LASER Se	et of Bo	oks Adjusted by Cost Allocation Results			3 Sections I & II are	e costs reporte	d in VDSS financi	al systems and r	eflect June 1 to	May 31 cost	s. Section III are co	osts incurred during	the state FY.			
Abbreviat	ion Kev	for Category:			<sup>4</sup> CSA Costs are pa	aid at the local	level with reimbur	sement from the	State Children	s Services A	ct.					
Staff, Administrative and Operational Overhead Expenditures     Income Benefits paid to or on behalf of clients by LDSSs					<ul> <li>CSA Costs are paid at the local level with reimbursement from the State Children's Services Act.</li> <li>The SLH program was not funded for SFY16, therefore there were no expenditures</li> </ul>											
PS: Purchased Services by LDSSs on behalf of Clients					<sup>6</sup> For FY16, Child Care provider payments are made by VDSS through VACMS.											
		rice Cost Allocation Expenditures enefits-Programs operated by LDSSs but paid primaril	y at state/federal le	vel	<sup>7</sup> Refugee Assistan	ce payments a	re made at Local	Health Districts	and not the LDS	SS.						
					8 FY16 percentages						VaCMS.					
						NOTE: Percer	ntages calculate	d against Total	Total 0033 Non 0077 Non Grand							
Category	BL	Budget Line Description	Federal Funds YTD	Fed %	State Funds YTD	State %	Federal/ State YTD	Federal/ State %	Local YTD	Local %	Reimbursable YTD	Reimbursable YTD <sup>1</sup>	Reimbursable YTD <sup>2</sup>	Total YTD		
		ent of Social Services <sup>3</sup>														
Staff, Adn		tive and Operational Overhead Costs  Local VaCMS Extra Work	143	63.28%	83	36.72%	226	100.00%	0	0.00%	226	(0)	0	226		
A		Staff & Operations Base Budget	1,135,245	54.98%	609,443	29.52%	1,744,688	84.50%	320,030	15.50%	2,064,718	1,195	0	2,065,913		
Α	858	Staff & Operations Pass Through	1,084,242	35.72%	0	0.00%	1,084,242	35.72%	1,951,234	64.28%	3,035,476	1,291	0	3,036,767		
oubtotai.	otan,	Administrative and Operational Overhead Costs	\$ 2,219,630	43.52%	\$ 609,526	11.95% \$	2,829,155	55.47% \$	2,271,264	44.53%	\$ 5,100,420	\$ 2,486	\$ - \$	5,102,906		
		s to Clients	1				1									
<u>В</u> В	804	Auxiliary Grant TANF - Manual Checks	0 (15)	0.00% 51.00%	53,139 (15)	80.00% 49.00%	53,139 (30)	80.00% 100.00%	13,285 0	20.00% 0.00%	66,424	0	0	66,424		
В	811	IV-E - Foster Care	290,972	50.00%	290,972	50.00%	581,944	100.00%	0	0.00%	581,944	(0)	0	581,944		
В	812		345,703	50.00%	345,703	50.00%	691,407	100.00%	0	0.00%	691,407	(0)	0	691,407		
<u>В</u>	813 817	General Relief Special Needs Adoption	0 47.300	0.00% 15.91%	0 250.077	0.00% 84.09%	0 297.377	0.00% 100.00%	0	0.00%	297.377	1,795	0	1,795 297,377		
В	814	Fostering Futures Foster Care Assistance	3.414	50.00%	3.414	50.00%	6,829	100.00%	0	0.00%	6.829	0	0	6,829		
В	819	Refugee Resettlement	755	100.00%	0	0.00%	755	100.00%	0	0.00%	755	0	0	755		
B	820	Adoption Incentives t Payments to Clients	2,117 \$ 690.247	100.00% 41.91%	943.292	0.00% <b>57.28%</b> \$	2,117 1.633.539	100.00% 99.19% \$	0 13.285	0.00% <b>0.81%</b>	2,117 <b>\$ 1,646,823</b>	\$ 1.795	\$ - <b>\$</b>	2,117 1,648,618		
Client Ser	rvices P	urchased by LDSSs														
PS	829	Family Preservation (SSBG)	16,516	84.00%	98	0.50%	16,614	84.50%	3,048	15.50%	19,662	0	0	19,662		
PS		Adult Services	80,443	80.00%	0	0.00%	80,443	80.00%	20,111	20.00%	100,554	0	0	100,554		
PS PS	862 864	Independent Living Program - Basic Allocation Respite Care for Foster Families	3,928 342	80.00% 35.64%	982 618	20.00% 64.36%	4,910 960	100.00%	0	0.00%	4,910 960	0	0	4,910 960		
PS		Family Preservation / Support - Purch Serv	29,252	75.00%	3,705	9.50%	32,957	84.50%	6,045	15.50%	39,002	(0)	0	39,002		
PS	872	VIEW	11,409	11.88%	69,720	72.62%	81,129	84.50%	14,882	15.50%	96,011	(0)	0	96,011		
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	0 (4.042)	0.00%	0	0.00%	0 (4.642)	0.00%	0	0.00%	(4.042)	24,639	0	24,639		
PS PS	888 890	Discretionary Recoupment for VACMS Child Care Quality Initiative Program	(1,613) 5.500	100.00% 50.00%	0 3.795	0.00% 34.50%	(1,613) 9,295	100.00% 84.50%	0 1,705	0.00% 15.50%	(1,613) 11,000	0	0	(1,613) 11,000		
PS		Adult Protective Services	10,323	84.50%	0,730	0.00%	10,323	84.50%	1,894	15.50%	12,217	0	0	12,217		
Subtotal:	Client S	Services Purchased by LDSSs	\$ 156,101	55.22%	\$ 78,918	27.92% \$	235,019	83.13% \$	47,684	16.87%	\$ 282,703	\$ 24,639	\$ - \$	307,343		
		al & Miscellaneous Programs														
		Miscellaneous cified Local & Miscellaneous Programs	\$ -	0.00%	\$ -	0.00%	0	0.00%	0	0.00%	<u> </u>	\$ -	\$ - \$	0		
	•	Department of Social Services	\$ 3,065,978	43.61%	•	23.21% \$		66.82% \$	2,332,233	33.18%	·	,	·			

