

Fiscal Year 2021 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

¹ Federal COVID funding for the Coronavirus Aid, Relief, and Economic Security Act (CARES) and/or Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

² 0033 Non-Reimbursable costs are Local Only costs as reported by the locality in VDSS financial systems. Local records may vary.

³ 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.

⁴ 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.

⁵ CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

⁶ For FY2021, Some Child Care and LIHEAP COVID-19 stimulus payments processed by Home Office are not reported by FIPS/Locality.

⁷ Split between Federal & State is prorated (07/01 to 09/30 split was 80.84% Federal and 19.16% State. For 10/01 to 06/30 split was 69.34% Federal and 30.66% State)

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD	Fed %	Federal COVID Funds YTD ¹	Federal COVID %	State Funds YTD	State %	Federal/COVID/State Funds YTD	Federal/COVID/State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ²	0077 Non Reimbursable YTD ³	Grand Total YTD
I Local Department of Social Services ⁴																
Staff, Administrative and Operational Overhead Costs																
A	849	Staff & Operations No Local Match	69,819	58.97%	0	0.00%	48,582	41.03%	118,401	100.00%	0	0.00%	118,401	(1)	0	118,400
A	855	Staff & Operations Base Budget	916,560	56.16%	0	0.00%	462,296	28.33%	1,378,856	84.48%	253,246	15.52%	1,632,101	4,718	0	1,636,820
A	858	Staff & Operations Pass Through	183,270	34.53%	0	0.00%	0	0.00%	183,270	34.53%	347,458	65.47%	530,728	(3)	0	530,725
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,169,648	51.27%	\$ -	0.00%	\$ 510,878	22.39%	\$ 1,680,526	73.67%	\$ 600,704	26.33%	\$ 2,281,230	\$ 4,715	\$ -	\$ 2,285,945
Benefit Payments to Clients																
B	811	IV-E - Foster Care	87,761	56.20%	0	0.00%	68,397	43.80%	156,158	100.00%	0	0.00%	156,158	21	0	156,179
B	812	IV-E Adoption Assistance	211,831	56.06%	0	0.00%	166,019	43.94%	377,851	100.00%	0	0.00%	377,851	0	0	377,851
B	814	Fostering Futures Foster Care Assistance	15,405	56.20%	0	0.00%	12,006	43.80%	27,410	100.00%	0	0.00%	27,410	9	0	27,420
B	817	Special Needs Adoption	300	8.22%	0	0.00%	36,154	99.18%	36,454	100.00%	0	0.00%	36,454	0	0	36,454
B	820	Adoption Incentives	646	100.00%	0	0.00%	0	0.00%	646	100.00%	0	0.00%	646	0	0	646
Subtotal: Benefit Payments to Clients			\$ 315,943	52.79%	\$ -	0.00%	\$ 282,576	47.21%	\$ 598,519	100.00%	\$ -	0.00%	\$ 598,519	\$ 30	\$ -	\$ 598,550
Client Services Purchased by LDSSs																
PS	824	Other Purchased Services	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	16,030	0	16,030
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	0	0.00%	457	84.50%	457	84.50%	84	15.50%	541	0	0	541
PS	833	Adult Services	802	80.00%	0	0.00%	0	0.00%	802	80.00%	200	20.00%	1,002	0	0	1,002
PS	862	Independent Living Program - Basic Allocation	921	80.00%	0	0.00%	230	20.00%	1,151	100.00%	0	0.00%	1,151	0	0	1,151
PS	866	Family Preservation / Support - Purch Serv	7,716	75.00%	0	0.00%	977	9.50%	8,693	84.50%	1,595	15.50%	10,288	0	0	10,288
PS	872	VIEW	1,561	8.55%	0	0.00%	13,872	75.95%	15,432	84.50%	2,831	15.50%	18,263	(0)	0	18,263
PS	895	Adult Protective Services	370	84.51%	0	0.00%	0	0.00%	370	84.51%	68	15.49%	438	0	0	438
Subtotal: Client Services Purchased by LDSSs			\$ 11,369	35.88%	\$ -	0.00%	\$ 15,536	49.04%	\$ 26,906	84.92%	\$ 4,778	15.08%	\$ 31,684	\$ 16,030	\$ -	\$ 47,714
Unspecified Local & Miscellaneous Programs																
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	591	0	591
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 591	\$ -	\$ 591
Totals: Local Department of Social Services			\$ 1,496,960	51.42%	\$ -	0.00%	\$ 808,991	27.79%	\$ 2,305,951	79.20%	\$ 605,482	20.80%	\$ 2,911,433	\$ 21,366	\$ -	\$ 2,932,800

