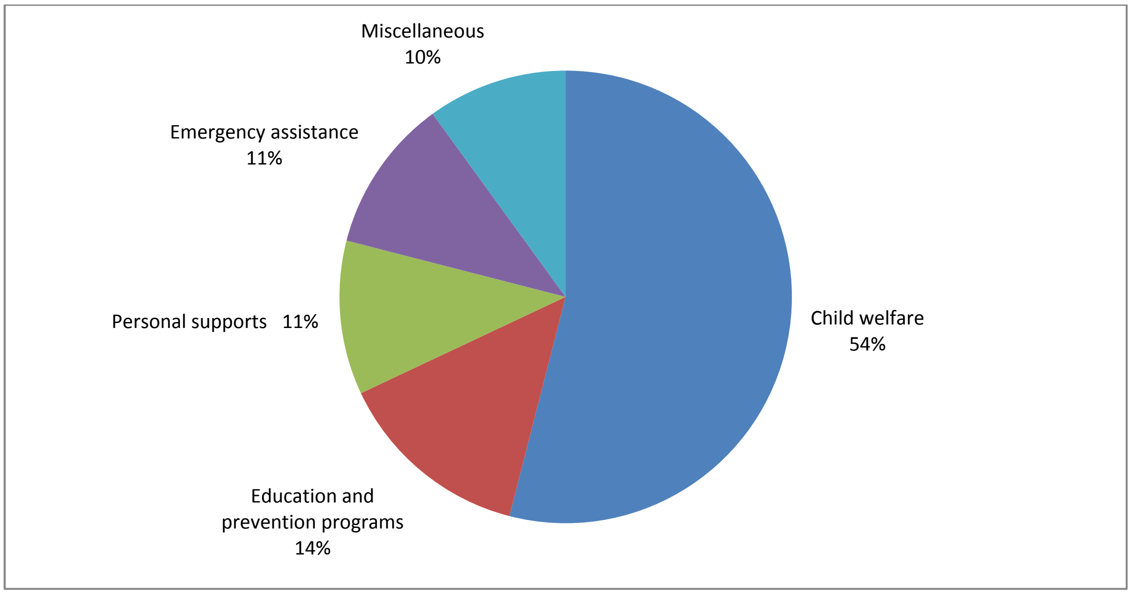
Figure II.1 Number of Spending Groups Reported by States (N=47)



Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

To identify states' primary spending priorities, we looked at the proportion of spending in each of the five groups. Of the 47 states for which we gathered information, 28 of them have spending areas and dollar amounts. In the remaining states, we have spending areas only. Figure II.2 and Appendix A, Table A.2 is based on the 28 states for which we have dollar amounts. The proportion of spending is based on a denominator of 28 states. For this analysis, we also excluded allocations made to local counties, assuming that states' spending might reflect county spending patterns.[3] Based on the dollar amounts across the 28 states, we found that child welfare accounts for roughly half of the total amount reported. Emergency assistance and personal supports both account for an equal proportion of the total spending, about 11 percent. Education and prevention programs appear to be another important area supported by TANF funds, accounting for about 14 percent of the total spending in the target categories. The remaining ten percent of TANF funds in the target categories are used for the following miscellaneous spending areas: TANF program expenses, special populations (e.g., tribal programs, adult and youth corrections), employment services for low-income job seekers, discretionary funds to FBCOs, marriage and parenting programs, adult/postsecondary education, and child support collection/pass through.

Figure II.2 States' Use of Federal TANF Funds in Other and AUPL[a] (Based on dollar amounts from 28 states)



Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

[a] Excludes federal TANF expenditures allocated to local counties, which accounts for roughly one-third of the overall expenditures. These expenditures likely reflect state spending patterns. (Does not include state MOE funds.)

[3] The proportion of spending excludes the unspecified county expenditures since we do not know how these funds were spent. Unspecified county allocations account for more than a third (36 percent) of the overall spending amounts.

D. Spending Groups Give Insight Into States' Funding Priorities

The five spending groups identified in this study provide some indication as to how states prioritize spending for TANF recipients and low-income populations. In the rest of this chapter we describe in greater detail how these funds are used within each spending group, revealing the diverse investments that states have made to support a variety of programs and services for low-income parents and their children. Most appear to supplement or expand existing programs and services where TANF funds are comingled with other funding sources.

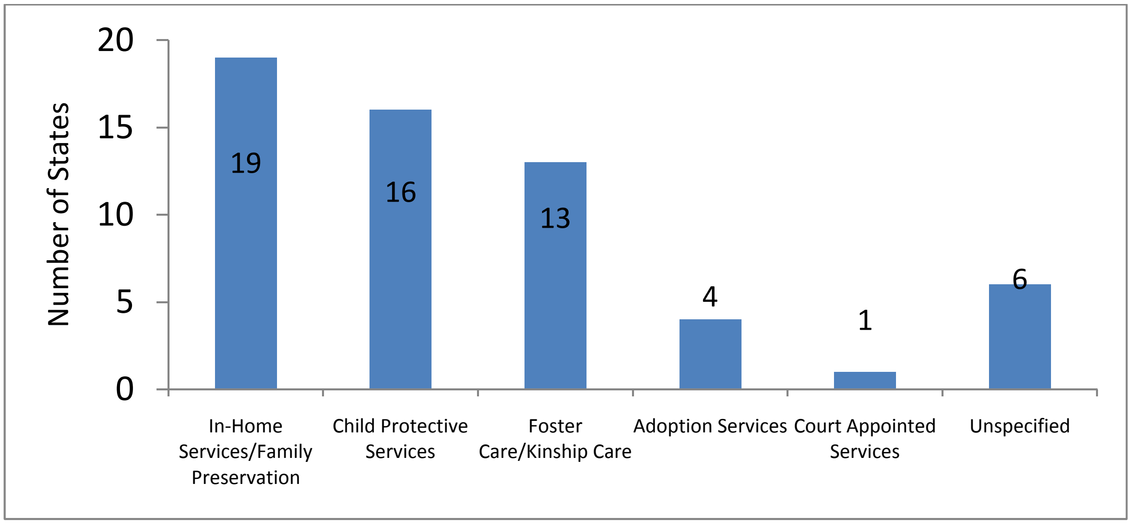
1. TANF Funds in Other and AUPL Mostly Allocated to Support Child Welfare Activities

