

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 %	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 Services⁴																
Staff, Administrative and Operational Overhead Costs																
A	849	Staff & Operations No Local Match	44,874	59.03%	0	0.00%	31,149	40.97%	76.023	100.00%	0	0.00%	76,023	(3)	0	76,020
A	855	Staff & Operations Base Budget	755,779	56.10%	0	0.00%	382,317	28.38%	1,138,096	84.48%	209,016	15.52%	1,347,112	38,000	0	1,385,112
A	858	Staff & Operations Pass Through	117,798	34.44%	0	0.00%	0	0.00%	117,798	34.44%	224,284	65.56%	342,082	(2)	0	342,080
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 918,452	52.03%	\$ -	0.00%	\$ 413,466	23.42%	\$ 1,331,918	75.45%	\$ 433,300	24.55%	\$ 1,765,217	\$ 37,995	\$ -	\$ 1,803,213
Benefit Payments to Clients																
B	804	Auxiliary Grant	0	0.00%	0	0.00%	16,572	80.00%	16,572	80.00%	4,143	20.00%	20,715	0	0	20,715
B	811	IV-E - Foster Care	44,783	56.20%	0	0.00%	34,902	43.80%	79,685	100.00%	0	0.00%	79,685	0	0	79,685
B	812	IV-E Adoption Assistance	21,963	56.20%	0	0.00%	17,117	43.80%	39,080	100.00%	0	0.00%	39,080	0	0	39,080
B	813	General Relief	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	3,500	0	3,500
B	814	Fostering Futures Foster Care Assistance	8,772	0.00%	0	0.00%	6,837	0.00%	15,609	0.00%	0	0.00%	15,609	0	0	15,609
B	817	Special Needs Adoption	0	0.00%	0	0.00%	17,530	100.00%	17,530	100.00%	0	0.00%	17,530	0	0	17,530
Subtotal: Benefit Payments to Clients			\$ 75,518	43.75%	\$ -	0.00%	\$ 92,958	53.85%	\$ 168,477	97.60%	\$ 4,143	2.40%	\$ 172,620	\$ 3,500	\$ -	\$ 176,120
Client Services Purchased by LDSSs																
PS	829	Family Preservation (SSBG)	126	83.99%	0	0.00%	1	0.51%	127	84.50%	23	15.50%	150	(0)	0	150
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	0	0.00%	359	84.50%	359	84.50%	66	15.50%	425	(0)	0	425
PS	833	Adult Services	6,572	80.00%	0	0.00%	0	0.00%	6,572	80.00%	1,643	20.00%	8,216	0	0	8,216
PS	862	Independent Living Program - Basic Allocation	350	80.00%	0	0.00%	87	20.00%	437	100.00%	0	0.00%	437	0	0	437
PS	866	Family Preservation / Support - Purch Serv	5,150	75.00%	0	0.00%	652	9.50%	5,802	84.50%	1,064	15.50%	6,866	(0)	0	6,866
PS	872	VIEW	1,906	8.55%	0	0.00%	16,942	75.95%	18,849	84.50%	3,457	15.50%	22,306	(0)	0	22,306
PS	895	Adult Protective Services	59	84.51%	0	0.00%	0	0.00%	59	84.51%	11	15.49%	70	0	0	70
Subtotal: Client Services Purchased by LDSSs			\$ 14,163	36.82%	\$ -	0.00%	\$ 18,042	46.90%	\$ 32,205	83.71%	\$ 6,265	16.29%	\$ 38,470	\$ (0)	\$ -	\$ 38,470
Unspecified Local & Miscellaneous Programs																
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	9,148	0	9,148
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 9,148	\$ -	\$ 9,148
Totals: Local Department of Social Services			\$ 1,008,133	51.01%	\$ -	0.00%	\$ 524,466	26.54%	\$ 1,532,599	77.55%	\$ 443,708	22.45%	\$ 1,976,307	\$ 50,643	\$ -	\$ 2,026,950

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 %	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	50,535	50.00%	0	0.00%	0	0.00%	50,535	50.00%	50,535	50.00%	101,069	0	65,853	166,922
Subtotal: Central Services Cost Allocation			\$ 50,535	50.00%	\$ -	0.00%	\$ -	0.00%	\$ 50,535	50.00%	\$ 50,535	50.00%	\$ 101,069	\$ -	\$ 65,853	\$ 166,922
Grand Totals: To Localities			\$ 1,058,668	50.96%	\$ -	0.00%	\$ 524,466	25.25%	\$ 1,583,134	76.21%	\$ 494,242	23.79%	\$ 2,077,376	\$ 50,643	\$ 65,853	\$ 2,193,872
III Statewide Benefit Payments ⁴																
State, Federal & Local Paid Benefits																
SW		Children's Services Act (CSA) ⁵	0	0.00%	0	0.00%	1,426,134	69.71%	1,426,134	69.71%	619,621	30.29%	2,045,755	0	0	2,045,755
SW		Medicaid Benefits	21,324,686	50.00%	0	0.00%	21,260,408	49.85%	42,585,094	99.85%	64,278	0.15%	42,649,372	0	0	42,649,372
SW		Supplemental Nutrition Assistance Program (SNAP)	7,196,929	100.00%	0	0.00%	0	0.00%	7,196,929	100.00%	0	0.00%	7,196,929	0	0	7,196,929
SW		Energy Assistance ⁶	395,055	99.62%	1,500	0.38%	0	0.00%	396,555	100.00%	0	0.00%	396,555	0	0	396,555
SW		TANF/TANF UP	115,893	38.78%	0	0.00%	182,987	61.22%	298,880	100.00%	0	0.00%	298,880	0	0	298,880
SW		Child Care (VACMS) ⁶	231,604	80.65%	1,971	0.69%	53,598	18.66%	287,173	100.00%	0	0.00%	287,173	0	0	287,173
SW		FAMIS (Total Title XXI Expenditures) ⁷	866,567	80.84%	0	0.00%	205,386	19.16%	1,071,954	100.00%	0	0.00%	1,071,954	0	0	1,071,954
Subtotal: State, Federal & Local Paid Benefits			\$ 30,130,733	55.85%	\$ 3,471	0.01%	\$ 23,128,514	42.87%	\$ 53,262,718	98.73%	\$ 683,899	1.27%	\$ 53,946,616	\$ -	\$ -	\$ 53,946,616
Grand Totals: Social Services System			\$ 31,189,401	55.67%	\$ 3,471	0.01%	\$ 23,652,979	42.22%	\$ 54,845,851	97.90%	\$ 1,178,141	2.10%	\$ 56,023,993	\$ 50,643	\$ 65,853	\$ 56,140,489