

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 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	294,655	57.90%	214,219	42.10%	508,873	100.00%	0	0.00%	508,873	(1)	0	508,872
A	855	Staff & Operations Base Budget	9,912,725	54.25%	5,528,045	30.25%	15,440,770	84.50%	2,832,328	15.50%	18,273,098	(10)	0	18,273,088
A	858	Staff & Operations Pass Through	3,591,002	32.11%	0	0.00%	3,591,002	32.11%	7,591,208	67.89%	11,182,210	80	0	11,182,290
A	880	CRRSA - Expanded Eligibility Child Care	58,864	100.00%	0	0.00%	58,864	100.00%	0	0.00%	58,864	0	0	58,864
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 13,857,246</b>	<b>46.16%</b>	<b>\$ 5,742,263</b>	<b>19.13%</b>	<b>\$ 19,599,510</b>	<b>65.28%</b>	<b>\$ 10,423,537</b>	<b>34.72%</b>	<b>\$ 30,023,046</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ 30,023,114</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	919,306	80.00%	919,306	80.00%	229,827	20.00%	1,149,133	0	0	1,149,133
B	808	TANF - Manual Checks	(5,958)	51.00%	(5,724)	49.00%	(11,682)	100.00%	0	0.00%	(11,682)	0	0	(11,682)
B	811	IV-E - Foster Care	835,005	55.49%	669,760	44.51%	1,504,765	100.00%	0	0.00%	1,504,765	(0)	0	1,504,765
B	812	IV-E Adoption Assistance	3,258,350	56.20%	2,539,251	43.80%	5,797,601	100.00%	0	0.00%	5,797,601	(2,414)	0	5,795,187
B	813	General Relief	0	0.00%	11,431	62.50%	11,431	62.50%	6,859	37.50%	18,290	27,500	0	45,790
B	814	Fostering Futures Foster Care Assistance	124,083	56.26%	96,471	43.74%	220,553	100.00%	0	0.00%	220,553	0	0	220,553
B	817	Special Needs Adoption	89,505	18.49%	394,598	81.51%	484,103	100.00%	0	0.00%	484,103	5,600	0	489,703
B	819	Refugee Cash Assistance	66,589	100.00%	0	0.00%	66,589	100.00%	0	0.00%	66,589	0	0	66,589
B	820	Adoption Incentives	4,394	100.00%	0	0.00%	4,394	100.00%	0	0.00%	4,394	0	0	4,394
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 4,371,967</b>	<b>47.35%</b>	<b>\$ 4,625,093</b>	<b>50.09%</b>	<b>\$ 8,997,061</b>	<b>97.44%</b>	<b>\$ 236,685</b>	<b>2.56%</b>	<b>\$ 9,233,746</b>	<b>\$ 30,686</b>	<b>\$ -</b>	<b>\$ 9,264,432</b>
<b>Client Services Purchased by LDSSs</b>														
PS	824	Other Purchased Services	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	59,628	0	59,628
PS	829	Family Preservation (SSBG)	25,501	84.00%	152	0.50%	25,653	84.50%	4,706	15.50%	30,358	(0)	0	30,358
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	42,556	85.38%	42,556	85.38%	7,284	14.62%	49,840	(0)	0	49,840
PS	833	Adult Services	234,553	80.00%	0	0.00%	234,553	80.00%	58,638	20.00%	293,191	0	0	293,191
PS	835	IV-E Prevention Services Program	6,640	50.00%	6,640	50.00%	13,280	100.00%	0	0.00%	13,280	(0)	0	13,280
PS	844	SNAPET Purchased Services	13,501	64.08%	4,302	20.42%	17,803	84.50%	3,266	15.50%	21,068	(0)	0	21,068
PS	861	Independent Living Program - E&T Vouchers	9,565	80.00%	2,391	20.00%	11,956	100.00%	0	0.00%	11,956	0	0	11,956
PS	862	Independent Living Program - Basic Allocation	23,118	80.00%	5,780	20.00%	28,898	100.00%	0	0.00%	28,898	0	0	28,898
PS	864	Respite Care for Foster Families	3,753	35.64%	6,777	64.36%	10,530	100.00%	0	0.00%	10,530	0	0	10,530
PS	866	Family Preservation / Support - Purch Serv	135,069	75.00%	17,109	9.50%	152,178	84.50%	27,914	15.50%	180,093	(0)	0	180,093
PS	868	Promoting Safe and Stable Families - COVID	5,391	100.00%	0	0.00%	5,391	100.00%	0	0.00%	5,391	0	0	5,391
PS	871	TANF/VIEW Working and Trans Child Care	(1,461)	50.00%	(1,461)	50.00%	(2,923)	100.00%	0	0.00%	(2,923)	0	0	(2,923)
PS	872	VIEW	46,438	19.15%	158,454	65.35%	204,892	84.50%	37,584	15.50%	242,475	(3,404)	0	239,071
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	16,338	57.00%	0	0.00%	16,338	57.00%	12,325	43.00%	28,662	0	0	28,662
PS	883	Fee Child Care	(4,173)	64.99%	(2,248)	35.01%	(6,421)	100.00%	0	0.00%	(6,421)	0	0	(6,421)
PS	884	CHAFEE Independent Living COVID	24,428	100.00%	0	0.00%	24,428	100.00%	0	0.00%	24,428	3,854	0	28,282
PS	888	Non-VIEW Repayment of VACMS	(28,645)	100.00%	0	0.00%	(28,645)	100.00%	0	0.00%	(28,645)	0	0	(28,645)
PS	889	VIEW Repayment of VACMS	(1,899)	50.00%	(1,899)	50.00%	(3,798)	100.00%	0	0.00%	(3,798)	0	0	(3,798)
PS	895	Adult Protective Services	31,643	84.50%	0	0.00%	31,643	84.50%	5,804	15.50%	37,447	123,624	0	161,072
PS	896	Adult Protective Services - COVID-19 Relief	25,688	100.00%	0	0.00%	25,688	100.00%	0	0.00%	25,688	0	0	25,688
PS	898	Adult Protective Services - ARPA	36,372	100.00%	0	0.00%	36,372	100.00%	0	0.00%	36,372	0	0	36,372
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 601,819</b>	<b>60.31%</b>	<b>\$ 238,552</b>	<b>23.91%</b>	<b>\$ 840,371</b>	<b>84.21%</b>	<b>\$ 157,521</b>	<b>15.79%</b>	<b>\$ 997,892</b>	<b>\$ 183,702</b>	<b>\$ -</b>	<b>\$ 1,181,594</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>Totals: Local Department of Social Services</b>			\$ 18,831,033	46.78%	\$ 10,605,909	26.35%	\$ 29,436,941	73.13%	\$ 10,817,743	26.87%	\$ 40,254,684	\$ 214,457	\$ -	\$ 40,469,141