The overlap in families who are receiving TANF or are TANF eligible and those served by the child welfare system is well documented. Child welfare systems are designed to protect children against maltreatment defined as, "death, serious physical or emotional harm, sexual abuse or exploitation; or an act or failure to act which presents an imminent risk of serious harm," inflicted by a parent or caregiver (U.S. Children's Bureau 2009). One study found that more than half of all children in foster care came from welfare-eligible homes and that between 70 and 90 percent of families receiving in-home services through a child welfare agency also receive TANF (Geen 2002). Other researchers have documented the strong relationship between child welfare and poverty (Geen et al. 2001, Berrick et al. 2006, Wells and Guo 2001). The emotional stress of unemployment and poverty and/or the physical lack of resources available to a parent to care for their children put low-income families at-risk for child welfare involvement.

Along with the overlap in families served by both systems, since the implementation of PRWORA, studies have documented that child welfare agencies have relied on TANF funding to administer and provide child welfare services. A recent study indicated that in FY 2006, TANF funds accounted for roughly 19 percent of all federal funding used to support child welfare services (DeVooght et al. 2008). This figure reflects a 135 percent increase in the use of TANF funds for child welfare services between FY 1998 and 2000 and another jump of 25 percent between 2000 and 2002 (Scarcella et al. 2006). By 2004, all 50 states reportedly spent $2.4 billion in TANF funds on child welfare activities, a figure that does not include funds transferred to the SSBG. During the same year, researchers estimate that roughly $539 million in TANF funds allocated to SSBG were used for child welfare services.

This study documented that the majority of the funds reported in Other and AUPL in FY 2006 were used for child welfare activities. Thirty-one of the states in this study indicated that they used funds for these purposes. Excluding the unspecified funds spending area, in the states where we have spending data, child welfare accounts for more than half (54 percent) of the funds reported in Other and AUPL. As an example, Florida allocated approximately $134 million in TANF funds for child welfare purposes, or 75 percent of the $173 million they reported in the target categories. Georgia spent about $164 million on child welfare, a figure that represents about 85 percent of the $207 million they reported. Across the states, funds in child welfare services were used to support four primary areas: (1) in-home services/family preservation, (2) child protective services, (3) foster care/kinship care, and (4) adoption services (see Figure II.3).

Figure II.3 Types of Child Welfare Activities Funded in Other and AUPL[a]



Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

[a]Based on federal TANF expenditures.

a. In-home Services/Family Preservation

In-home or family preservation services are designed to ensure the ongoing safety of children who have been abused or neglected, but who may remain in the home with regular supervision while their parents or caregivers receive services to improve their capacity to effectively parent. These services may also include family-strengthening initiatives for those who are at risk for child welfare involvement. Of the 31 states that used funds for child welfare purposes, 19 states invested TANF funds in these services (see Figure II.3). In most states, funds were directly allocated to the child welfare system to provide assessments, case management, and supportive services. Other states have created home visiting programs intended to prevent child maltreatment. For example, the Healthy Families Florida initiative is an evidence-based home visiting program created to prevent child abuse and neglect among high-risk populations by providing parenting skills, education on child growth and development, child screenings for disabilities, and stress management, among other services. In 2006, this initiative was supported with about $6.5 million in TANF funds. Indiana operates a similar program called Healthy Families Indiana (see Box II.2). The Arkansas Department of Human Services contracted with the State Department of Health to provide home visiting services to TANF recipients who had their case closed for reasons other than employment, such as noncompliance or expiration of their TANF time limit, to determine if parents have adequate resources to care for their children.

Box II.2. Healthy Families Indiana: Voluntary Home Visiting Program Partially Supported with TANF Funds

Healthy Families Indiana (HFI) is a statewide, voluntary home visitation initiative for new parents with children between 0 and 5 years of age who are at-risk for child welfare involvement and poor childhood outcomes. Program goals include prevention of low birth weight and child maltreatment; increased parenting skills; healthy pregnancy practices; and the use of social systems. Assessments are conducted either prenatally or at the time of birth. Based on the assessment, the family support worker (FSW) may begin interacting with the family in their home, visiting at least once a week for up to one year. The FSW helps to establish support systems, teaches problem-solving skills, enhances positive parent-child interaction, offers information, and education and referrals to community resources. Once a family is in the program, they can receive services for up to five years. Services are reportedly voluntary; intensive; and designed to support families with multiple and persistent economic, physical, and emotional challenges. Home visits focus on parenting skills, child development, child health, and other aspects of family functioning. Healthy Families Indiana collaborates with other local organizations to leverage and coordinate resources.

