

<sup>1</sup> Funds from the American Recovery and Reinvestment Act (ARRA). Sections I & II: Figures calculated by VDSS Department of Finance. Section III: ARRA figures not available.

<sup>2</sup> Non-Reimbursable figures reflect only those costs reported by the locality through DSS financial systems.

<sup>3</sup> Statewide Benefit figures reflect expenditures incurred during the state fiscal year.

<sup>4</sup> CSA Costs are paid at the local level with reimbursement from the State Comprehensive Services

<sup>5</sup> Refugee Assistance payments are made at Local Health Districts and not the LDSS

<sup>6</sup> Sections I and II reflect only those costs reported through DSS financial systems. Figures reflect expenditures incurred during June 1 to May 31.

Fiscal Year 2009 Social Services Expenses by Category and Budget Line  
LASER Set of Books Adjusted by Cost Allocation Results

Abbreviation Key for Category:

A: Staff, Administrative and Operational Overhead Expenditures

B: Income Benefits paid to or on behalf of clients by LDSSs

PS: Purchased Services by LDSSs on behalf of Clients

U: Unspecified Local and Miscellaneous Programs

R: Central Service Cost Allocation Expenditures

SW: Statewide Benefits - For programs operated by LDSSs but paid primarily at the state/federal level

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Fund YTD	Fed %	ARRA Fund YTD <sup>1</sup>	ARRA %	State Fund YTD	State %	Federal/ARRA/State YTD	Federal/ARRA/State %	Local YTD	Local %	Total YTD Reimbursables	YTD Non Reimbursables <sup>2</sup>	Grand Total YTD
<b>I Local Department of Social Services<sup>6</sup></b>															
<b>Staff, Administrative and Operational Overhead Costs</b>															
A	853	Eligibility Staff & Operations	797,979.18	51.59%	0.00	0.00%	509,079.28	32.91%	1,307,058.46	84.50%	239,753.90	15.50%	1,546,812.36	41,001.56	1,587,813.92
A	854	Services Staff & Operations	754,263.88	50.59%	0.00	0.00%	505,678.72	33.91%	1,259,942.60	84.50%	231,111.58	15.50%	1,491,054.18	62,985.23	1,554,039.41
A	856	Eligibility Staff & Operations Pass Through	106,623.20	46.48%	0.00	0.00%	0.00	0.00%	106,623.20	46.48%	122,781.13	53.52%	229,404.33	0.00	229,404.33
A	857	Services Staff & Operations Pass Through	5,534.29	12.81%	0.00	0.00%	0.00	0.00%	5,534.29	12.81%	37,683.04	87.19%	43,217.33	0.00	43,217.33
A	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	307.94	34.60%	0.00	0.00%	0.00	0.00%	307.94	34.60%	582.06	65.40%	890.00	0.00	890.00
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 1,664,708.49</b>	<b>50.27%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,014,758.00</b>	<b>30.64%</b>	<b>\$ 2,679,466.49</b>	<b>80.92%</b>	<b>\$ 631,911.71</b>	<b>19.08%</b>	<b>\$ 3,311,378.20</b>	<b>\$ 103,986.79</b>	<b>\$ 3,415,364.99</b>
<b>Benefit Payments to Clients</b>															
B	804	Auxiliary Grant	0.00	0.00%	0.00	0.00%	196,667.20	80.00%	196,667.20	80.00%	49,166.80	20.00%	245,834.00	0.00	245,834.00
B	808	TANF - Manual Checks	(1,451.13)	60.78%	0.00	0.00%	(936.38)	39.22%	(2,387.51)	100.00%	0.00	0.00%	(2,387.51)	(418.00)	(2,805.51)
B	810	TANF - Emergency Assistance	255.00	51.00%	0.00	0.00%	245.00	49.00%	500.00	100.00%	0.00	0.00%	500.00	0.00	500.00
B	811	IV-E (AFDC) - Foster Care	159,408.03	50.00%	13,910.30	4.36%	145,497.73	45.64%	318,816.06	100.00%	0.00	0.00%	318,816.06	0.00	318,816.06
B	812	IV-E Adoption Assistance	63,170.24	50.00%	5,836.21	4.62%	57,334.03	45.38%	126,340.48	100.00%	0.00	0.00%	126,340.48	0.00	126,340.48
B	813	General Relief	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	1,850.00	1,850.00
B	817	Special Needs Adoption	0.00	0.00%	0.00	0.00%	122,436.79	100.00%	122,436.79	100.00%	0.00	0.00%	122,436.79	0.00	122,436.79
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 221,382.14</b>	<b>27.28%</b>	<b>\$ 19,746.51</b>	<b>2.43%</b>	<b>\$ 521,244.36</b>	<b>64.23%</b>	<b>\$ 762,373.02</b>	<b>93.94%</b>	<b>\$ 49,166.80</b>	<b>6.06%</b>	<b>\$ 811,539.82</b>	<b>\$ 1,432.00</b>	<b>\$ 812,971.82</b>
