

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	59,704	57.91%	43,394	42.09%	103,098	100.00%	0	0.00%	103,098	(8)	0	103,090
A	855	Staff & Operations Base Budget	1,092,773	54.28%	608,526	30.22%	1,701,299	84.50%	312,070	15.50%	2,013,368	61,129	0	2,074,497
A	858	Staff & Operations Pass Through	114,056	32.31%	0	0.00%	114,056	32.31%	238,985	67.69%	353,040	(4)	0	353,037
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,266,532	51.29%	\$ 651,920	26.40%	\$ 1,918,452	77.69%	\$ 551,054	22.31%	\$ 2,469,507	\$ 61,117	\$ -	\$ 2,530,624
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	146,372	80.00%	146,372	80.00%	36,593	20.00%	182,965	0	0	182,965
B	811	IV-E - Foster Care	51,746	56.23%	40,280	43.77%	92,025	100.00%	0	0.00%	92,025	2,476	0	94,502
B	812	IV-E Adoption Assistance	264,062	56.15%	206,231	43.85%	470,293	100.00%	0	0.00%	470,293	0	0	470,293
B	814	Fostering Futures Foster Care Assistance	7,990	56.19%	6,229	43.81%	14,218	100.00%	0	0.00%	14,218	0	0	14,218
B	820	Adoption Incentives	4,633	100.00%	0	0.00%	4,633	100.00%	0	0.00%	4,633	0	0	4,633
Subtotal: Benefit Payments to Clients			\$ 328,430	42.98%	\$ 399,112	52.23%	\$ 727,542	95.21%	\$ 36,593	4.79%	\$ 764,135	\$ 2,476	\$ -	\$ 766,611
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	1,044	84.00%	6	0.50%	1,050	84.50%	193	15.50%	1,243	0	0	1,243
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	3,236	84.50%	3,236	84.50%	594	15.50%	3,829	(0)	0	3,829
PS	833	Adult Services	23,364	80.00%	0	0.00%	23,364	80.00%	5,841	20.00%	29,206	74,251	0	103,457
PS	861	Independent Living Program - E&T Vouchers	1,076	80.00%	269	20.00%	1,345	100.00%	0	0.00%	1,345	0	0	1,345
PS	864	Respite Care for Foster Families	18	35.64%	32	64.36%	50	100.00%	0	0.00%	50	0	0	50
PS	866	Family Preservation / Support - Purch Serv	19,889	75.00%	2,519	9.50%	22,408	84.50%	4,110	15.50%	26,519	(0)	0	26,518
PS	868	Promoting Safe and Stable Families - COVID	11,435	100.00%	0	0.00%	11,435	100.00%	0	0.00%	11,435	0	0	11,435
PS	872	VIEW	4,177	19.15%	14,254	65.35%	18,431	84.50%	3,381	15.50%	21,812	300	0	22,112
PS	895	Adult Protective Services	1,591	84.50%	0	0.00%	1,591	84.50%	292	15.50%	1,883	0	0	1,883
PS	896	Adult Protective Services - COVID-19 Relief	6,699	100.00%	0	0.00%	6,699	100.00%	0	0.00%	6,699	0	0	6,699
PS	898	Adult Protective Services - ARPA	2,067	100.00%	0	0.00%	2,067	100.00%	0	0.00%	2,067	0	0	2,067
Subtotal: Client Services Purchased by LDSSs			\$ 71,360	67.27%	\$ 20,316	19.15%	\$ 91,676	86.42%	\$ 14,410	13.58%	\$ 106,086	\$ 74,551	\$ -	\$ 180,638

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	(1,827)	0	(1,827)
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ (1,827)	\$ -	\$ (1,827)
Totals: Local Department of Social Services			\$ 1,666,323	49.89%	\$ 1,071,347	32.08%	\$ 2,737,670	81.97%	\$ 602,058	18.03%	\$ 3,339,728	\$ 136,318	\$ -	\$ 3,476,046
II Reimbursements to Localities for Non LDSS Expenses ⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	125,233	50.00%	0	0.00%	125,233	50.00%	125,233	50.00%	250,466	0	165,307	415,773
Subtotal: Central Services Cost Allocation			\$ 125,233	50.00%	\$ -	0.00%	\$ 125,233	50.00%	\$ 125,233	50.00%	\$ 250,466	\$ -	\$ 165,307	\$ 415,773
Grand Totals: To Localities			\$ 1,791,556	49.90%	\$ 1,071,347	29.84%	\$ 2,862,903	79.74%	\$ 727,291	20.26%	\$ 3,590,194	\$ 136,318	\$ 165,307	\$ 3,891,819
III Statewide Benefit Payments ⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	1,236,177	66.78%	1,236,177	66.78%	615,075	33.22%	1,851,252	0	0	1,851,252
SW		Medicaid Benefits	40,863,225	50.00%	40,804,499	49.93%	81,667,724	99.93%	58,725	0.07%	81,726,449	0	0	81,726,449
SW		Supplemental Nutrition Assistance Program (SNAP)	12,729,054	100.00%	0	0.00%	12,729,054	100.00%	0	0.00%	12,729,054	0	0	12,729,054
SW		Energy Assistance ⁶	549,909	100.00%	0	0.00%	549,909	100.00%	0	0.00%	549,909	0	0	549,909
SW		TANF/TANF UP	150,898	57.43%	111,871	42.57%	262,769	100.00%	0	0.00%	262,769	0	0	262,769
SW		Child Care (VACMS) ⁶	904,703	78.97%	240,894	21.03%	1,145,598	100.00%	0	0.00%	1,145,598	0	0	1,145,598
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,493,540	69.48%	656,212	30.53%	2,149,751	100.00%	0	0.00%	2,149,751	0	0	2,149,751
Subtotal: State, Federal & Local Paid Benefits			\$ 56,691,328	56.46%	\$ 43,049,654	42.87%	\$ 99,740,982	99.33%	\$ 673,800	0.67%	\$ 100,414,781	\$ -	\$ -	\$ 100,414,781
Grand Totals: Social Services System			\$ 58,482,883	56.23%	\$ 44,121,001	42.42%	\$ 102,603,885	98.65%	\$ 1,401,090	1.35%	\$ 104,004,975	\$ 136,318	\$ 165,307	\$ 104,306,600