b. Child Protective Services

Child protective services (CPS) is the entryway to the child welfare system. CPS is responsible for investigating reports of child maltreatment and, based on state laws and policies, making decisions about how to proceed with a case. Federal TANF funds are used in 16 states to provide such CPS services as maintaining hotlines, investigating services/reports, case management, providing supports to encourage timely judicial procedures, and other related services.

c. Foster Care/Kinship Care

Each year, about 500,000 children come into foster or kinship care due to child abuse or neglect (U.S. Children's Bureau 2009). Children may be placed with relatives who are willing and eligible to care for them. If not, the state finds a foster care placement for the child until they are able to find a permanent and safe home either with their parent(s) or an adoptive parent. Young adults in foster care, in some states until age 23, may receive independent living services to help with their transition to adulthood. Thirteen states spend TANF funds on these services such as recruitment and training of foster care families, kinship care assessments, parent education, preparation for judicial determinations, and personal and family counseling.

d. Adoption Services

The number of foster care children waiting to be placed in an adoptive home each year far exceeds the number of those adopted. In 2007, roughly 51,000 children were adopted while another 130,000 were waiting for a permanent adoptive placement (U.S. Children's Bureau 2009). Adoption services are critical for recruiting and approving potential adoptive parents, matching the child to a proper placement, and providing ongoing support once the adoption is final to ensure that it is not disrupted. Four states (13 percent) use TANF funds to provide adoptive services such as home study assessments, parent training, judicial determinations, and post adoption case management. One state uses TANF funds to create a statewide adoption exchange accessible to all authorized, licensed child-placing agencies across the state to match children to parents approved to adopt.

2. Personal Supports Address TANF Families' Complex Service Needs

TANF recipients and other low-income families often face personal and family challenges such as physical and mental health conditions, domestic abuse, drug and alcohol addictions, and hidden disabilities that interfere with steady employment. Recognizing that many TANF recipients face personal and family challenges that interfere with work, states are using TANF funds reported in the target categories to address these issues. Collectively, these three areas were reported by 24 states:

- **Mental health/substance abuse services.** Thirteen states used TANF funds reported in the target categories to provide mental health and addiction services to adults and children (see Table II.4). Expenditures included evaluation and assessment services, individual and group counseling, maintenance of the provider network, management of the service delivery system, demonstration projects, and residential services for pregnant women and women with dependent children who have completed a substance abuse treatment program. One state, for example, provided basic life skills, parenting classes, vocational and education counseling, and job placement services to low-income women who completed a drug treatment program. Another state created an alcohol and drug treatment and mentoring program for families with dependent children whose incomes are less than 200 percent of the federal poverty level (FPL). Of the 13 states using funds for this purpose, 5 provided only addiction services and 5 provided both mental health and addiction services. One state funded only mental health services and 2 states did not specify. Expenditures in this area accounted for three percent of the overall TANF funds reported in the target categories.

- **Physical health/disabilities.** Health and disability services, reported by 12 states, is a broad category that primarily includes nonmedical expenditures. States reported health expenditures such as immunization outreach, operation of a communication center for poison control, and outreach for children who are HIV-positive. One state included state-funded medical services but did not elaborate on what types of services were included. Disability services focused primarily on supports for work and daily living such as disabilities assessment and evaluation, vocational rehabilitation services, family service planning for physical and developmental disabilities, respite centers for those with intellectual disabilities, and funding to support nonmedical needs of disabled children to allow them to remain in the home.

- **Domestic violence services.** While 14 states used TANF funds to support services to address domestic violence, the total amount of funds accounted for less than three percent of overall spending in the target categories (see Appendix A, Table 2). Expenditures in this area include information and referral services, intensive supports such as short-term emergency shelter for those leaving an abusive relationship, case management, a 24-hour hotline, and transitional supportive housing.

Table II.4 Number of States That Report Mental Health or Addiction Services or Both with Federal TANF Funds Reported in Other or AUPL

Type of Services	Number of States
Mental health services only	1
Addiction services only	5
Both mental health and addiction services	5
Unspecified	2
Total	**13**

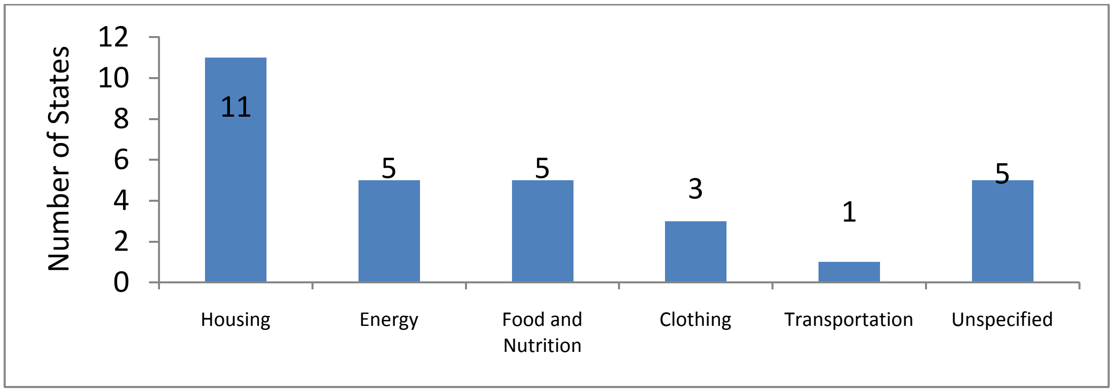
Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

