

Fiscal Year 2019 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-Programs operated by LDSSs but paid primarily at state/federal level

<sup>1</sup> 0033 Non-Reimbursable costs are **Local Only costs** as reported by the locality in VDSS financial systems. Local records may vary.

<sup>2</sup> 0077 Non-Reimbursable costs **Exceed State Allocation** as reported by locality in VDSS financial systems. Local records may vary.

<sup>3</sup> Sections I & II are costs reported in VDSS financial systems and reflect June 1 to May 31 costs. Section III are costs incurred during the state FY.

<sup>4</sup> CSA Costs are paid at the local level with reimbursement from the State Children's Services Act.

<sup>5</sup> The SLH program was not funded for SFY19, therefore there were no expenditures

<sup>6</sup> For FY19, Child Care provider payments are made by VDSS through VACMS.

<sup>7</sup> Refugee Assistance payments are made at Local Health Districts and not the LDSS.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD	Fed %	State Funds YTD	State %	Federal/ State YTD	Federal/ State %	Local YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD <sup>1</sup>	0077 Non Reimbursable YTD <sup>2</sup>	Grand Total YTD
<b>I Local Department of Social Services <sup>3</sup></b>														
<b>Staff, Administrative and Operational Overhead Costs</b>														
A	849	Staff & Operations No Local Match	33,857	60.34%	22,251	39.66%	56,108	100.00%	0	0.00%	56,108	(5)	0	56,102
A	855	Staff & Operations Base Budget	903,489	56.36%	451,128	28.14%	1,354,617	84.50%	248,477	15.50%	1,603,094	16,350	0	1,619,444
A	858	Staff & Operations Pass Through	161,598	35.89%	0	0.00%	161,598	35.89%	288,665	64.11%	450,264	(1)	0	450,263
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 1,098,944</b>	<b>52.10%</b>	<b>\$ 473,378</b>	<b>22.44%</b>	<b>\$ 1,572,323</b>	<b>74.54%</b>	<b>\$ 537,142</b>	<b>25.46%</b>	<b>\$ 2,109,465</b>	<b>\$ 16,343</b>	<b>\$ -</b>	<b>\$ 2,125,809</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	83,150	80.00%	83,150	80.00%	20,787	20.00%	103,937	0	0	103,937
B	811	IV-E - Foster Care	17,245	50.00%	17,245	50.00%	34,490	100.00%	0	0.00%	34,490	(0)	0	34,490
B	812	IV-E - Adoption Assistance	267,702	50.00%	267,702	50.00%	535,404	100.00%	0	0.00%	535,404	0	0	535,404
B	814	Fostering Futures Foster Care Assistance	2,252	50.00%	2,252	50.00%	4,505	100.00%	0	0.00%	4,505	0	0	4,505
B	817	Special Needs Adoption	34,559	14.70%	200,464	85.30%	235,022	100.00%	0	0.00%	235,022	0	0	235,022
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 321,758</b>	<b>35.23%</b>	<b>\$ 570,812</b>	<b>62.50%</b>	<b>\$ 892,570</b>	<b>97.72%</b>	<b>\$ 20,787</b>	<b>2.28%</b>	<b>\$ 913,358</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 913,358</b>
<b>Client Services Purchased by LDSSs</b>														
PS	833	Adult Services	5,095	80.00%	0	0.00%	5,095	80.00%	1,274	20.00%	6,369	0	0	6,369
PS	862	Independent Living Program - Basic Allocation	593	80.00%	148	20.00%	741	100.00%	0	0.00%	741	0	0	741
PS	866	Family Preservation / Support - Purch Serv	4,839	75.00%	613	9.50%	5,452	84.50%	1,000	15.50%	6,452	(0)	0	6,452
PS	872	VIEW	13,868	20.99%	41,970	63.51%	55,838	84.50%	10,242	15.50%	66,080	(0)	0	66,080
PS	895	Adult Protective Services	956	84.50%	0	0.00%	956	84.50%	175	15.50%	1,131	0	0	1,131
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 25,350</b>	<b>31.38%</b>	<b>\$ 42,731</b>	<b>52.90%</b>	<b>\$ 68,082</b>	<b>84.29%</b>	<b>\$ 12,692</b>	<b>15.71%</b>	<b>\$ 80,773</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 80,773</b>
<b>Unspecified Local &amp; Miscellaneous Programs</b>														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals: Local Department of Social Services</b>			<b>\$ 1,446,053</b>	<b>46.59%</b>	<b>\$ 1,086,922</b>	<b>35.02%</b>	<b>\$ 2,532,975</b>	<b>81.61%</b>	<b>\$ 570,621</b>	<b>18.39%</b>	<b>\$ 3,103,596</b>	<b>\$ 16,343</b>	<b>\$ -</b>	<b>\$ 3,119,939</b>