<b>Client Services Purchased by LDSSs</b>															
PS	820	Adoption Incentives	1,055.39	100.00%	0.00	0.00%	0.00	0.00%	1,055.39	100.00%	0.00	0.00%	1,055.39	0.00	1,055.39
PS	824	Other Purchased Services	66,338.98	71.22%	0.00	0.00%	8,183.28	8.78%	74,522.26	80.00%	18,630.56	20.00%	93,152.82	0.00	93,152.82
PS	829	Family Preservation (SSBG)	9,155.34	84.00%	0.00	0.00%	54.50	0.50%	9,209.84	84.50%	1,689.38	15.50%	10,899.22	0.00	10,899.22
PS	833	Adult Services	98,570.65	80.00%	0.00	0.00%	0.00	0.00%	98,570.65	80.00%	24,642.67	20.00%	123,213.32	0.00	123,213.32
PS	844	SNAPET Purchased Services	2,647.37	50.27%	0.00	0.00%	2,619.01	49.73%	5,266.38	100.00%	0.00	0.00%	5,266.38	0.00	5,266.38
PS	861	Independent Living Program - Education and Training Vouchers	1,988.54	80.00%	0.00	0.00%	497.12	20.00%	2,485.66	100.00%	0.00	0.00%	2,485.66	0.00	2,485.66
PS	862	Independent Living Program - Basic Allocation	8,060.78	80.00%	0.00	0.00%	2,015.18	20.00%	10,075.96	100.00%	0.00	0.00%	10,075.96	0.00	10,075.96
PS	864	Respite Care for Foster Families	0.00	0.00%	0.00	0.00%	635.00	100.00%	635.00	100.00%	0.00	0.00%	635.00	0.00	635.00
PS	866	Family Preservation / Support - Purch Serv	33,674.81	75.00%	0.00	0.00%	4,265.49	9.50%	37,940.30	84.50%	6,969.50	15.50%	44,899.80	0.00	44,899.80
PS	871	TANF/VIEW Working and Trans Child Care	42,828.61	50.00%	0.00	0.00%	34,262.86	40.00%	77,091.47	90.00%	8,565.72	10.00%	85,657.19	0.00	85,657.19
PS	872	VIEW	34,404.89	50.05%	0.00	0.00%	23,676.06	34.45%	58,080.95	84.50%	10,653.95	15.50%	68,734.90	0.00	68,734.90
PS	878	Head Start Transition To Work Child Care	11,698.82	100.00%	0.00	0.00%	0.00	0.00%	11,698.82	100.00%	0.00	0.00%	11,698.82	0.00	11,698.82
PS	881	Fee Child Care - Matching	(112.49)	50.00%	0.00	0.00%	(90.00)	40.00%	(202.49)	90.00%	(22.49)	10.00%	(224.98)	0.00	(224.98)
PS	883	Fee Child Care - 100% Federal	264,568.24	100.00%	0.00	0.00%	0.00	0.00%	264,568.24	100.00%	0.00	0.00%	264,568.24	0.00	264,568.24
PS	890	Child Care Quality Initiative Program	6,790.50	50.00%	0.00	0.00%	4,685.43	34.50%	11,475.93	84.50%	2,105.05	15.50%	13,580.98	0.00	13,580.98
PS	895	Adult Protective Services	10,822.50	84.00%	0.00	0.00%	64.41	0.50%	10,886.91	84.50%	1,997.01	15.50%	12,883.92	(110.00)	12,773.92
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 592,492.93</b>	<b>79.15%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 80,868.34</b>	<b>10.80%</b>	<b>\$ 673,361.27</b>	<b>89.95%</b>	<b>\$ 75,221.35</b>	<b>10.05%</b>	<b>\$ 748,582.62</b>	<b>\$ (110.00)</b>	<b>\$ 748,472.62</b>
<b>Unspecified Local &amp; Miscellaneous Programs</b>															
U	000	Miscellaneous	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00
<b>Subtotal: Unspecified Local &amp; Miscellaneous Programs</b>			<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals: Local Department of Social Services</b>			<b>\$ 2,478,583.56</b>	<b>50.88%</b>	<b>\$ 19,746.51</b>	<b>0.41%</b>	<b>\$ 1,616,870.70</b>	<b>33.19%</b>	<b>\$ 4,115,200.78</b>	<b>84.48%</b>	<b>\$ 756,299.86</b>	<b>15.52%</b>	<b>\$ 4,871,500.64</b>	<b>\$ 105,308.79</b>	<b>\$ 4,976,809.43</b>
<b>II Reimbursements to Localities for Non LDSS Expenses<sup>6</sup></b>															
<b>Central Services Cost Allocation</b>															
R	843	Central Service Cost Allocation	65,286.92	50.01%	0.00	0.00%	0.00	0.00%	65,286.92	50.01%	65,257.07	49.99%	130,543.99	0.00	130,543.99
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 65,286.92</b>	<b>50.01%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 0.00</b>	<b>0.00%</b>	<b>\$ 65,286.92</b>	<b>50.01%</b>	<b>\$ 65,257.07</b>	<b>49.99%</b>	<b>\$ 130,543.99</b>	<b>\$ -</b>	<b>\$ 130,543.99</b>
<b>Grand Totals: To Localities</b>			<b>\$ 2,543,870.48</b>	<b>50.86%</b>	<b>\$ 19,746.51</b>	<b>0.39%</b>	<b>\$ 1,616,870.70</b>	<b>32.32%</b>	<b>\$ 4,180,487.70</b>	<b>83.58%</b>	<b>\$ 821,556.93</b>	<b>16.42%</b>	<b>\$ 5,002,044.63</b>	<b>\$ 105,308.79</b>	<b>\$ 5,107,353.42</b>