3. Emergency Assistance to Meet the Basic Needs of Vulnerable Families

In addition to needing work-related supports such as child care and transportation, TANF recipients often require basic supports to stabilize the family. The ACF-196 federal reporting form includes a category where states are required to report funding allocated for child care (lines 5b and 6b) and transportation (lines 5c and 6c) but does not have a category for basic emergency assistance funding. As a result, expenditures on things such as housing, energy, food and nutrition, and clothing assistance are reported in Other and AUPL. Roughly half (n=20) of the states included in this study used TANF funds to provide supports other than transportation and child care. Emergency assistance accounts for about 11 percent of the total amount of TANF spending reported in the target categories, which is equal to personal supports and second to child welfare (see Figure II.2).

Of the states that used funds for emergency assistance, most allocated funds to pay for housing-related needs (see Figure II.4) as well as energy, food and nutrition, clothing, and transportation. Five of the states did not specify the type of emergency assistance provided. While we have limited information across states, it appears that some provided services specifically for TANF recipients while others expanded eligibility to those who were TANF eligible or low-income working families at risk for becoming TANF eligible (designated percentage of the FPL). For example, Michigan provides emergency housing and shelter services to low-income families who are facing a crisis due to factors beyond their control. Such assistance includes relocation services, home ownership and home repair assistance, and utility restoration or shut-off prevention. New York uses TANF funds to provide supportive housing to encourage stability and employability for families and young adults who were homeless, currently at risk for homelessness, or TANF recipients who are at risk for exceeding the TANF time limit.

Figure II.4 Types of Emergency Assistance Funded with Other and AUPL[a]



Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

[a]Based on federal TANF expenditures.

4. Education and Prevention Programs Help At-Risk Youth and Teen Mothers Avoid Negative Outcomes

Teen pregnancy, gang involvement, dropping out of high school, and criminal activity/incarceration among low-income youth have created societal and economic challenges for states. Studies have documented that teen mothers are more likely than other teens to drop out of school, remain unmarried and become single parents, and to live in poverty and rely on public assistance (Terry-Humen, et al. 2005). In addition, controlling for maternal background characteristics, children born to mothers aged 17 and younger score lower on cognitive, behavioral, communication, emotional well-being, and physical well-being measures than the children born to older mothers.

Also plaguing America's youth is the increasing high school dropout rate, particularly among students of color and those living in cities. Nationally, roughly 70 percent of youth finish high school with their diploma; completion rates are even lower for African American (55.3 percent) and Hispanic (57.8 percent) students as compared to youth who are white (77.6 percent) (Swanson 2009). The high school completion rate for students living in cities (60.9 percent) is also substantially lower than for those living in suburban areas (75.3 percent).

Finally, many low-income youth are at risk for criminal involvement. In 2006, youth delinquency and criminal activities resulted in roughly 2.2 million arrests (Snyder 2008). During the same year, on any given day nearly 93,000 juvenile offenders were incarcerated, serving time for a convicted crime. These negative outcomes have long lasting implications for children as they transition into adulthood.

To address some of these pressing challenges facing today's youth, states have used TANF funds to support programs to prevent these outcomes. States have invested TANF funds in education and prevention programs.

- **Education and Youth Programs.** Education and youth programs, reported by 13 states (Appendix A, Table 1), included mostly after-school or other school-based programs designed to improve the life skills, educational attainment, and the likelihood of achieving successful outcomes of low-income children, including TANF recipients

(Box II.3). One state developed a full-day kindergarten program for children of TANF recipients, while another used TANF funding to expand school social work services in elementary schools to help at-risk children improve their academic performance. Other services included mentoring and tutoring activities and programs designed to improve school attendance. In some cases, these funds supported either stand-alone programs or helped expand existing services through local organizations. Many of the stand-alone programs offer preventative services to help youth avoid gang involvement, drug or alcohol use, and criminal activity by providing healthy alternatives and opportunities.

- **Teen Pregnancy/Prevention Programs.** Teen pregnancy and prevention programs, reported by eight states, mostly consisted of family-planning and home-visiting services and parent education for new teen parents. Massachusetts offers home visiting services to first-time teen mothers with the goal of reducing the likelihood of subsequent teen pregnancies. Services include parenting education and support, health education, infant/child developmental screening, referral service coordination, and education and career counseling. Nevada's STARS (Supporting Teens Achieving Real-Life Success) program offers voluntary parenting workshops for pregnant and parenting teens. The Texas Alternatives to Abortion program provides counseling and referrals to supportive services for women with unintended pregnancies.
- **Early Childhood Care and Education.** Eight states used TANF funds primarily to support Head Start, pre-K, and other school readiness programs, which we labeled as "early childhood care and education." These services may be provided in participants' homes or in a community center/school.

Box II.3. Education and Prevention Programs for At-Risk Youth

The following programs are fully funded or partly funded with TANF funds reported in Other and AUPL:

In Indiana, ***Mitch's Kids***, operated by the ***Indiana Alliance of Boys and Girls Clubs***, provides education and youth development services to TANF-eligible and other low-income children (up to 250 percent of the FPL) ages 5 through 13. The program is designed to help children increase their academic achievement, provide structured supervision while the TANF parent works or participates in work activities, and offers children career guidance through field trips and career-related speakers or presentations.