1 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.

FIPS

0069 FREDERICK COUNTY

LASER Set of Books Adjusted by Cost Allocation Results

Fiscal Year 2017 Social Services Expenses by Category and Budget Line

Subtotal: Central Services Cost Allocation***  \$ 91,929 50.00% \$ 91,929 50.00% \$ 91,929 50.00% \$ 183,858 \$ - \$ 148,537 \$ 332,31										.,			9		
B: Income Benefits paid to or on behalf of clients by LDSs P: Purchased Services by LDSs on behalf of Clients U: Uspecified Local and Miscellaneous Programs SW: Statewide Benefits-Programs operated by LDSs but paid primarity at state/federal level  Federal Funds Try16 percentages used to cell separation of the LDSS.  **Refugee Assistance payments are made by VDSS through VACMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **NOTE: Percentages calculated against Total TTD Reimbursables  **NOTE: Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **Total Prince Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **Total Prince Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **Total Prince Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **Total Prince Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **Total Prince Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages calculated against Total TTD Reimbursables  **Total Total Services Cost Alicacition**  **Total Prince Percentages used to expenditures by locality due to FIPS data not available in VaCMS.**  **NOTE: Percentages used to Expenditures by locality due to FIPS data not available in VaCMS.**			<sup>4</sup> CSA Costs are paid at the local level with reimbursement from the State Children's Services Act.												
Secretary   Secr	B: Income B	enefits paid to or on behalf of clients by LDSSs	<sup>5</sup> The SLH program was not funded for SFY16, therefore there were no expenditures												
**State Funds   State   Senefits - Programs operated by LDSSs but paid primarily at state/federal level   **Fridge Assistance payments are made at Local Health Districts and not will ble in VaCMS.  **NOTE: Percentages calculated against Total YTD Reimbursables  **NOTE: Percentages calculated against Total YTD Reimbursables  **Total Application   Federal Funds   Fe	U: Unspecifi	ed Local and Miscellaneous Programs		<sup>6</sup> For FY16, Child Care provider payments are made by VDSS through VACMS.											
NOTE: Percentages calculated against Total YTD Reimbursables   Total Reimbursable   Reimbursable   Reimbursable   Reimbursable   Total   Total   Total   Total   Total   Reimbursable   Reimbursable   Total		•	al level	<sup>7</sup> Refugee Assistance payments are made at Local Health Districts and not the LDSS.											
Category BL Budget Line Description					<sup>8</sup> FY16 percentage						n VaCMS.				
R   843   Central Services Cost Allocation   Subtotal: Central S	Catagory P	Pudget Line Description				State %				Local %	Reimbursable	Reimbursable	Reimbursable	Total	
R 843 Central Service Cost Allocation 91,929 50,00% 0 0,00% 91,929 50,00% 91,929 50,00% 183,858 0 148,537 332,35   Subtotal: Central Services Cost Allocation***  \$ 91,929 50,00% \$ -0,00% \$ 91,929 50,00% \$ 91,929 50,00% \$ 183,858 \$ -\$ 148,537 \$ 332,35    ***Amount actually received after a prior year adjustment was \$75,631  Grand Totals: To Localities \$ 3,157,907 43.78% \$ 1,631,736 22.62% \$ 4,789,642 66.40% \$ 2,424,162 33.60% \$ 7,213,804 \$ 28,920 \$ 148,537 \$ 7,391,24    II Statewide Benefits  State, Federal & Local Paid Benefits  SW   Children's Services Act (CSA) 4		- · · · · · · · · · · · · · · · · · · ·	110	reu %	110	State %	State 11D	State /s	יווט	LOCAI %	110	1115	115	110	
Subtotal: Central Services Cost Allocation***  \$ 91,929 50.00% \$ 91,929 50.00% \$ 91,929 50.00% \$ 183,858 \$ - \$ 148,537 \$ 332,31															
**Amount actually received after a prior year adjustment was \$75,631  Grand Totals: To Localities \$ 3,157,907					· ·										
Grand Totals: To Localities \$ 3,157,907 43.78% \$ 1,631,736 22.62% \$ 4,789,642 66.40% \$ 2,424,162 33.60% \$ 7,213,804 \$ 28,920 \$ 148,537 \$ 7,391,21	Subtotal: Cent	tral Services Cost Allocation***						50.00% \$	91,929	50.00%	\$ 183,858	\$ -	\$ 148,537	\$ 332,39	
