

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	54,959	57.93%	39,916	42.07%	94,875	100.00%	0	0.00%	94,875	(2)	0	94,874
A	855	Staff & Operations Base Budget	2,112,999	54.29%	1,175,623	30.21%	3,288,622	84.50%	603,235	15.50%	3,891,857	22,769	0	3,914,625
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 2,167,958</b>	<b>54.38%</b>	<b>\$ 1,215,539</b>	<b>30.49%</b>	<b>\$ 3,383,497</b>	<b>84.87%</b>	<b>\$ 603,235</b>	<b>15.13%</b>	<b>\$ 3,986,732</b>	<b>\$ 22,767</b>	<b>\$ -</b>	<b>\$ 4,009,499</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	543,987	80.00%	543,987	80.00%	135,997	20.00%	679,984	0	0	679,984
B	0808	TANF - Manual Checks	(106)	51.00%	(102)	49.00%	(208)	100.00%	0	0.00%	(208)	0	0	(208)
B	0811	IV-E - Foster Care	304,557	56.33%	236,117	43.67%	540,674	100.00%	0	0.00%	540,674	44,387	0	585,061
B	0812	IV-E Adoption Assistance	853,034	56.32%	661,464	43.68%	1,514,498	100.00%	0	0.00%	1,514,498	0	0	1,514,498
B	0814	Fostering Futures Foster Care Assistance	48,914	56.37%	37,859	43.63%	86,772	100.00%	0	0.00%	86,772	0	0	86,772
B	0817	Special Needs Adoption	11,468	11.21%	90,811	88.79%	102,280	100.00%	0	0.00%	102,280	0	0	102,280
B	0820	Adoption Incentives	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	625	0	625
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 1,217,867</b>	<b>41.65%</b>	<b>\$ 1,570,136</b>	<b>53.70%</b>	<b>\$ 2,788,002</b>	<b>95.35%</b>	<b>\$ 135,997</b>	<b>4.65%</b>	<b>\$ 2,923,999</b>	<b>\$ 45,011</b>	<b>\$ -</b>	<b>\$ 2,969,010</b>
<b>Client Services Purchased by LDSSs</b>														
PS	0829	Family Preservation (SSBG)	2,958	84.00%	18	0.50%	2,976	84.50%	546	15.50%	3,522	(0)	0	3,522
PS	0830	Child Welfare Substance Abuse Svcs	0	0.00%	25,926	84.50%	25,926	84.50%	4,756	15.50%	30,681	(0)	0	30,681
PS	833	Adult Services	25,722	80.00%	0	0.00%	25,722	80.00%	6,430	20.00%	32,152	0	119	32,271
PS	0861	Independent Living Program - E&T Vouchers	1,173	80.00%	293	20.00%	1,466	100.00%	0	0.00%	1,466	0	0	1,466
PS	0862	Independent Living Program - Basic Allocation	4,735	80.00%	1,184	20.00%	5,919	100.00%	0	0.00%	5,919	0	0	5,919
PS	0864	Respite Care for Foster Families	627	35.64%	1,133	64.36%	1,760	100.00%	0	0.00%	1,760	880	0	2,640
PS	0866	Family Preservation / Support - Purch Serv	911	75.00%	115	9.50%	1,027	84.50%	188	15.50%	1,215	0	0	1,215
PS	0872	VIEW	32,683	19.15%	111,520	65.35%	144,202	84.50%	26,451	15.50%	170,654	33,590	0	204,243
PS	0884	CHAFEE Independent Living COVID	8,377	100.00%	0	0.00%	8,377	100.00%	0	0.00%	8,377	0	0	8,377
PS	0895	Adult Protective Services	304	84.50%	0	0.00%	304	84.50%	56	15.50%	359	0	0	359
PS	0896	Adult Protective Services - COVID-19 Relief	1,422	100.00%	0	0.00%	1,422	100.00%	0	0.00%	1,422	0	0	1,422
PS	0898	Adult Protective Services - ARPA	187	100.00%	0	0.00%	187	100.00%	0	0.00%	187	0	0	187
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 79,098</b>	<b>30.69%</b>	<b>\$ 140,188</b>	<b>54.40%</b>	<b>\$ 219,287</b>	<b>85.09%</b>	<b>\$ 38,427</b>	<b>14.91%</b>	<b>\$ 257,714</b>	<b>\$ 34,470</b>	<b>\$ 119</b>	<b>\$ 292,302</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>			\$ 3,464,923	48.34%	\$ 2,925,862	40.82%	\$ 6,390,786	89.15%	\$ 777,659	10.85%	\$ 7,168,445	\$ 102,248	\$ -	\$ 7,270,812
<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	75,428	50.00%	0	0.00%	75,428	50.00%	75,428	50.00%	150,856	0	99,564	250,420
<b>Subtotal: Central Services Cost Allocation</b>			\$ 75,428	50.00%	\$ -	0.00%	\$ 75,428	50.00%	\$ 75,428	50.00%	\$ 150,856	\$ -	\$ 99,564	\$ 250,420
<b>Grand Totals: To Localities</b>			\$ 3,540,351	48.37%	\$ 2,925,862	39.97%	\$ 6,466,214	88.34%	\$ 853,087	11.66%	\$ 7,319,300	\$ 102,248	\$ 99,564	\$ 7,521,232
<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%	2,269,853	79.08%	2,269,853	79.08%	600,456	20.92%	2,870,309	0	0	2,870,309
SW		Medicaid Benefits	49,172,950	50.00%	49,122,522	49.95%	98,295,473	99.95%	50,428	0.05%	98,345,901	0	0	98,345,901
SW		Supplemental Nutrition Assistance Program (SNAP)	16,198,736	100.00%	0	0.00%	16,198,736	100.00%	0	0.00%	16,198,736	0	0	16,198,736
SW		Energy Assistance <sup>6</sup>	2,019,008	100.00%	0	0.00%	2,019,008	100.00%	0	0.00%	2,019,008	0	0	2,019,008
SW		TANF/TANF UP	521,678	53.51%	453,291	46.49%	974,969	100.00%	0	0.00%	974,969	0	0	974,969
SW		Child Care (VACMS) <sup>6</sup>	92,274	78.97%	24,570	21.03%	116,844	100.00%	0	0.00%	116,844	0	0	116,844
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	1,182,951	69.48%	519,749	30.53%	1,702,700	100.00%	0	0.00%	1,702,700	0	0	1,702,700
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			\$ 69,187,598	56.61%	\$ 52,389,985	42.86%	\$ 121,577,583	99.47%	\$ 650,884	0.53%	\$ 122,228,467	\$ -	\$ -	\$ 122,228,467
<b>Grand Totals: Social Services System</b>			\$ 72,727,949	56.14%	\$ 55,315,848	42.70%	\$ 128,043,796	98.84%	\$ 1,503,971	1.16%	\$ 129,547,767	\$ 102,248	\$ 99,564	\$ 129,749,699