

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	203,458	57.79%	148,591	42.21%	352,049	100.00%	0	0.00%	352,049	(8)	0	352,041
A	850	Outstationed Eligibility Staff	45,222	74.77%	0	0.00%	45,222	74.77%	15,261	25.23%	60,483	(0)	0	60,483
A	855	Staff & Operations Base Budget	4,207,997	54.23%	2,348,562	30.27%	6,556,560	84.50%	1,202,679	15.50%	7,759,239	541	0	7,759,780
A	858	Staff & Operations Pass Through	669,186	32.56%	0	0.00%	669,186	32.56%	1,386,015	67.44%	2,055,201	65	0	2,055,266
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 5,125,864	50.12%	\$ 2,497,153	24.42%	\$ 7,623,017	74.54%	\$ 2,603,955	25.46%	\$ 10,226,972	\$ 598	\$ -	\$ 10,227,570
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	204,929	80.00%	204,929	80.00%	51,232	20.00%	256,161	0	0	256,161
B	808	TANF - Manual Checks	(2,695)	51.00%	(2,590)	49.00%	(5,285)	100.00%	0	0.00%	(5,285)	0	0	(5,285)
B	811	IV-E - Foster Care	279,297	55.27%	226,048	44.73%	505,345	100.00%	0	0.00%	505,345	(0)	0	505,345
B	812	IV-E Adoption Assistance	821,369	56.27%	638,399	43.73%	1,459,768	100.00%	0	0.00%	1,459,768	(0)	0	1,459,768
B	813	General Relief	0	0.00%	5,490	62.50%	5,490	62.50%	3,294	37.50%	8,784	7,000	0	15,784
B	814	Fostering Futures Foster Care Assistance	43,469	56.30%	33,741	43.70%	77,210	100.00%	0	0.00%	77,210	0	0	77,210
B	817	Special Needs Adoption	17,450	21.91%	62,191	78.09%	79,640	100.00%	0	0.00%	79,640	0	0	79,640
B	819	Refugee Cash Assistance	18,825	100.00%	0	0.00%	18,825	100.00%	0	0.00%	18,825	0	0	18,825
B	820	Adoption Incentives	4,988	100.00%	0	0.00%	4,988	100.00%	0	0.00%	4,988	0	0	4,988
Subtotal: Benefit Payments to Clients			\$ 1,182,703	49.17%	\$ 1,168,207	48.57%	\$ 2,350,909	97.73%	\$ 54,526	2.27%	\$ 2,405,436	\$ 7,000	\$ -	\$ 2,412,436
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	15,234	84.00%	91	0.50%	15,324	84.50%	2,811	15.50%	18,135	0	0	18,135
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	20,965	86.23%	20,965	86.23%	3,347	13.77%	24,312	(0)	0	24,312
PS	833	Adult Services	21,977	80.00%	0	0.00%	21,977	80.00%	5,494	20.00%	27,471	0	0	27,471
PS	835	IV-E Prevention Services Program	6,933	50.00%	6,933	50.00%	13,866	100.00%	0	0.00%	13,866	(0)	0	13,866
PS	861	Independent Living Program - E&T Vouchers	821	80.00%	205	20.00%	1,026	100.00%	0	0.00%	1,026	0	0	1,026
PS	862	Independent Living Program - Basic Allocation	8,697	80.00%	2,174	20.00%	10,872	100.00%	0	0.00%	10,872	0	0	10,872
PS	864	Respite Care for Foster Families	861	35.64%	1,554	64.36%	2,415	100.00%	0	0.00%	2,415	(0)	0	2,415
PS	866	Family Preservation / Support - Purch Serv	27,713	75.00%	3,510	9.50%	31,223	84.50%	5,727	15.50%	36,951	(0)	0	36,951
PS	868	Promoting Safe and Stable Families - COVID	14,407	100.00%	0	0.00%	14,407	100.00%	0	0.00%	14,407	0	0	14,407
PS	872	VIEW	13,210	19.15%	45,075	65.35%	58,285	84.50%	10,691	15.50%	68,976	(0)	0	68,976
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	1,557	57.00%	0	0.00%	1,557	57.00%	1,174	43.00%	2,731	0	0	2,731