State, Federal & Local Paid Benefits           SW         Children's Services Act (CSA) 4         0         0.00%         1,908.803         58.45%         1,357,133         41.55%         3,265,936         0         0         3,265,936           SW         Medicaid Benefits         30,135,328         50.00%         29,784,210         49.42%         59,919,538         99.42%         351,117         0.58%         60,270,656         0         0         60,270,656           SW         Supplemental Nutrition Assistance Program (SNAP)         7,050,070         100.00%         0         0.00%         7,050,070         100.00%         0         0.00%         7,050,070         0         0         7,050,070           SW         State & Local Health 5         SW         100.00%         0         0.00%         7,050,070         100.00%         0         0.00%         7,050,070         0         0         7,050,070           SW         Energy Assistance         230,945         100.00%         0         0.00%         230,945         100.00%         0         0.00%         230,945         0         0         0         0         0         0         0         0         0         0         0         0         0	Grand Totals	s: To Localities		•		•	. ,	66.40% \$	2,424,162	33.60%	\$ 7,213,804	\$ 28,920	\$ 148,537	\$ 7,391,26	
SW         Children's Services Act (CSA) 4         0         0.00%         1,908.803         58.45%         1,908.803         58.45%         1,357,133         41.55%         3,265,936         0         0         3,265,936           SW         Medicaid Benefits         30,135,328         50,00%         29,784,210         49.42%         59,919,538         99.42%         351,117         0.58%         60,270,656         0         0         0         60,270,656           SW         Supplemental Nutrition Assistance Program (SNAP)         7,050,070         100.00%         0         0.00%         7,050,070         100.00%         0         0.00%         7,050,070         0         0         0         0         0         0.00%         7,050,070         0		•													
SW         Medicaid Benefits         30,135,328         50.00%         29,784,210         49.42%         59,919,538         99.42%         351,117         0.58%         60,270,656         0         0         60,270,656           SW         Supplemental Nutrition Assistance Program (SNAP)         7,050,070         100.00%         0         0.00%         7,050,070         0         0         0         0         7,050,070         0				0.00%	1 000 902	EQ 4E0/	1 000 902	EQ 4E9/	1 257 122	/1 EE9/	2 265 026	0	1 0	2 265 02	
SW         Supplemental Nutrition Assistance Program (SNAP)         7,050,070         100.00%         0         0.00%         7,050,070         0         0         7,050,070           SW         State & Local Health 5         8         5         8         5         8         100.00%         0         0.00%         230,945         100.00%         0         0         0.00%         230,945         0         0         0         230,945         0         0         0         230,945         0         0         0         0.00%         230,945         0         0         0         0         230,945         0         <			30 135 33									U			
SW         State & Local Health 5           SW         Energy Assistance         230,945         100.00%         0         0.00%         230,945         0         0         0.00%         230,945         0         0         0.00%         230,945         0         0         0.00%         230,945         0         0         0.00%         230,945         0         0         0.00%         230,945         0         0         0.00%         0         0.00%         176,993         0         0         176,993         0         0         0.00%         176,993         0         0         0.00%         176,993         0         0         0.00%         3,451,514         0         0         0.00%         3,451,514         0         0         0.00%         3,451,514         0         0         0.00%         3,451,514         0         0         0.00%         3,451,514         0         0         0.00%         565,742         0         0         0         0.00%         565,742         0         0         0         565,742         0         0         0         0         0         0         0         0         0         0         0         0         0         0					23,704,210							-			