Fiscal Year 2021 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

¹ Federal COVID funding for the Coronavirus Aid, Relief, and Economic Security Act (CARES) and/or Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

² 0033 Non-Reimbursable costs are Local Only costs as reported by the locality in VDSS financial systems. Local records may vary.

³ 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.

⁴ 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.

⁵ CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

⁶ For FY2021, Some Child Care and LIHEAP COVID-19 stimulus payments processed by Home Office are not reported by FIPS/Locality.

⁷ Split between Federal & State is prorated (07/01 to 09/30 split was 80.84% Federal and 19.16% State. For 10/01 to 06/30 split was 69.34% Federal and 30.66% State)

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD	Fed %	Federal COVID Funds YTD ¹	Federal COVID %	State Funds YTD	State %	Federal/COVID/State Funds YTD	Federal/COVID/State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ²	0077 Non Reimbursable YTD ³	Grand Total YTD
II Reimbursements to Localities for Non LDSS Expenses ⁴																
Central Services Cost Allocation																
R	843	Central Service Cost Allocation	106,539	50.00%	0	0.00%	0	0.00%	106,539	50.00%	106,539	50.00%	213,078	0	138,833	351,911
Subtotal: Central Services Cost Allocation			\$ 106,539	50.00%	\$ -	0.00%	\$ -	0.00%	\$ 106,539	50.00%	\$ 106,539	50.00%	\$ 213,078	\$ -	\$ 138,833	\$ 351,911
Grand Totals: To Localities			\$ 1,603,499	51.32%	\$ -	0.00%	\$ 808,991	25.89%	\$ 2,412,490	77.21%	\$ 712,021	22.79%	\$ 3,124,511	\$ 21,366	\$ 138,833	\$ 3,284,711
III Statewide Benefit Payments ⁴																
State, Federal & Local Paid Benefits																
SW		Children's Services Act (CSA) ⁵	0	0.00%	0	0.00%	1,126,275	67.50%	1,126,275	67.50%	542,328	32.50%	1,668,604	0	0	1,668,604
SW		Medicaid Benefits	30,098,428	50.00%	0	0.00%	30,081,006	49.97%	60,179,434	99.97%	17,422	0.03%	60,196,856	0	0	60,196,856
SW		Supplemental Nutrition Assistance Program (SNAP)	8,718,799	100.00%	0	0.00%	0	0.00%	8,718,799	100.00%	0	0.00%	8,718,799	0	0	8,718,799
SW		Energy Assistance ⁶	273,060	98.17%	5,100	1.83%	0	0.00%	278,160	100.00%	0	0.00%	278,160	0	0	278,160
SW		TANF/TANF UP	150,796	39.20%	0	0.00%	233,894	60.80%	384,690	100.00%	0	0.00%	384,690	0	0	384,690
SW		Child Care (VACMS) ⁶	304,370	81.15%	275	0.07%	70,438	18.78%	375,083	100.00%	0	0.00%	375,083	0	0	375,083
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,698,728	80.84%	0	0.00%	402,618	19.16%	2,101,346	100.00%	0	0.00%	2,101,346	0	0	2,101,346
Subtotal: State, Federal & Local Paid Benefits			\$ 41,244,182	55.94%	\$ 5,375	0.01%	\$ 31,914,231	43.29%	\$ 73,163,788	99.24%	\$ 559,750	0.76%	\$ 73,723,539	\$ -	\$ -	\$ 73,723,539
Grand Totals: Social Services System			\$ 42,847,681	55.76%	\$ 5,375	0.01%	\$ 32,723,222	42.58%	\$ 75,576,279	98.35%	\$ 1,271,771	1.65%	\$ 76,848,050	\$ 21,366	\$ 138,833	\$ 77,008,249