Texas Communities in Schools program provides tutoring, drug prevention activities, services to teen parents, gang and youth violence prevention activities, after-school activities, career assistance, and work experience opportunities for low-income children. The curriculum includes a variety of topics including peer pressure, self-esteem, anger management, health, hygiene, and decision-making. To encourage parental involvement, CIS offers parenting classes, conducts home visits, and provides interactive parent and child activities.

In ***Wisconsin***, TANF funds are used to operate a ***Gang Outreach Program*** operated by local Boys & Girls Clubs of America scattered throughout the state. The objectives of the program are to improve the social, academic and employment skills of low income (up to 200 percent of the FPL) and TANF-eligible youth between the ages of 5 and 18.

Teen REACH (Responsibility, Education, Achievement, Caring, and Hope) in ***Illinois*** is an after-school program for at-risk youth between the ages of 6 and 17. Services offered through the program include academic enrichment, recreation activities, positive adult mentoring, and life skills education. The program also emphasizes parent involvement.

5. Other Spending Areas Used to Support TANF Purposes

We identified a variety of other ways in which states have used TANF funds reported in Other and AUPL. These spending areas mostly reflect the flexibility states have used to tailor programs and services based on state and local needs. In most cases, these spending areas reach beyond the TANF population to include funding for low-income individuals and families. It appears that these funds have been used to supplement existing programs and increase program eligibility or expand existing or create new services not previously available. These seven additional spending areas grouped under miscellaneous are described below.

- **TANF Program Expenses.** Twenty-one states reported some spending on TANF-related program expenses, which includes expenses for administering or supporting TANF-related programs (Appendix A, Table 1). Examples of such expenditures include transitional employment services and supports, electronic benefits issuance, home-visiting programs for long-term welfare recipients, program management compliance, and research on TANF clients approaching their time limit. Some of these expenses may be expenditures that could have been recorded under existing categories on the ACF-196 federal reporting form.

- **Special Populations.** We grouped together various programs and services targeted to special populations such as American Indians, adult and youth offenders, military personnel, and refugees. Ten states use TANF funds reported in the target categories to support these populations. Of these states, half supported adult and youth offender populations by creating residential and nonresidential community-based services for youth offenders or therapeutic services and alternative-to-incarceration programs for adults. A few states have used TANF funds to support tribal TANF programs and one state provided refugee and resettlement services.

- **Employment Services and Work Supports for Low-Income Job Seekers.** Seven states reported spending on employment services and work supports. It appears that some of this spending included services for TANF and non-TANF populations. Examples include work experience, employment and skills training, and employment-based work supports (for example, transportation services and purchase of tools, uniforms, or work clothes).

- **Discretionary Funds to FBCOs.** Seven states provided TANF funds to faith-based and community organizations to serve low-income families and vulnerable populations. Most of these funds were delivered as lump sums with limited descriptions of the types of services provided. For example, one state allocated nearly $3 million to local community action agencies to provide services to low-income families to help increase their self-sufficiency. Other organizations that received TANF funding included the Arab Community Center for Economic and Social Services grants for immigration services, SSBG programs, and United Community Ministry.

- **Marriage and Parenting Initiatives.** We found that six states used TANF funds to support marriage and fatherhood initiatives. Some of these initiatives incorporated life-skills education, peer-group instruction, and parenting workshops.

- **Child Support.** Four states indicated TANF funds were used for child support purposes but they typically did not specify exactly how these funds were used. Two states cited "child support supplemental payment" and "non-IV D services" but did not elaborate.

- **Adult/Postsecondary Education.** Three states provided funding for postsecondary education, which mostly included scholarship programs, tuition payments, and college tutoring services. One state used funds to expand adult basic education classes.

III. RECOMMENDATIONS FOR FEDERAL AND STATE TANF ADMINISTRATORS

While the implementation of the TANF program represents a shift in primary decision-making about how funds are spent from the federal government to the states, both entities continue to work in partnership to monitor and track progress. The federal reporting process is standardized across states. However, the complexity of the process within each state is influenced by factors such as how states use these funds, when and how expenditures are reported, and the amount and types of resources available for monitoring and reporting TANF expenditures. Adding to this is the extent to which states allocate TANF funds to local counties where county administrators decide how to use funds. States with more complex expenditures are often required to make judgments about how to classify expenditures while other states may have a more simple reporting process. In this chapter, we explore possible solutions or strategies for strengthening the reporting tools and process, particularly for states that use TANF funds for a variety of purposes and across populations. The suggestions focus primarily on improving the accuracy and consistency of reporting and decreasing the amount of federal TANF funds reported in Other and AUPL. We divide these into two categories—changes at the federal level and those targeted at states.

A. Instituting Federal Changes

Since the implementation of PRWORA, few changes have been made to the ACF-196 federal reporting form. While modifying the existing reporting process may provide greater detail about states' spending, the tradeoff is that it may create additional work for states, and at least in the short-term, federal staff. Still, this study represents an opportunity for the OFA to examine the federal reporting form and guidance available to states. In this section, we describe four primary changes that may provide greater specificity about the federal TANF funds reported in Other and AUPL: (1) adding categories to the federal reporting form, (2) clarifying the types of expenditures that belong in existing categories, (3) redefining existing categories, (4) exploring options for capturing large allocations made to counties that are reported as Other, and (5) reexamining the process for reporting TANF spending.