SW         Energy Assistance         230,945         100.00%         0.00%         230,945         100.00%         0.00%         230,945         0         0         230,945           SW         TANF/TANF UP <sup>8</sup> 70,698         39,94%         106,294         60.06%         176,993         100.00%         0         0.00%         176,993         0         0         176,993           SW         FAMIS (Total Title XXI Expenditures)         3,037,333         88.00%         414,182         12.00%         3,451,514         100.00%         0         0.00%         3,451,514         0         0         3,451,5           SW         Child Care (VACMS) <sup>6</sup> 424,786         75.08%         140,956         24.92%         565,742         100.00%         0         0.00%         565,742         0         0         565,742           SW         Refugee Assistance <sup>7</sup> 8         140,956         24.92%         565,742         100.00%         0         0.00%         565,742         0         0         565,742			7,030,07	100.0070		3.0078	7,000,070	100.0078	0	3.0070	7,030,070			7,030,07	
SW         TANF/TANF UP 8         70.698         39.94%         106.294         60.06%         176,993         100.00%         0         0.00%         176,993         0         0         176,993           SW         FAMIS (Total Title XXI Expenditures)         3.037,333         88.00%         414,182         12.00%         3,451,514         100.00%         0         0.00%         3,451,514         0         0         3,451,51           SW         Child Care (VACMS) 6         424,786         75.08%         140,956         24.92%         565,742         100.00%         0         0.00%         565,742         0         0         565,742           SW         Refugee Assistance 7         8         140,956         24.92%         565,742         100.00%         0         0.00%         565,742         0         0         565,742			230.94	5 100.00%	0	0.00%	230,945	100.00%	0	0.00%	230,945	0	0	230.94	
SW         FAMIS (Total Title XXI Expenditures)         3,037,333         88.00%         414,182         12.00%         3,451,514         100.00%         0.00%         3,451,514         0         0         3,451,514           SW         Child Care (VACMS) <sup>6</sup> 424,786         75.08%         140,956         24.92%         565,742         100.00%         0         0.00%         565,742         0         0         565,742           SW         Refugee Assistance 7         Refugee Assistance 7         8         140,956         24.92%         565,742         100.00%         0         0.00%         565,742         0         0         565,742					106 294				Ť		/	·	·		
SW         Child Care (VACMS) 6         424,786         75.08%         140,956         24.92%         565,742         100.00%         565,742         0         0         565,742           SW         Refugee Assistance 7         8         140,956         24.92%         565,742         100.00%         565,742         0         0         565,742				0 0 0 1 7 0					0	0.0070		n	V		
SW Refugee Assistance 7												·	·	0,101,01	
			.24,70	. 0.5070	0,000	252 /6	000,7 42	100.0070		0.0070	000,142	Ů	İ	555,14	
			\$ 40,949,16	0 54.59%	\$ 32,354,445	43.13%	\$ 73,303,606	97.72% \$	1,708,250	2.28%	\$ 75,011,856	\$ -	\$ -	\$ 75,011,85	

41.33% \$ 78,093,248 94.97% \$ 4,132,412

5.03% \$ 82,225,660 \$

28,920 \$

148,537 \$ 82,403,118

1 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.

3 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.

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**Grand Totals: Social Services System** 

\$ 44,107,067

53.64% \$ 33,986,181

LASER Set of Books Adjusted by Cost Allocation Results

Fiscal Year 2017 Social Services Expenses by Category and Budget Line