

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>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	178,804	57.90%	129,990	42.10%	308,794	100.00%	0	0.00%	308,794	(6)	0	308,788
A	855	Staff & Operations Base Budget	6,852,914	54.26%	3,818,311	30.24%	10,671,224	84.50%	1,957,441	15.50%	12,628,665	38,119	0	12,666,784
A	858	Staff & Operations Pass Through	702,008	32.08%	0	0.00%	702,008	32.08%	1,486,101	67.92%	2,188,109	(4)	0	2,188,105
A	880	CRRSA - Expanded Eligibility Child Care	18,559	100.00%	0	0.00%	18,559	100.00%	0	0.00%	18,559	0	0	18,559
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 7,752,285</b>	<b>51.19%</b>	<b>\$ 3,948,301</b>	<b>26.07%</b>	<b>\$ 11,700,586</b>	<b>77.26%</b>	<b>\$ 3,443,542</b>	<b>22.74%</b>	<b>\$ 15,144,128</b>	<b>\$ 38,109</b>	<b>\$ -</b>	<b>\$ 15,182,237</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	293,122	80.00%	293,122	80.00%	73,281	20.00%	366,403	0	0	366,403
B	808	TANF - Manual Checks	(2,393)	51.00%	(2,299)	49.00%	(4,693)	100.00%	0	0.00%	(4,693)	(2,269)	0	(6,962)
B	811	IV-E - Foster Care	278,138	56.32%	215,742	43.68%	493,880	100.00%	0	0.00%	493,880	33,379	0	527,259
B	812	IV-E Adoption Assistance	1,145,274	56.18%	893,357	43.82%	2,038,631	100.00%	0	0.00%	2,038,631	10,046	0	2,048,677
B	813	General Relief	0	0.00%	26,892	62.50%	26,892	62.50%	16,135	37.50%	43,027	(0)	0	43,027
B	814	Fostering Futures Foster Care Assistance	54,235	56.24%	42,198	43.76%	96,433	100.00%	0	0.00%	96,433	0	0	96,433
B	817	Special Needs Adoption	71,676	27.16%	192,250	72.84%	263,926	100.00%	0	0.00%	263,926	(0)	0	263,926
B	819	Refugee Cash Assistance	14,485	100.00%	0	0.00%	14,485	100.00%	0	0.00%	14,485	0	0	14,485
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 1,561,415</b>	<b>47.14%</b>	<b>\$ 1,661,263</b>	<b>50.16%</b>	<b>\$ 3,222,677</b>	<b>97.30%</b>	<b>\$ 89,416</b>	<b>2.70%</b>	<b>\$ 3,312,093</b>	<b>\$ 41,156</b>	<b>\$ -</b>	<b>\$ 3,353,250</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	15,777	84.00%	94	0.50%	15,871	84.50%	2,911	15.50%	18,782	1	0	18,784
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	26,750	90.86%	26,750	90.86%	2,690	9.14%	29,441	(0)	0	29,441
PS	833	Adult Services	81,038	80.00%	0	0.00%	81,038	80.00%	20,260	20.00%	101,298	7,232	0	108,530
PS	844	SNAPET Purchased Services	15,221	74.87%	1,958	9.63%	17,179	84.50%	3,151	15.50%	20,330	(0)	0	20,330
PS	861	Independent Living Program - E&T Vouchers	3,104	80.00%	776	20.00%	3,880	100.00%	0	0.00%	3,880	0	0	3,880
PS	862	Independent Living Program - Basic Allocation	3,851	80.00%	963	20.00%	4,814	100.00%	0	0.00%	4,814	0	0	4,814
PS	864	Respite Care for Foster Families	842	35.64%	1,520	64.36%	2,362	100.00%	0	0.00%	2,362	0	0	2,362
PS	866	Family Preservation / Support - Purch Serv	71,920	75.00%	9,110	9.50%	81,030	84.50%	14,863	15.50%	95,893	13,288	0	109,181
PS	871	TANF/VIEW Working and Trans Child Care	(158)	50.00%	(158)	50.00%	(315)	100.00%	0	0.00%	(315)	0	0	(315)