Fiscal Year 2009 Social Services Expenses by Category and Budget Line  
LASER Set of Books Adjusted by Cost Allocation Results

Abbreviation Key for Category:

A: Staff, Administrative and Operational Overhead Expenditures

B: Income Benefits paid to or on behalf of clients by LDSSs

PS: Purchased Services by LDSSs on behalf of Clients

U: Unspecified Local and Miscellaneous Programs

R: Central Service Cost Allocation Expenditures

SW: Statewide Benefits - For programs operated by LDSSs but paid primarily at the state/federal level

<sup>1</sup> Funds from the American Recovery and Reinvestment Act (ARRA). Sections I & II: Figures calculated by VDSS Department of Finance. Section III: ARRA figures not available.

<sup>2</sup> Non-Reimbursable figures reflect only those costs reported by the locality through DSS financial systems.

<sup>3</sup> Statewide Benefit figures reflect expenditures incurred during the state fiscal year.

<sup>4</sup> CSA Costs are paid at the local level with reimbursement from the State Comprehensive Services

<sup>5</sup> Refugee Assistance payments are made at Local Health Districts and not the LDSS

<sup>6</sup> Sections I and II reflect only those costs reported through DSS financial systems. Figures reflect expenditures incurred during June 1 to May 31.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Fund YTD	Fed %	ARRA Fund YTD <sup>1</sup>	ARRA %	State Fund YTD	State %	Federal/ARRA/State YTD	Federal/ARRA/State %	Local YTD	Local %	Total YTD Reimbursables	YTD Non Reimbursables <sup>2</sup>	Grand Total YTD
<b>III Statewide Benefit Payments<sup>3</sup></b>															
<b>State, Federal &amp; Local Paid Benefits</b>															
SW		Comprehensive Services Act (CSA) <sup>4</sup>	0.00	0.00%	0.00	0.00%	5,439,508.26	81.08%	5,439,508.26	81.08%	1,269,308.63	18.92%	6,708,816.89	0.00	6,708,816.89
SW		Medicaid Benefits	26,966,553.17	55.00%	0.00	0.00%	22,063,543.51	45.00%	49,030,096.68	100.00%	0.00	0.00%	49,030,096.68	0.00	49,030,096.68
SW		Supplemental Nutrition Assistance Program (SNAP)	10,310,225.00	100.00%	0.00	0.00%	0.00	0.00%	10,310,225.00	100.00%	0.00	0.00%	10,310,225.00	0.00	10,310,225.00
SW		State & Local Health	0.00	0.00%	0.00	0.00%	167,703.22	90.60%	167,703.22	90.60%	17,400.04	9.40%	185,103.26	0.00	185,103.26
SW		Energy Assistance	1,726,278.28	100.00%	0.00	0.00%	0.00	0.00%	1,726,278.28	100.00%	0.00	0.00%	1,726,278.28	0.00	1,726,278.28
SW		TANF	407,727.47	55.77%	0.00	0.00%	323,299.24	44.23%	731,026.71	100.00%	0.00	0.00%	731,026.71	0.00	731,026.71
SW		FAMIS (Total Title XXI Expenditures)	1,062,389.63	65.00%	0.00	0.00%	572,055.96	35.00%	1,634,445.59	100.00%	0.00	0.00%	1,634,445.59	0.00	1,634,445.59
SW		Refugee Assistance <sup>5</sup>													
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 40,473,173.56</b>	<b>57.55%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 28,566,110.18</b>	<b>40.62%</b>	<b>\$ 69,039,283.74</b>	<b>98.17%</b>	<b>\$ 1,286,708.67</b>	<b>1.83%</b>	<b>\$ 70,325,992.41</b>	<b>\$ -</b>	<b>\$ 70,325,992.41</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 43,017,044.04</b>	<b>57.11%</b>	<b>\$ 19,746.51</b>	<b>0.03%</b>	<b>\$ 30,182,980.88</b>	<b>40.07%</b>	<b>\$ 73,219,771.44</b>	<b>97.18%</b>	<b>\$ 2,108,265.60</b>	<b>2.80%</b>	<b>\$ 75,328,037.04</b>	<b>\$ 105,308.79</b>	<b>\$ 75,433,345.83</b>