

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

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

² 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.

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

⁵ The SLH program was not funded for SFY19, therefore there were no expenditures

⁶ For FY19, Child Care provider payments are made by VDSS through VACMS.

⁷ Refugee Assistance payments are made at Local Health Districts and not the LDSS.

⁸ FY16 percentages used for estimating expenditures by locality due to FIPS data not available in VaCMS.

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 ¹	0077 Non Reimbursable YTD ²	Grand Total YTD
I Local Department of Social Services ³														
Staff, Administrative and Operational Overhead Costs														
A	849	Staff & Operations No Local Match	73,815	60.23%	48,742	39.77%	122,557	100.00%	0	0.00%	122,557	(0)	0	122,557
A	855	Staff & Operations Base Budget	1,057,543	56.29%	529,863	28.21%	1,587,406	84.50%	291,180	15.50%	1,878,585	451,724	0	2,330,309
A	858	Staff & Operations Pass Through	797,974	35.43%	0	0.00%	797,974	35.43%	1,454,003	64.57%	2,251,976	20,330	0	2,272,306
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,929,331	45.36%	\$ 578,605	13.60%	\$ 2,507,937	58.97%	\$ 1,745,182	41.03%	\$ 4,253,119	\$ 472,053	\$ -	\$ 4,725,172
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	79,682	80.00%	79,682	80.00%	19,921	20.00%	99,603	0	0	99,603
B	811	IV-E - Foster Care	323,733	50.00%	323,733	50.00%	647,467	100.00%	0	0.00%	647,467	(0)	0	647,467
B	812	IV-E - Adoption Assistance	570,112	50.00%	570,112	50.00%	1,140,225	100.00%	0	0.00%	1,140,225	(0)	0	1,140,225
B	813	General Relief	0	0.00%	7,106	0.00%	7,106	0.00%	4,264	0.00%	11,369	7,046	21,996	40,410
B	814	Fostering Futures Foster Care Assistance	17,974	50.00%	17,974	50.00%	35,948	100.00%	0	0.00%	35,948	(0)	0	35,948
B	817	Special Needs Adoption	25,340	19.16%	106,913	80.84%	132,252	100.00%	0	0.00%	132,252	0	0	132,252
B	818	Fostering Futures State Adoption Assistance	0	0.00%	(1,344)	100.00%	(1,344)	100.00%	0	0.00%	(1,344)	0	1,344	0
Subtotal: Benefit Payments to Clients			\$ 937,159	45.37%	\$ 1,104,176	53.46%	\$ 2,041,336	98.83%	\$ 24,184	1.17%	\$ 2,065,520	\$ 7,045	\$ 23,340	\$ 2,095,905
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	3,798	84.00%	23	0.50%	3,821	84.50%	701	15.50%	4,522	(0)	0	4,522
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	5,842	84.50%	5,842	84.50%	1,072	15.50%	6,914	0	0	6,914
PS	833	Adult Services	38,097	80.00%	0	0.00%	38,097	80.00%	9,524	20.00%	47,622	0	0	47,622
PS	861	Independent Living Program - E&T Vouchers	2,460	80.00%	615	20.00%	3,075	100.00%	0	0.00%	3,075	0	0	3,075
PS	862	Independent Living Program - Basic Allocation	2,303	80.00%	576	20.00%	2,878	100.00%	0	0.00%	2,878	0	0	2,878
PS	864	Respite Care for Foster Families	368	35.64%	664	64.36%	1,032	100.00%	0	0.00%	1,032	0	0	1,032
PS	866	Family Preservation / Support - Purch Serv	25,889	75.00%	3,279	9.50%	29,168	84.50%	5,350	15.50%	34,518	(0)	0	34,518
PS	872	VIEW	6,796	19.71%	22,337	64.79%	29,133	84.50%	5,344	15.50%	34,477	(0)	0	34,477
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	2,366	56.80%	0	0.00%	2,366	56.80%	1,799	43.20%	4,165	0	0	4,165
PS	895	Adult Protective Services	1,470	84.50%	0	0.00%	1,470	84.50%	270	15.50%	1,739	1,398	0	3,137
Subtotal: Client Services Purchased by LDSSs			\$ 83,546	59.28%	\$ 33,335	23.65%	\$ 116,882	82.93%	\$ 24,060	17.07%	\$ 140,941	\$ 1,398	\$ -	\$ 142,339
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	40,721	0	40,721
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 40,721	\$ -	\$ 40,721
Totals: Local Department of Social Services			\$ 2,950,037	45.67%	\$ 1,716,117	26.57%	\$ 4,666,154	72.24%	\$ 1,793,426	27.76%	\$ 6,459,580	\$ 521,217	\$ 23,340	\$ 7,004,137

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

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

² 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.

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

⁵ The SLH program was not funded for SFY19, therefore there were no expenditures

⁶ For FY19, Child Care provider payments are made by VDSS through VACMS.

⁷ Refugee Assistance payments are made at Local Health Districts and not the LDSS.

⁸ FY16 percentages used for estimating expenditures by locality due to FIPS data not available in VaCMS.

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 ¹	0077 Non Reimbursable YTD ²	Grand Total YTD
II Reimbursements to Localities for Non LDSS Expenses ³														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	59,486	50.00%	0	0.00%	59,486	50.00%	59,486	50.00%	118,972	0	79,623	198,594
Subtotal: Central Services Cost Allocation			\$ 59,486	50.00%	\$ -	0.00%	\$ 59,486	50.00%	\$ 59,486	50.00%	\$ 118,972	\$ -	\$ 79,623	\$ 198,594
Grand Totals: To Localities			\$ 3,009,523	45.75%	\$ 1,716,117	26.09%	\$ 4,725,640	71.83%	\$ 1,852,912	28.17%	\$ 6,578,552	\$ 521,217	\$ 102,962	\$ 7,202,731
III Statewide Benefit Payments ³														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁴	0	0.00%	2,315,358	56.14%	2,315,358	56.14%	1,808,896	43.86%	4,124,253	0	0	4,124,253
SW		Medicaid Benefits	28,537,410	50.00%	28,397,762	49.76%	56,935,172	99.76%	139,649	0.24%	57,074,820	0	0	57,074,820
SW		Supplemental Nutrition Assistance Program (SNAP)	3,850,051	100.00%	0	0.00%	3,850,051	100.00%	0	0.00%	3,850,051	0	0	3,850,051
SW		State & Local Health ⁵												
SW		Energy Assistance	168,404	100.00%	0	0.00%	168,404	100.00%	0	0.00%	168,404	0	0	168,404
SW		TANF/TANF UP	112,093	42.12%	154,066	57.88%	266,160	100.00%	0	0.00%	266,160	0	0	266,160
SW		FAMIS (Total Title XXI Expenditures)	1,986,728	88.00%	270,917	12.00%	2,257,645	100.00%	0	0.00%	2,257,645	0	0	2,257,645
SW		Child Care (VACMS) ⁶	437,530	80.59%	105,404	19.41%	542,934	100.00%	0	0.00%	542,934	0	0	542,934
SW		Refugee Assistance ⁷												
Subtotal: State, Federal & Local Paid Benefits			\$ 35,092,217	51.39%	\$ 31,243,507	45.76%	\$ 66,335,724	97.15%	\$ 1,948,544	2.85%	\$ 68,284,268	\$ -	\$ -	\$ 68,284,268
Grand Totals: Social Services System			\$ 38,101,740	50.90%	\$ 32,959,624	44.03%	\$ 71,061,363	94.92%	\$ 3,801,456	5.08%	\$ 74,862,819	\$ 521,217	\$ 102,962	\$ 75,486,999