

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	58,259	57.92%	42,321	42.08%	100,580	100.00%	0	0.00%	100,580	(1)	0	100,579
A	851	Overtime Surge Alias	166	100.00%	0	0.00%	166	100.00%	0	0.00%	166	0	0	166
A	855	Staff & Operations Base Budget	500,862	54.26%	279,151	30.24%	780,013	84.50%	143,077	15.50%	923,090	2,738	0	925,828
A	858	Staff & Operations Pass Through	179,345	31.99%	0	0.00%	179,345	31.99%	381,249	68.01%	560,595	(4)	0	560,590
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 738,632	46.62%	\$ 321,472	20.29%	\$ 1,060,104	66.91%	\$ 524,326	33.09%	\$ 1,584,430	\$ 2,733	\$ -	\$ 1,587,163
Benefit Payments to Clients														
B	811	IV-E - Foster Care	38,365	55.65%	30,575	44.35%	68,939	100.00%	0	0.00%	68,939	0	0	68,939
B	812	IV-E Adoption Assistance	134,012	56.07%	105,008	43.93%	239,020	100.00%	0	0.00%	239,020	0	0	239,020
B	814	Fostering Futures Foster Care Assistance	24,490	56.29%	19,019	43.71%	43,509	100.00%	0	0.00%	43,509	0	0	43,509
Subtotal: Benefit Payments to Clients			\$ 196,867	56.01%	\$ 154,602	43.99%	\$ 351,468	100.00%	\$ -	0.00%	\$ 351,468	\$ -	\$ -	\$ 351,468
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	1,854	84.00%	11	0.50%	1,865	84.50%	342	15.50%	2,207	0	0	2,207
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	1,651	84.50%	1,651	84.50%	303	15.50%	1,953	(0)	0	1,953
PS	833	Adult Services	120	80.00%	0	0.00%	120	80.00%	30	20.00%	150	0	0	150
PS	835	IV-E Prevention Services Program	(3,780)	50.00%	(3,780)	50.00%	(7,560)	100.00%	0	0.00%	(7,560)	0	0	(7,560)
PS	862	Independent Living Program - Basic Allocation	2,522	80.00%	631	20.00%	3,153	100.00%	0	0.00%	3,153	0	0	3,153
PS	864	Respite Care for Foster Families	(178)	35.64%	(322)	64.36%	(500)	100.00%	0	0.00%	(500)	0	0	(500)
PS	866	Family Preservation / Support - Purch Serv	16,078	75.00%	2,037	9.50%	18,114	84.50%	3,323	15.50%	21,437	(0)	0	21,437
PS	868	Promoting Safe and Stable Families - COVID	4,836	100.00%	0	0.00%	4,836	100.00%	0	0.00%	4,836	0	0	4,836
PS	872	VIEW	2,150	19.15%	7,335	65.35%	9,484	84.50%	1,740	15.50%	11,224	(0)	0	11,224
PS	884	CHAFEE Independent Living COVID	5,069	100.00%	0	0.00%	5,069	100.00%	0	0.00%	5,069	0	0	5,069
PS	885	CHAFEE E&TV COVID	2,500	100.00%	0	0.00%	2,500	100.00%	0	0.00%	2,500	0	0	2,500
PS	895	Adult Protective Services	(80)	84.47%	0	0.00%	(80)	84.47%	(15)	15.53%	(95)	0	0	(95)
PS	896	Adult Protective Services - COVID-19 Relief	6,074	100.00%	0	0.00%	6,074	100.00%	0	0.00%	6,074	0	0	6,074
PS	898	Adult Protective Services - ARPA	2,906	100.00%	0	0.00%	2,906	100.00%	0	0.00%	2,906	0	0	2,906
Subtotal: Client Services Purchased by LDSSs			\$ 40,070	75.10%	\$ 7,561	14.17%	\$ 47,631	89.27%	\$ 5,722	10.73%	\$ 53,354	\$ 0	\$ -	\$ 53,354

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			\$ 975,568	49.04%	\$ 483,635	24.31%	\$ 1,459,203	73.35%	\$ 530,049	26.65%	\$ 1,989,252	\$ 2,733	\$ -	\$ 1,991,985
II Reimbursements to Localities for Non LDSS Expenses⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	45,086	50.00%	0	0.00%	45,086	50.00%	45,086	50.00%	90,171	0	59,513	149,684
Subtotal: Central Services Cost Allocation			\$ 45,086	50.00%	\$ -	0.00%	\$ 45,086	50.00%	\$ 45,086	50.00%	\$ 90,171	\$ -	\$ 59,513	\$ 149,684
Grand Totals: To Localities			\$ 1,020,654	49.08%	\$ 483,635	23.26%	\$ 1,504,289	72.34%	\$ 575,135	27.66%	\$ 2,079,423	\$ 2,733	\$ 59,513	\$ 2,141,669
III Statewide Benefit Payments⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	2,079,002	69.57%	2,079,002	69.57%	909,422	30.43%	2,988,425	0	0	2,988,425
SW		Medicaid Benefits	20,728,019	50.00%	20,650,516	49.81%	41,378,534	99.81%	77,503	0.19%	41,456,037	0	0	41,456,037
SW		Supplemental Nutrition Assistance Program (SNAP)	5,492,984	100.00%	0	0.00%	5,492,984	100.00%	0	0.00%	5,492,984	0	0	5,492,984
SW		Energy Assistance ⁶	262,936	100.00%	0	0.00%	262,936	100.00%	0	0.00%	262,936	0	0	262,936
SW		TANF/TANF UP	119,875	50.06%	119,605	49.94%	239,480	100.00%	0	0.00%	239,480	0	0	239,480
SW		Child Care (VACMS) ⁶	438,767	78.97%	116,830	21.03%	555,597	100.00%	0	0.00%	555,597	0	0	555,597
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,291,174	69.48%	567,299	30.53%	1,858,473	100.00%	0	0.00%	1,858,473	0	0	1,858,473
Subtotal: State, Federal & Local Paid Benefits			\$ 28,333,754	53.61%	\$ 23,533,252	44.53%	\$ 51,867,007	98.13%	\$ 986,925	1.87%	\$ 52,853,932	\$ -	\$ -	\$ 52,853,932
Grand Totals: Social Services System			\$ 29,354,408	53.44%	\$ 24,016,888	43.72%	\$ 53,371,296	97.16%	\$ 1,562,060	2.84%	\$ 54,933,355	\$ 2,733	\$ 59,513	\$ 54,995,601