

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

¹ 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).

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

⁷ 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 ¹	Fed %	State Funds YTD	State %	Federal/ State Funds YTD	Federal/ 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	40,109	57.91%	29,151	42.09%	69,260	100.00%	0	0.00%	69,260	(3)	0	69,257
A	851	Overtime Surge Alias	1,000	100.00%	0	0.00%	1,000	100.00%	0	0.00%	1,000	(0)	0	1,000
A	855	Staff & Operations Base Budget	907,661	54.22%	505,239	30.22%	1,412,901	84.50%	259,168	15.50%	1,672,069	80,215	0	1,752,284
A	858	Staff & Operations Pass Through	82,446	31.99%	0	0.00%	82,446	31.99%	175,249	68.01%	257,695	(2)	0	257,693
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,031,216	51.56%	\$ 534,390	26.72%	\$ 1,565,607	78.28%	\$ 434,417	21.72%	\$ 2,000,024	\$ 80,210	\$ -	\$ 2,080,234
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	172,457	80.00%	172,457	80.00%	43,114	20.00%	215,571	0	0	215,571
B	808	TANF - Manual Checks	(117)	51.00%	(113)	49.00%	(230)	100.00%	0	0.00%	(230)	0	0	(230)
B	810	TANF Emergency Assistance	357	51.00%	343	49.00%	700	100.00%	0	0.00%	700	0	0	700
B	811	IV-E - Foster Care	134,415	56.20%	104,738	43.80%	239,154	100.00%	0	0.00%	239,154	(0)	0	239,154
B	812	IV-E Adoption Assistance	416,920	56.23%	324,475	43.77%	741,395	100.00%	0	0.00%	741,395	0	0	741,395
B	814	Fostering Futures Foster Care Assistance	2,007	56.49%	1,547	43.51%	3,554	100.00%	0	0.00%	3,554	0	0	3,554
B	817	Special Needs Adoption	0	0.00%	46,530	100.00%	46,530	100.00%	0	0.00%	46,530	0	0	46,530
Subtotal: Benefit Payments to Clients			\$ 553,582	44.40%	\$ 649,977	52.14%	\$ 1,203,559	96.54%	\$ 43,114	3.46%	\$ 1,246,674	\$ (0)	\$ -	\$ 1,246,674
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	1,976	84.00%	12	0.50%	1,988	84.50%	365	15.50%	2,353	(0)	0	2,353
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	6,374	84.50%	6,374	84.50%	1,169	15.50%	7,543	0	0	7,543
PS	833	Adult Services	1,494	80.00%	0	0.00%	1,494	80.00%	374	20.00%	1,868	0	0	1,868
PS	844	SNAPET Purchased Services	21,319	71.06%	4,031	13.44%	25,350	84.50%	4,650	15.50%	30,000	(0)	0	30,000
PS	862	Independent Living Program - Basic Allocation	257	80.00%	64	20.00%	321	100.00%	0	0.00%	321	0	0	321
PS	864	Respite Care for Foster Families	618	35.64%	1,117	64.36%	1,735	100.00%	0	0.00%	1,735	0	0	1,735
PS	866	Family Preservation / Support - Purch Serv	10,729	75.00%	1,359	9.50%	12,088	84.50%	2,217	15.50%	14,305	(0)	0	14,305
PS	868	Promoting Safe and Stable Families - COVID	10,240	100.00%	0	0.00%	10,240	100.00%	0	0.00%	10,240	0	0	10,240
PS	872	VIEW	4,964	19.15%	16,940	65.35%	21,904	84.50%	4,018	15.50%	25,922	(0)	0	25,922
PS	884	CHAFEE Independent Living COVID	10,729	100.00%	0	0.00%	10,729	100.00%	0	0.00%	10,729	0	0	10,729
PS	895	Adult Protective Services	2,598	84.50%	0	0.00%	2,598	84.50%	477	15.50%	3,075	0	0	3,075
PS	896	Adult Protective Services - COVID-19 Relief	1,342	100.00%	0	0.00%	1,342	100.00%	0	0.00%	1,342	0	0	1,342
PS	898	Adult Protective Services - ARPA	4,000	100.00%	0	0.00%	4,000	100.00%	0	0.00%	4,000	0	0	4,000
Subtotal: Client Services Purchased by LDSSs			\$ 70,267	61.95%	\$ 29,896	26.36%	\$ 100,163	88.30%	\$ 13,269	11.70%	\$ 113,432	\$ (0)	\$ -	\$ 113,432

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

¹ 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).

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

⁷ 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 ¹	Fed %	State Funds YTD	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ²	0077 Non Reimbursable YTD ³	Grand Total YTD
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
Totals: Local Department of Social Services			\$ 1,655,066	49.26%	\$ 1,214,264	36.14%	\$ 2,869,329	85.39%	\$ 490,801	14.61%	\$ 3,360,130	\$ 80,210	\$ -	\$ 3,440,340
II Reimbursements to Localities for Non LDSS Expenses ⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	102,459	50.00%	0	0.00%	102,459	50.00%	102,459	50.00%	204,918	0	135,245	340,163
Subtotal: Central Services Cost Allocation			\$ 102,459	50.00%	\$ -	0.00%	\$ 102,459	50.00%	\$ 102,459	50.00%	\$ 204,918	\$ -	\$ 135,245	\$ 340,163
Grand Totals: To Localities			\$ 1,757,524	49.30%	\$ 1,214,264	34.06%	\$ 2,971,788	83.36%	\$ 593,259	16.64%	\$ 3,565,047	\$ 80,210	\$ 135,245	\$ 3,780,503
III Statewide Benefit Payments ⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	519,601	81.50%	519,601	81.50%	117,947	18.50%	637,548	0	0	637,548
SW		Medicaid Benefits	23,261,120	50.00%	23,231,346	49.94%	46,492,466	99.94%	29,775	0.06%	46,522,241	0	0	46,522,241
SW		Supplemental Nutrition Assistance Program (SNAP)	7,092,386	100.00%	0	0.00%	7,092,386	100.00%	0	0.00%	7,092,386	0	0	7,092,386
SW		Energy Assistance ⁶	711,590	100.00%	0	0.00%	711,590	100.00%	0	0.00%	711,590	0	0	711,590
SW		TANF/TANF UP	100,165	58.13%	72,151	41.87%	172,316	100.00%	0	0.00%	172,316	0	0	172,316
SW		Child Care (VACMS) ⁶	95,911	78.97%	25,538	21.03%	121,450	100.00%	0	0.00%	121,450	0	0	121,450
SW		FAMIS (Total Title XXI Expenditures) ⁷	912,721	69.48%	401,019	30.53%	1,313,741	100.00%	0	0.00%	1,313,741	0	0	1,313,741
Subtotal: State, Federal & Local Paid Benefits			\$ 32,173,894	56.87%	\$ 24,249,655	42.87%	\$ 56,423,550	99.74%	\$ 147,721	0.26%	\$ 56,571,271	\$ -	\$ -	\$ 56,571,271
Grand Totals: Social Services System			\$ 33,931,419	56.42%	\$ 25,463,919	42.34%	\$ 59,395,338	98.77%	\$ 740,981	1.23%	\$ 60,136,318	\$ 80,210	\$ 135,245	\$ 60,351,774