1. Add Categories to Existing Federal Reporting Form

This study found that states make considerable investments in programs and services not represented by existing categories on the ACF-196 form. The challenge is defining categories that are narrow enough to provide meaningful information about how funds are spent but broad enough so that the category captures a sizeable proportion of the overall expenditures. Otherwise, adding the category would have little effect on the overall expenditures reported in Other and AUPL.

We recommend adding at least two categories to the federal reporting form—child welfare and emergency assistance. Both categories would capture a sizeable proportion of federal TANF funds reported in the target categories and provide more specificity about how these funds are used. The other spending groups discussed in Chapter II, personal supports and education and prevention services, might also be considered. However, these groups would require considerable guidance for states to fully understand the types of expenditures that might be reported in these categories. Another category that federal administrators may consider is block grants/discretionary funds to counties. While the number of states reporting funds in this category would be small, it would capture a sizeable proportion of the federal TANF funds reported in Other and AUPL. However, the change in category alone would provide little additional information. To be more meaningful, states that allocate large amounts of funding to the local counties may be required to provide more information to the state and federal government about how these funds are used.

2. Clarify the Types of Reported Expenditures in Existing Categories

In some states, the accounting process may not map well on to the ACF-196 reporting form and, as a result, might create challenges for capturing expenditures. First, a given program or service may include services that do not fully meet the existing definition of the category, in which case state fiscal staff decide how to report those expenditures. For example, a state or locality might offer a work program that includes a range of personal supports such as intensive case management, life skills coaching, mental health counseling, mentoring, and other items to improve the participants' ability to organize their lives and work. Some of the program expenditures would likely fit into the category "Work Related Activities/Expenses (line 6a)," but others would not. Rather than break down each expenditure, some state fiscal specialists appear to report all expenditures in Other while some might report them on line 6a. Second, some programs and services include low-income families more broadly, including TANF recipients. We found that seven states provided employment services to those who are income eligible and used the funds for programs and services that target both TANF and non-TANF populations. Since these do not clearly delineate TANF from non-TANF program participants, some states report all of the funds in Other.

We recommend three changes that might help capture a greater proportion of the funds in existing categories. While these changes would not necessarily eliminate some of the ambiguity in the nature of reporting, they would likely provide greater consistency in how states classify funds.

- **Additional and more accessible written guidance on existing categories.** State fiscal staff indicated that more guidance about how to classify expenditures would be useful to them when completing the ACF-196 form. They mostly requested additional examples of what might be included within each of the categories. Federal administrators may consider inserting electronic guidance links into the online version of the form that includes detailed examples of the types of expenditures that may be reported within a given category or offer other readily accessible documents online. Having more readily available guidance may increase the accuracy of reporting and encourage staff to periodically re-evaluate where they report expenditures.

- **Centralize technical assistance resources available to states.** Federal administrators may consider expanding existing central office resources available to states to assist with classifying expenditures. Four regions have a designated fiscal specialist where states within that region may request verbal guidance for federal reporting. In other regions, states may rely on program specialists for guidance. Designating an ACF central office staff to clarify any fiscal reporting questions would create consistency in the guidance provided to states and provide a needed resource for some states. In addition, the technical assistance may be tailored to the state. For this to be effective, federal administrators must also inform states of the resources available to them.

- **Offer regular training for new and existing state fiscal staff.** Federal staff may consider creating quarterly training telephone conference meetings or on-line forums where state fiscal staff may request clarification about classifying expenditures. Reporting of TANF spending is largely a subjective experience, particularly when the expenditures do not clearly fit into an existing category on the ACF-196 form. One potential idea is to organize quarterly conference calls or webinars with the ACF central office staff to clarify any questions regarding reporting of TANF expenditures. These calls may be used as training for states with new staff, a refresher course for existing staff, or as a venue for answering specific spending-related questions. States may submit questions prior to the call so that federal staff have adequate time to prepare a through and accurate response.

3. Consider Redefining Some Existing Spending Categories

Some of the existing categories on the federal reporting form may be revisited to determine if redefining the category would improve the accuracy of federal reporting. One category in particular, TANF Administrative Expenditures, would likely be a good candidate. We found that 21 states reported funds that appear to be used to administer the TANF program in the category of Other, although, the proportion of funds is relatively small (less than two percent of funds in the target categories). Reporting some of these funds in Other may be an attempt by states to avoid meeting up against the 15 percent administrative cap, which is included in the PRWORA legislation. Initially, states' administrative expenditures fell below the 15 percent of the total amount of federal TANF funds. However, as the relative value of the block grant has declined and inflation has driven up administrative costs associated with staffing (e.g., salaries, benefit packages) and operations, these administrative expenditures likely represent a greater proportion of the overall TANF expenditures.

While recalibrating the administrative cap would require a legislative mandate, federal program administrators may reconsider what is included under administrative expenses. One TANF program administrator suggested creating a separate category for the cost of completing eligibility determinations. Another option is to encourage states to report some administrative expenditures, such as case management, in existing categories other than TANF administrative expenditures. While this would remove only a small portion of the federal TANF funds from the Other category, it may improve the accuracy of reporting.

