

Fiscal Year 2023 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> Some Budget Lines include federal funding for the American Rescue Plan Act (ARPA), Coronavirus Aid, Relief, and Economic Security Act (CARES) and/or Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA).

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

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

<sup>4</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>5</sup> CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

<sup>6</sup> FY2023, \$103.5M in Energy and Child Care COVID-19 stimulus payments were processed by Home Office and are not reported by FIPS/Locality.

<sup>7</sup> Split between Federal & State is prorated 07/01/22-09/30/23 split was 69.34% Federal and 30.66% State. For 10/01/23-03/31/23 split was 69.80% Federal and 30.20% State. For 04/01/23-06/30/23 split was 68.96% Federal and 31.04% State.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD <sup>1</sup>	Fed %	State Funds YTD	State %	Federal/ State YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD <sup>2</sup>	0077 Non Reimbursable YTD <sup>3</sup>	Grand Total YTD
<b>I Local Department of Social Services<sup>4</sup></b>														
<b>Staff, Administrative and Operational Overhead Costs</b>														
A	849	Staff & Operations No Local Match	149,480	57.91%	108,640	42.09%	258,120	100.00%	0	0.00%	258,120	(7)	0	258,113
A	855	Staff & Operations Base Budget	1,557,595	54.38%	862,820	30.12%	2,420,415	84.50%	443,979	15.50%	2,864,395	1,422	0	2,865,816
A	858	Staff & Operations Pass Through	1,348,497	32.07%	0	0.00%	1,348,497	32.07%	2,856,949	67.93%	4,205,446	2,059	0	4,207,506
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 3,055,572</b>	<b>41.70%</b>	<b>\$ 971,460</b>	<b>13.26%</b>	<b>\$ 4,027,032</b>	<b>54.95%</b>	<b>\$ 3,300,929</b>	<b>45.05%</b>	<b>\$ 7,327,961</b>	<b>\$ 3,474</b>	<b>\$ -</b>	<b>\$ 7,331,435</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	54,692	80.00%	54,692	80.00%	13,673	20.00%	68,365	0	0	68,365
B	808	TANF - Manual Checks	(1,336)	51.00%	(1,284)	49.00%	(2,620)	100.00%	0	0.00%	(2,620)	0	0	(2,620)
B	811	IV-E - Foster Care	199,623	54.45%	166,973	45.55%	366,596	100.00%	0	0.00%	366,596	(0)	0	366,596
B	812	IV-E Adoption Assistance	510,896	56.27%	397,061	43.73%	907,957	100.00%	0	0.00%	907,957	0	0	907,957
B	813	General Relief	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	3,000	0	3,000
B	814	Fostering Futures Foster Care Assistance	12,549	56.33%	9,729	43.67%	22,279	100.00%	0	0.00%	22,279	0	0	22,279
B	817	Special Needs Adoption	8,299	48.19%	8,923	51.81%	17,223	100.00%	0	0.00%	17,223	(0)	0	17,223
B	819	Refugee Cash Assistance	3,705	100.00%	0	0.00%	3,705	100.00%	0	0.00%	3,705	0	0	3,705
B	820	Adoption Incentives	4,946	100.00%	0	0.00%	4,946	100.00%	0	0.00%	4,946	0	0	4,946
B	848	TANF-UP - Manual Checks	0	0.00%	(2,020)	100.00%	(2,020)	100.00%	0	0.00%	(2,020)	0	0	(2,020)
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 738,682</b>	<b>53.28%</b>	<b>\$ 634,075</b>	<b>45.73%</b>	<b>\$ 1,372,757</b>	<b>99.01%</b>	<b>\$ 13,673</b>	<b>0.99%</b>	<b>\$ 1,386,430</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,389,430</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	5,916	84.00%	35	0.50%	5,951	84.50%	1,092	15.50%	7,043	0	0	7,043
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	11,551	84.50%	11,551	84.50%	2,119	15.50%	13,670	(0)	0	13,670
PS	833	Adult Services	35,904	80.00%	0	0.00%	35,904	80.00%	8,976	20.00%	44,880	0	0	44,880
PS	835	IV-E Prevention Services Program	4,610	50.00%	4,610	50.00%	9,220	100.00%	0	0.00%	9,220	0	0	9,220
PS	844	SNAPET Purchased Services	3,741	68.86%	850	15.64%	4,591	84.50%	842	15.50%	5,433	(0)	0	5,433
PS	861	Independent Living Program - E&T Vouchers	3,913	80.00%	978	20.00%	4,891	100.00%	0	0.00%	4,891	0	0	4,891
PS	862	Independent Living Program - Basic Allocation	5,499	80.00%	1,375	20.00%	6,873	100.00%	0	0.00%	6,873	0	0	6,873
PS	864	Respite Care for Foster Families	294	35.64%	531	64.36%	825	100.00%	0	0.00%	825	0	0	825
PS	866	Family Preservation / Support - Purch Serv	50,049	75.00%	6,340	9.50%	56,388	84.50%	10,343	15.50%	66,731	(0)	0	66,731
PS	868	Promoting Safe and Stable Families - COVID	6,469	100.00%	0	0.00%	6,469	100.00%	0	0.00%	6,469	0	0	6,469
PS	872	VIEW	5,568	19.15%	18,999	65.35%	24,567	84.50%	4,506	15.50%	29,073	(0)	0	29,073
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	9,971	0.00%	0	0.00%	9,971	0.00%	7,522	0.00%	17,493	0	0	17,493
PS	875	IV-E Foster/Adoptive Parent Training (admin rate)	228	0.00%	0	0.00%	228	0.00%	372	0.00%	600	0	0	600
PS	884	CHAFEE Independent Living COVID	621	0.00%	0	0.00%	621	0.00%	0	0.00%	621	0	0	621
PS	885	CHAFEE E&TV COVID	2,728	0.00%	0	0.00%	2,728	0.00%	0	0.00%	2,728	0	0	2,728
PS	888	Non-VIEW Repayment of VACMS	(348)	0.00%	0	0.00%	(348)	0.00%	0	0.00%	(348)	0	0	(348)
PS	890	Child Care Quality Initiative Program	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	9,680	0	9,680
PS	895	Adult Protective Services	6,912	84.50%	0	0.00%	6,912	84.50%	1,268	15.50%	8,180	0	0	8,180
PS	896	Adult Protective Services - COVID-19 Relief	5,941	100.00%	0	0.00%	5,941	100.00%	0	0.00%	5,941	0	0	5,941
PS	898	Adult Protective Services - ARPA	11,096	100.00%	0	0.00%	11,096	100.00%	0	0.00%	11,096	0	0	11,096
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 159,112</b>	<b>65.91%</b>	<b>\$ 45,268</b>	<b>18.75%</b>	<b>\$ 204,380</b>	<b>84.66%</b>	<b>\$ 37,040</b>	<b>15.34%</b>	<b>\$ 241,420</b>	<b>\$ 9,680</b>	<b>\$ -</b>	<b>\$ 251,100</b>