**II Reimbursements to Localities for Non LDSS Expenses <sup>3</sup>**

Central Services Cost Allocation

Fiscal Year 2019 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-Programs operated by LDSSs but paid primarily at state/federal level

- <sup>1</sup> 0033 Non-Reimbursable costs are **Local Only costs** as reported by the locality in VDSS financial systems. Local records may vary.
- <sup>2</sup> 0077 Non-Reimbursable costs **Exceed State Allocation** as reported by locality in VDSS financial systems. Local records may vary.
- <sup>3</sup> Sections I & II are costs reported in VDSS financial systems and reflect June 1 to May 31 costs. Section III are costs incurred during the state FY.
- <sup>4</sup> CSA Costs are paid at the local level with reimbursement from the State Children's Services Act.
- <sup>5</sup> The SLH program was not funded for SFY19, therefore there were no expenditures
- <sup>6</sup> For FY19, Child Care provider payments are made by VDSS through VACMS.
- <sup>7</sup> Refugee Assistance payments are made at Local Health Districts and not the LDSS.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD	Fed %	State Funds YTD	State %	Federal/State YTD	Federal/State %	Local YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD <sup>1</sup>	0077 Non Reimbursable YTD <sup>2</sup>	Grand Total YTD
R	843	Central Service Cost Allocation	61,301	50.00%	0	0.00%	61,301	50.00%	61,301	50.00%	122,602	0	82,052	204,654
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 61,301</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 61,301</b>	<b>50.00%</b>	<b>\$ 61,301</b>	<b>50.00%</b>	<b>\$ 122,602</b>	<b>\$ -</b>	<b>\$ 82,052</b>	<b>\$ 204,654</b>
<b>Grand Totals: To Localities</b>			<b>\$ 1,507,354</b>	<b>46.72%</b>	<b>\$ 1,086,922</b>	<b>33.69%</b>	<b>\$ 2,594,276</b>	<b>80.41%</b>	<b>\$ 631,922</b>	<b>19.59%</b>	<b>\$ 3,226,198</b>	<b>\$ 16,343</b>	<b>\$ 82,052</b>	<b>\$ 3,324,593</b>

III Statewide Benefit Payments<sup>3</sup>

State, Federal & Local Paid Benefits

SW		Children's Services Act (CSA) <sup>4</sup>	0	0.00%	421,450	78.21%	421,450	78.21%	117,451	21.79%	538,900	0	0	538,900
SW		Medicaid Benefits	19,532,735	50.00%	19,516,463	49.96%	39,049,198	99.96%	16,273	0.04%	39,065,471	0	0	39,065,471
SW		Supplemental Nutrition Assistance Program (SNAP)	3,904,639	100.00%	0	0.00%	3,904,639	100.00%	0	0.00%	3,904,639	0	0	3,904,639
SW		State & Local Health <sup>5</sup>												
SW		Energy Assistance	442,439	100.00%	0	0.00%	442,439	100.00%	0	0.00%	442,439	0	0	442,439
SW		TANF/TANF UP	93,980	42.17%	128,858	57.83%	222,838	100.00%	0	0.00%	222,838	0	0	222,838
SW		FAMIS (Total Title XXI Expenditures)	913,089	88.00%	124,512	12.00%	1,037,601	100.00%	0	0.00%	1,037,601	0	0	1,037,601
SW		Child Care (VACMS) <sup>6</sup>	41,087	80.59%	9,898	19.41%	50,985	100.00%	0	0.00%	50,985	0	0	50,985
SW		Refugee Assistance <sup>7</sup>												
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 24,927,968</b>	<b>55.07%</b>	<b>\$ 20,201,181</b>	<b>44.63%</b>	<b>\$ 45,129,148</b>	<b>99.70%</b>	<b>\$ 133,723</b>	<b>0.30%</b>	<b>\$ 45,262,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,262,872</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 26,435,321</b>	<b>54.52%</b>	<b>\$ 21,288,103</b>	<b>43.90%</b>	<b>\$ 47,723,424</b>	<b>98.42%</b>	<b>\$ 765,646</b>	<b>1.58%</b>	<b>\$ 48,489,070</b>	<b>\$ 16,343</b>	<b>\$ 82,052</b>	<b>\$ 48,587,465</b>