PS	872	VIEW	38,883	19.15%	132,675	65.35%	171,557	84.50%	31,469	15.50%	203,027	(0)	0	203,027
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	5,004	57.00%	0	0.00%	5,004	57.00%	3,775	43.00%	8,778	0	0	8,778
PS	875	IV-E Foster/Adoptive Parent Training (admin rate)	652	38.00%	0	0.00%	652	38.00%	1,064	62.00%	1,716	0	0	1,716
PS	883	Fee Child Care	(2,032)	50.00%	(2,032)	50.00%	(4,064)	100.00%	0	0.00%	(4,064)	0	0	(4,064)
PS	884	CHAFEE Independent Living COVID	5,150	100.00%	0	0.00%	5,150	100.00%	0	0.00%	5,150	0	0	5,150
PS	895	Adult Protective Services	24,920	84.50%	0	0.00%	24,920	84.50%	4,571	15.50%	29,491	0	0	29,491
PS	896	Adult Protective Services - COVID-19 Relief	9,897	100.00%	0	0.00%	9,897	100.00%	0	0.00%	9,897	0	0	9,897
PS	898	Adult Protective Services - ARPA	25,264	100.00%	0	0.00%	25,264	100.00%	0	0.00%	25,264	0	0	25,264
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 299,334</b>	<b>53.86%</b>	<b>\$ 171,657</b>	<b>30.89%</b>	<b>\$ 470,990</b>	<b>84.75%</b>	<b>\$ 84,755</b>	<b>15.25%</b>	<b>\$ 555,745</b>	<b>\$ 20,521</b>	<b>\$ -</b>	<b>\$ 576,266</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>			\$ 9,613,034	50.56%	\$ 5,781,220	30.41%	\$ 15,394,253	80.97%	\$ 3,617,713	19.03%	\$ 19,011,966	\$ 99,787	\$ -	\$ 19,111,753
<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	264,610	50.00%	0	0.00%	264,610	50.00%	264,610	50.00%	529,221	0	349,285	878,506
<b>Subtotal: Central Services Cost Allocation</b>			\$ 264,610	50.00%	\$ -	0.00%	\$ 264,610	50.00%	\$ 264,610	50.00%	\$ 529,221	\$ -	\$ 349,285	\$ 878,506
<b>Grand Totals: To Localities</b>			\$ 9,877,644	50.55%	\$ 5,781,220	29.58%	\$ 15,658,864	80.13%	\$ 3,882,323	19.87%	\$ 19,541,187	\$ 99,787	\$ 349,285	\$ 19,990,259
<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%	5,295,343	78.34%	5,295,343	78.34%	1,463,694	21.66%	6,759,037	0	0	6,759,037
SW		Medicaid Benefits	203,921,610	50.00%	203,825,571	49.98%	407,747,181	99.98%	96,039	0.02%	407,843,220	0	0	407,843,220
SW		Supplemental Nutrition Assistance Program (SNAP)	67,824,958	100.00%	0	0.00%	67,824,958	100.00%	0	0.00%	67,824,958	0	0	67,824,958
SW		Energy Assistance <sup>6</sup>	2,146,791	100.00%	0	0.00%	2,146,791	100.00%	0	0.00%	2,146,791	0	0	2,146,791
SW		TANF/TANF UP	2,264,258	56.09%	1,772,302	43.91%	4,036,560	100.00%	0	0.00%	4,036,560	0	0	4,036,560
SW		Child Care (VACMS) <sup>6</sup>	5,963,203	78.97%	1,587,815	21.03%	7,551,018	100.00%	0	0.00%	7,551,018	0	0	7,551,018
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	7,052,050	69.48%	3,098,436	30.53%	10,150,485	100.00%	0	0.00%	10,150,485	0	0	10,150,485
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			\$ 289,172,870	57.11%	\$ 215,579,466	42.58%	\$ 504,752,337	99.69%	\$ 1,559,734	0.31%	\$ 506,312,071	\$ -	\$ -	\$ 506,312,071
<b>Grand Totals: Social Services System</b>			\$ 299,050,514	56.87%	\$ 221,360,686	42.10%	\$ 520,411,201	98.97%	\$ 5,442,057	1.03%	\$ 525,853,257	\$ 99,787	\$ 349,285	\$ 526,302,329