4. Explore Options for Capturing Large Allocations Made to Counties

Two states with the highest expenditures in the target categories, California and New York, allocate a large proportion of funds to local counties where county administrators determine how these funds may be used. Both states report these large allocations as Other on the ACF-196 form rather than drilling down to obtain an exact dollar amount. As a result, funds that could be reported into existing categories may be reported as Other. Based on our analysis of 28 states, these expenditures, that are largely undefined, account for about a third of the overall funds in Other and AUPL.

Further discussion within ACF may include how federal program administrators and staff could capture more information about these expenditures without increasing the workload for state fiscal staff. One option is to create a checklist of existing expenditures, based on findings from this study, where states may quickly identify how the funds reported in that category were used. To simplify the reporting process, states would simply identify the spending areas on the checklist rather than account for the amount of funding in each area. The checklist would provide more information about how federal TANF funds reported in Other and AUPL are used, and yet, require minimal effort by the counties and states. States that allocate funds to local counties could collect this completed checklist from each county administrator, and include the total number of counties reporting within each of the spending areas or just indicate which spending areas were represented. This checklist could be provided in electronic and written form and may be used in addition to the narratives included on the ACF-196. While this wouldn't reduce the amount of funds reported in Other and AUPL, it would provide more detail about how these funds are used.

5. Reevaluate the Process for Reporting TANF Expenditures, Adjustments, and Corrections

While the recommended federal changes may encourage progress toward improving the accuracy and consistency of the reporting process, the information generated by this process is still limited. For example, states may amend their spending report for any previous year, in some cases, resulting in a negative expenditure during a given year. It also creates challenges in reporting exact expenditure amounts over time as the amounts may change at any time. Unless changes are made to the way expenditures, adjustments, and corrections are reported, the expenditure data are of limited value for policy analysis purposes. In its current form, the usefulness of the ACF-196 is limited to ensuring that the expenditures are properly tracked by grant year.

ACF may consider assembling a task force of federal, regional, and state fiscal specialists to provide detailed recommendations for submitting reporting, amendments, and corrections within and across years. One possibility is to report actual expenditures for that year rather than the funds allocated. Another consideration may be establishing a deadline for corrections and amendments made on the ACF-196 for spending in previous years. Recommendations should create some parameters for amendments and corrections while preserving the flexibility allowed to states under the block grant.

B. Suggestions for State Level Changes

In addition to federal-level changes in the reporting forms and supports available to states, states may be encouraged to adopt practices to improve the quality and consistency of federal reporting. We recommend two changes: (1) improve the coordination between program and fiscal staff when completing the federal reporting form and, (2) for states that allocate funds to counties, consider changes in the reporting tools and resources provided to counties.

1. Improve Coordination Between Program and Fiscal Staff

According to anecdotal information, communication between state program and fiscal staff reportedly improves the accuracy and consistency of states' accounting of federal TANF funds. And yet, we found that in most cases, fiscal staff made judgments about how to classify expenditures independently, with little or no input from program staff. For example, in one state, the program manager completed the ACF-196 form as a result of a fiscal specialist leaving the position shortly before the report was due. The program staffer said that becoming involved with the reporting made her more aware of how TANF funds were being reported and based on that experience, she revised how some funds were being reported and developed some rough training guidelines for the new state fiscal specialist.

Some states commented that good communication between program and fiscal staff helps improve reporting accuracy. Program staff typically provide fiscal staff with detailed information about how funds within a TANF program or service are used. This information helps fiscal staff make more informed decisions about what to report in existing categories as well as in Other and AUPL. Otherwise, fiscal staff decide how to classify expenditures based on the information available to them from the line item expenditure reports. Regional staff might also encourage state program and fiscal staff to jointly complete the ACF-196 at least annually, to ensure they are in agreement about how funds should be classified. The primary goal is to encourage both fiscal and program staff to be involved with the categorization decisions.

2. Revisit Reporting Tools and Resources Available to Counties

In county administered states where federal TANF funds are allocated to local counties, the quality of the state data hinges on the accuracy of county reporters. States may consider providing additional guidance to local counties for federal reporting. They may also provide counties with the electronic reporting tools that allow fiscal staff to easily and accurately synthesize county data for federal reporting. State TANF administrators may consider statewide trainings for county fiscal staff and/or ongoing technical assistance telephone calls or webinars to improve the quality and consistency of categorization.

- Require counties to describe how funds used in Other and AUPL are used. While it appears that some states that allocate funds to counties use the same defined categories on the ACF-196 reporting form, a detailed description of what is included in Other and AUPL is not required. To require this information would improve the amount of information available about how counties spend their funds. States may consider a narrative format or a simple checklist of spending areas or both.
- Provide additional guidance to counties. States that allocate funds to local counties may consider providing additional written guidance to fiscal and program staff. They might also consider designating a fiscal person at the state office who is available to answer questions. Increasing the communication to counties about how to classify funds in existing categories will likely improve the consistency and accuracy of state reporting.

C. Conclusion

Taking advantage of the flexibility a block grant provides, states have used their TANF funds to address many unmet needs that are consistent with the purposes of TANF. At the time the TANF block grant was created, it was impossible for ACF to anticipate all the ways in which states might spend their TANF block grant funds. When states did not find a category in which to record their expenditures or when a program crossed multiple categories, they often recorded their expenditures in "Other" and, to a lesser extent, "Authorized Under Prior Law." This study provides new information that ACF can use to refine existing spending categories, provide better guidance to states and possibly create a few new spending categories to reduce the amount of spending that is reported in these two categories. This, in turn, should lead to a more detailed and accurate accounting of how TANF block grants are spent.