Fiscal Year 2023 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> Some Budget Lines include federal funding for the American Rescue Plan Act (ARPA), Coronavirus Aid, Relief, and Economic Security Act (CARES) and/or Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA).

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

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

<sup>4</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>5</sup> CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

<sup>6</sup> FY2023, \$103.5M in Energy and Child Care COVID-19 stimulus payments were processed by Home Office and are not reported by FIPS/Locality.

<sup>7</sup> Split between Federal & State is prorated 07/01/22-09/30/23 split was 69.34% Federal and 30.66% State. For 10/01/23-03/31/23 split was 69.80% Federal and 30.20% State. For 04/01/23-06/30/23 split was 68.96% Federal and 31.04% State.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD <sup>1</sup>	Fed %	State Funds YTD	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD <sup>2</sup>	0077 Non Reimbursable YTD <sup>3</sup>	Grand Total YTD
<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>			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
<b>Totals: Local Department of Social Services</b>			\$ 3,953,366	44.14%	\$ 1,650,803	18.43%	\$ 5,604,169	62.58%	\$ 3,351,642	37.42%	\$ 8,955,811	\$ 16,154	\$ -	\$ 8,971,965
<b>II Reimbursements to Localities for Non LDSS Expenses <sup>4</sup></b>														
<b>Central Services Cost Allocation</b>														
R	843	Central Service Cost Allocation	263,154	50.00%	0	0.00%	263,154	50.00%	263,154	50.00%	526,309	0	347,363	873,672
<b>Subtotal: Central Services Cost Allocation</b>			\$ 263,154	50.00%	\$ -	0.00%	\$ 263,154	50.00%	\$ 263,154	50.00%	\$ 526,309	\$ -	\$ 347,363	\$ 873,672
<b>Grand Totals: To Localities</b>			\$ 4,216,520	44.47%	\$ 1,650,803	17.41%	\$ 5,867,323	61.88%	\$ 3,614,796	38.12%	\$ 9,482,120	\$ 16,154	\$ 347,363	\$ 9,845,637
<b>III Statewide Benefit Payments <sup>4</sup></b>														
<b>State, Federal &amp; Local Paid Benefits</b>														
SW		Children's Services Act (CSA) <sup>5</sup>	0	0.00%	2,403,141	61.87%	2,403,141	61.87%	1,481,186	38.13%	3,884,327	0	0	3,884,327
SW		Medicaid Benefits	71,658,159	50.00%	71,429,623	49.84%	143,087,781	99.84%	228,536	0.16%	143,316,317	0	0	143,316,317
SW		Supplemental Nutrition Assistance Program (SNAP)	16,637,164	100.00%	0	0.00%	16,637,164	100.00%	0	0.00%	16,637,164	0	0	16,637,164
SW		Energy Assistance <sup>6</sup>	361,289	100.00%	0	0.00%	361,289	100.00%	0	0.00%	361,289	0	0	361,289
SW		TANF/TANF UP	223,186	48.52%	236,825	51.48%	460,011	100.00%	0	0.00%	460,011	0	0	460,011
SW		Child Care (VACMS) <sup>6</sup>	1,080,344	78.97%	287,662	21.03%	1,368,006	100.00%	0	0.00%	1,368,006	0	0	1,368,006
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	4,887,263	69.48%	2,147,300	30.53%	7,034,563	100.00%	0	0.00%	7,034,563	0	0	7,034,563
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			\$ 94,847,404	54.81%	\$ 76,504,550	44.21%	\$ 171,351,954	99.01%	\$ 1,709,722	0.99%	\$ 173,061,676	\$ -	\$ -	\$ 173,061,676
<b>Grand Totals: Social Services System</b>			\$ 99,063,924	54.27%	\$ 78,155,354	42.81%	\$ 177,219,278	97.08%	\$ 5,324,518	2.92%	\$ 182,543,796	\$ 16,154	\$ 347,363	\$ 182,907,313