II Reimbursements to Localities for Non LDSS Expenses<sup>4</sup>

Central Services Cost Allocation

R	843	Central Service Cost Allocation	1,434,179	50.00%	0	0.00%	1,434,179	50.00%	1,434,179	50.00%	2,868,359	0	1,893,114	4,761,473
<b>Subtotal: Central Services Cost Allocation</b>			\$ 1,434,179	50.00%	\$ -	0.00%	\$ 1,434,179	50.00%	\$ 1,434,179	50.00%	\$ 2,868,359	\$ -	\$ 1,893,114	\$ 4,761,473
<b>Grand Totals: To Localities</b>			\$ 20,265,212	46.99%	\$ 10,605,909	24.59%	\$ 30,871,121	71.59%	\$ 12,251,923	28.41%	\$ 43,123,043	\$ 214,457	\$ 1,893,114	\$ 45,230,614

III Statewide Benefit Payments<sup>4</sup>

State, Federal & Local Paid Benefits

SW		Children's Services Act (CSA) <sup>5</sup>	0	0.00%	10,067,331	65.29%	10,067,331	65.29%	5,351,830	34.71%	15,419,161	0	0	15,419,161
SW		Medicaid Benefits	394,090,269	50.00%	394,004,875	49.99%	788,095,144	99.99%	85,394	0.01%	788,180,538	0	0	788,180,538
SW		Supplemental Nutrition Assistance Program (SNAP)	97,228,446	100.00%	0	0.00%	97,228,446	100.00%	0	0.00%	97,228,446	0	0	97,228,446
SW		Energy Assistance <sup>6</sup>	2,307,185	100.00%	0	0.00%	2,307,185	100.00%	0	0.00%	2,307,185	0	0	2,307,185
SW		TANF/TANF UP	1,331,308	56.14%	1,039,914	43.86%	2,371,221	100.00%	0	0.00%	2,371,221	0	0	2,371,221
SW		Child Care (VACMS) <sup>6</sup>	13,045,673	78.97%	3,473,657	21.03%	16,519,330	100.00%	0	0.00%	16,519,330	0	0	16,519,330
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	18,164,782	69.48%	7,981,000	30.53%	26,145,782	100.00%	0	0.00%	26,145,782	0	0	26,145,782
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			\$ 526,167,662	55.49%	\$ 416,566,776	43.93%	\$ 942,734,438	99.43%	\$ 5,437,224	0.57%	\$ 948,171,663	\$ -	\$ -	\$ 948,171,663
<b>Grand Totals: Social Services System</b>			\$ 546,432,874	55.12%	\$ 427,172,685	43.09%	\$ 973,605,559	98.22%	\$ 17,689,147	1.78%	\$ 991,294,706	\$ 214,457	\$ 1,893,114	\$ 993,402,277