

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	36,647	57.90%	26,643	42.10%	63,291	100.00%	0	0.00%	63,291	(2)	0	63,289
A	855	Staff & Operations Base Budget	409,964	54.24%	228,712	30.26%	638,676	84.50%	117,151	15.50%	755,827	3,891	0	759,719
A	858	Staff & Operations Pass Through	71,885	31.99%	0	0.00%	71,885	31.99%	152,797	68.01%	224,682	207	0	224,889
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 518,496	49.67%	\$ 255,356	24.46%	\$ 773,851	74.14%	\$ 269,949	25.86%	\$ 1,043,800	\$ 4,097	\$ -	\$ 1,047,897
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	11,282	80.00%	11,282	80.00%	2,820	20.00%	14,102	0	0	14,102
B	811	IV-E - Foster Care	15,353	56.27%	11,932	43.73%	27,285	100.00%	0	0.00%	27,285	0	0	27,285
B	812	IV-E Adoption Assistance	8,994	56.27%	6,988	43.73%	15,982	100.00%	0	0.00%	15,982	0	0	15,982
B	817	Special Needs Adoption	0	0.00%	58,116	100.00%	58,116	100.00%	0	0.00%	58,116	0	0	58,116
Subtotal: Benefit Payments to Clients			\$ 24,346	21.08%	\$ 88,318	76.48%	\$ 112,664	97.56%	\$ 2,820	2.44%	\$ 115,485	\$ -	\$ -	\$ 115,485
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	357	84.00%	2	0.50%	359	84.50%	66	15.50%	425	(0)	0	425
PS	833	Adult Services	1,274	80.00%	0	0.00%	1,274	80.00%	318	20.00%	1,592	0	0	1,592
PS	866	Family Preservation / Support - Purch Serv	7,731	75.00%	979	9.50%	8,711	84.50%	1,598	15.50%	10,308	(0)	0	10,308
PS	868	Promoting Safe and Stable Families - COVID	4,861	100.00%	0	0.00%	4,861	100.00%	0	0.00%	4,861	0	0	4,861
PS	895	Adult Protective Services	(38)	84.49%	0	0.00%	(38)	84.49%	(7)	15.51%	(45)	0	0	(45)
Subtotal: Client Services Purchased by LDSSs			\$ 14,185	82.75%	\$ 981	5.73%	\$ 15,167	88.48%	\$ 1,975	11.52%	\$ 17,142	\$ (0)	\$ -	\$ 17,142

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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			\$ 557,027	47.35%	\$ 344,655	29.30%	\$ 901,682	76.65%	\$ 274,745	23.35%	\$ 1,176,427	\$ 4,097	\$ -	\$ 1,180,523
II Reimbursements to Localities for Non LDSS Expenses⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	19,583	50.00%	0	0.00%	19,583	50.00%	19,583	50.00%	39,166	0	25,850	65,016
Subtotal: Central Services Cost Allocation			\$ 19,583	50.00%	\$ -	0.00%	\$ 19,583	50.00%	\$ 19,583	50.00%	\$ 39,166	\$ -	\$ 25,850	\$ 65,016
Grand Totals: To Localities			\$ 576,610	47.43%	\$ 344,655	28.35%	\$ 921,266	75.79%	\$ 294,328	24.21%	\$ 1,215,593	\$ 4,097	\$ 25,850	\$ 1,245,539
III Statewide Benefit Payments⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	246,549	68.05%	246,549	68.05%	115,748	31.95%	362,297	0	0	362,297
SW		Medicaid Benefits	12,861,571	50.00%	12,908,151	50.18%	25,769,722	100.18%	(46,580)	-0.18%	25,723,142	0	0	25,723,142
SW		Supplemental Nutrition Assistance Program (SNAP)	3,680,986	100.00%	0	0.00%	3,680,986	100.00%	0	0.00%	3,680,986	0	0	3,680,986
SW		Energy Assistance ⁶	271,175	100.00%	0	0.00%	271,175	100.00%	0	0.00%	271,175	0	0	271,175
SW		TANF/TANF UP	30,967	55.50%	24,831	44.50%	55,798	100.00%	0	0.00%	55,798	0	0	55,798
SW		Child Care (VACMS) ⁷	151,223	78.97%	40,266	21.03%	191,490	100.00%	0	0.00%	191,490	0	0	191,490
SW		FAMIS (Total Title XXI Expenditures) ⁷	747,031	69.48%	328,220	30.53%	1,075,251	100.00%	0	0.00%	1,075,251	0	0	1,075,251
Subtotal: State, Federal & Local Paid Benefits			\$ 17,742,953	56.58%	\$ 13,548,018	43.20%	\$ 31,290,971	99.78%	\$ 69,168	0.22%	\$ 31,360,139	\$ -	\$ -	\$ 31,360,139
Grand Totals: Social Services System			\$ 18,319,564	56.24%	\$ 13,892,673	42.65%	\$ 32,212,236	98.88%	\$ 363,495	1.12%	\$ 32,575,732	\$ 4,097	\$ 25,850	\$ 32,605,678