PS	883	Fee Child Care	(1,865)	50.00%	(1,865)	50.00%	(3,730)	100.00%	0	0.00%	(3,730)	0	0	(3,730)
PS	884	CHAFEE Independent Living COVID	17,358	100.00%	0	0.00%	17,358	100.00%	0	0.00%	17,358	0	0	17,358
PS	888	Non-VIEW Repayment of VACMS	(500)	100.00%	0	0.00%	(500)	100.00%	0	0.00%	(500)	0	0	(500)
PS	889	VIEW Repayment of VACMS	(42)	50.00%	(42)	50.00%	(84)	100.00%	0	0.00%	(84)	0	0	(84)
PS	895	Adult Protective Services	2,850	84.50%	0	0.00%	2,850	84.50%	523	15.50%	3,372	0	0	3,372
PS	896	Adult Protective Services - COVID-19 Relief	13,465	100.00%	0	0.00%	13,465	100.00%	0	0.00%	13,465	0	0	13,465
PS	898	Adult Protective Services - ARPA	26,024	100.00%	0	0.00%	26,024	100.00%	0	0.00%	26,024	0	0	26,024
Subtotal: Client Services Purchased by LDSSs			\$ 168,699	60.89%	\$ 78,601	28.37%	\$ 247,300	89.26%	\$ 29,768	10.74%	\$ 277,067	\$ (0)	\$ -	\$ 277,067

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	2,477	0	2,477
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 2,477	\$ -	\$ 2,477
Totals: Local Department of Social Services			\$ 6,477,265	50.17%	\$ 3,743,961	29.00%	\$ 10,221,226	79.18%	\$ 2,688,249	20.82%	\$ 12,909,475	\$ 10,075	\$ -	\$ 12,919,549
II Reimbursements to Localities for Non LDSS Expenses⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	228,783	50.00%	0	0.00%	228,783	50.00%	228,783	50.00%	457,567	0	301,993	759,560
Subtotal: Central Services Cost Allocation			\$ 228,783	50.00%	\$ -	0.00%	\$ 228,783	50.00%	\$ 228,783	50.00%	\$ 457,567	\$ -	\$ 301,993	\$ 759,560
Grand Totals: To Localities			\$ 6,706,048	50.17%	\$ 3,743,961	28.01%	\$ 10,450,009	78.18%	\$ 2,917,032	21.82%	\$ 13,367,041	\$ 10,075	\$ 301,993	\$ 13,679,109
III Statewide Benefit Payments⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	4,087,475	68.18%	4,087,475	68.18%	1,907,768	31.82%	5,995,243	0	0	5,995,243
SW		Medicaid Benefits	78,121,993	50.00%	77,845,312	49.82%	155,967,304	99.82%	276,681	0.18%	156,243,986	0	0	156,243,986
SW		Supplemental Nutrition Assistance Program (SNAP)	16,973,585	100.00%	0	0.00%	16,973,585	100.00%	0	0.00%	16,973,585	0	0	16,973,585
SW		Energy Assistance ⁶	945,861	100.00%	0	0.00%	945,861	100.00%	0	0.00%	945,861	0	0	945,861
SW		TANF/TANF UP	610,496	54.28%	514,156	45.72%	1,124,653	100.00%	0	0.00%	1,124,653	0	0	1,124,653
SW		Child Care (VACMS) ⁶	848,578	78.97%	225,950	21.03%	1,074,527	100.00%	0	0.00%	1,074,527	0	0	1,074,527
SW		FAMIS (Total Title XXI Expenditures) ⁷	4,201,864	69.47%	1,846,159	30.52%	6,048,023	100.00%	53	0.00%	6,048,076	0	0	6,048,076
Subtotal: State, Federal & Local Paid Benefits			\$ 101,702,376	53.98%	\$ 84,519,052	44.86%	\$ 186,221,428	98.84%	\$ 2,184,502	1.16%	\$ 188,405,930	\$ -	\$ -	\$ 188,405,930
Grand Totals: Social Services System			\$ 108,408,425	53.73%	\$ 88,263,012	43.74%	\$ 196,671,437	97.47%	\$ 5,101,534	2.53%	\$ 201,772,971	\$ 10,075	\$ 301,993	\$ 202,085,039