While this study sheds light on the amount and types of spending in the Other and AUPL categories, it is important to note that there are additional equally important reporting issues that makes it difficult to analyze and assess spending over time. First, it states' ability to make adjustments and corrections across years makes it very complicated to track spending over time and to make comparisons across states. In addition, states can transfer funds from TANF to two other block grants, the Social Services Block Grant and the Child Care and Development Block Grant, but are not required to provide any additional information on how these funds are spent. This limits further what is known about how TANF funds are used and which families are benefitting from them. These and other issues related to how TANF block grants are used may surface during TANF reauthorization next year. These issues were beyond the scope of this project, however, they are likely to be important components of any discussion focused on increasing our understanding of how TANF block grant funds are used and assessing their effectiveness.

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APPENDIX

STATES' USE OF FEDERAL TANF FUNDS REPORTED IN OTHER AND AUPL

Table A.1 States' Use of Federal TANF Funds Reported in Other and AUPL Categories

Spending Areas	Number of States Reporting in Either Category (n=41)	Number of States Reporting in Other (n=41)	Number of States Reporting in AUPL (n=41)	
			Assistance	Nonassistance
Child welfare	31	26	3	10
TANF program expenses	21	20	0	1
Emergency assistance (e.g., housing, energy, clothing assistance)	20	19	1	2
Domestic violence services	14	14	0	0
Mental health and addiction services	13	13	0	0
Education and youth programs	13	13	0	0
Health/disabilities services	12	12	0	0
Special populations (e.g., corrections, juvenile justice, veterans assistance, tribal payments)	10	8	0	2
Teen pregnancy/prevention programs	8	8	0	0
Early childhood care and education	8	8	0	0
Employment services and work supports for low-income populations	7	7	0	0
Discretionary funds to faith-based and community organizations	7	7	0	0
Marriage and parenting initiatives	6	6	0	0
Child support	4	4	0	0
Adult/postsecondary education	3	3	0	0
Unspecified funds (mostly allocated to counties/localities)[a]	3	3	2	1
Additional expenditures	9	9	0	0

Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY 2007.

Note: Six states do not report spending in any category—DE, HI, ME, NE, UT, VT. No spending information is available from four states— KS, KY, MS, WY.

[a] "Unspecified funds" is primarily expenditures allocated to local counties. For these states, we do not have data describing how these funds were spent.

Table A.2 Spending Areas that Account for the Greatest Percentage of Federal TANF Funds Reported in Other and AUPL[a]

Spending Areas	Percentage of Funds Reported in All Categories[b] (n=28)
Child welfare	53.64
TANF program expenses	2.48
Emergency assistance (e.g., housing, energy, clothing assistance)	11.42
Domestic violence services	2.46
Mental health and addiction services	3.11
Education and youth programs	9.58
Health/disabilities services	5.04
Special populations (e.g., corrections, juvenile justice, veterans assistance, tribal payments)	6.26
Teen pregnancy/prevention programs	2.80
Early childhood care and education	1.90
Employment services and work supports for low-income populations	.50
Discretionary funds to community organizations	.28
Marriage and parenting initiatives	.12
Child support	.03
Adult/postsecondary education	.37

Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

[a]Does not include Unspecified Funds and Additional Expendentitures spending areas, which accounted for roughly $870 million and 1.2 million, respectively.

[b]Total amount of funds reported in Other and AUPL was roughly $1.5 billion. (Does not include Unspecified Funds and Miscellaneous spending areas).

Table A.3. States' Use of Federal TANF Funds Reported in Other and AUPL for FY 2006

States	Child Welfare	Personal Supports	Emergency Assistance	Education and Prevention Programs	Miscellaneous
Alabama	X				X
Alaska		X			
Arizona	X	X	X		X
Arkansas	X			X	
California	X	X	X		X
Colorado	X				X
Connecticut	X	X			X
Delaware[a]					
District of Columbia	X	X	X	X	X
Florida	X	X	X		X
Georgia	X	X	X	X	X
Hawaii[a]					
Idaho	X	X			X
Illinois	X	X	X	X	X
Indiana	X	X	X	X	X
Iowa	X			X	
Kansas[b]					
Kentucky[b]					
Louisiana	X				X
Maine[a]					
Maryland	X				
Massachusetts			X	X	X
Michigan	X	X	X	X	X
Minnesota				X	
Mississippi[b]					
Missouri	X				X
Montana		X	X		X
Nebraska[a]					
Nevada	X	X	X	X	X
New Hampshire	X		X		X
New Jersey	X	X			
New Mexico		X		X	X
New York	X	X	X	X	X
North Carolina	X	X	X		X
North Dakota	X	X			X
Ohio	X	X	X	X	X
Oklahoma	X	X			X
Oregon	X	X	X		X
Pennsylvania	X			X	X
Rhode Island			X		X
South Carolina	X	X	X		
South Dakota	X	X		X	
Tennessee				X	X
Texas		X	X	X	X
Utah[a]					
Vermont[a]					
Virginia	X			X	X
Washington					X
West Virginia			X		X
Wisconsin	X			X	X
Wyoming[b]					
Total	**31**	**24**	**20**	**19**	**33**

Source: ACF-196 addenda and state expenditure reports for FY 2006 and FY2007.

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