

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	42,062	58.24%	30,163	41.76%	72,225	100.00%	0	0.00%	72,225	(3)	0	72,222
A	855	Staff & Operations Base Budget	787,613	54.28%	438,390	30.22%	1,226,003	84.50%	224,885	15.50%	1,450,888	61,143	0	1,512,031
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 829,675	54.47%	\$ 468,553	30.76%	\$ 1,298,228	85.24%	\$ 224,885	14.76%	\$ 1,523,112.70	\$ 61,140	\$ -	\$ 1,584,253
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	28,422	80.00%	28,422	80.00%	7,106	20.00%	35,528	0	0	35,528
B	811	IV-E - Foster Care	58,598	56.07%	45,907	43.93%	104,505	100.00%	0	0.00%	104,505	(0)	0	104,505
B	812	IV-E Adoption Assistance	27,055	56.27%	21,027	43.73%	48,082	100.00%	0	0.00%	48,082	0	0	48,082
B	817	Special Needs Adoption	0	0.00%	12,278	100.00%	12,278	100.00%	0	0.00%	12,278	0	0	12,278
Subtotal: Benefit Payments to Clients			\$ 85,654	42.74%	\$ 107,634	53.71%	\$ 193,288	96.45%	\$ 7,106	3.55%	\$ 200,393	\$ (0)	\$ -	\$ 200,393
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	803	84.00%	5	0.50%	808	84.50%	148	15.50%	956	0	0	956
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	5,051	84.50%	5,051	84.50%	927	15.50%	5,977	(0)	0	5,977
PS	833	Adult Services	7,115	80.00%	0	0.00%	7,115	80.00%	1,779	20.00%	8,894	0	0	8,894
PS	862	Independent Living Program - Basic Allocation	144	80.00%	36	20.00%	180	100.00%	0	0.00%	180	0	0	180
PS	866	Family Preservation / Support - Purch Serv	18,303	75.00%	2,318	9.50%	20,622	84.50%	3,783	15.50%	24,404	0	0	24,404
PS	872	VIEW	1,336	19.15%	4,558	65.35%	5,894	84.50%	1,081	15.50%	6,975	(0)	0	6,975
PS	895	Adult Protective Services	9,203	84.50%	0	0.00%	9,203	84.50%	1,688	15.50%	10,891	0	0	10,891
PS	898	Adult Protective Services - ARPA	1,467	100.00%	0	0.00%	1,467	100.00%	0	0.00%	1,467	0	0	1,467
Subtotal: Client Services Purchased by LDSSs			\$ 38,372	64.23%	\$ 11,968	20.03%	\$ 50,340	84.26%	\$ 9,405	15.74%	\$ 59,745	\$ 0	\$ -	\$ 59,745

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	0	0	0
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
Totals: Local Department of Social Services			\$ 953,700	53.48%	\$ 588,155	32.98%	\$ 1,541,855	86.46%	\$ 241,396	13.54%	\$ 1,783,251	\$ 61,140	\$ -	\$ 1,844,391
II Reimbursements to Localities for Non LDSS Expenses ⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	91,830	50.00%	0	0.00%	91,830	50.00%	91,830	50.00%	183,659	0	121,215	304,874
Subtotal: Central Services Cost Allocation			\$ 91,830	50.00%	\$ -	0.00%	\$ 91,830	50.00%	\$ 91,830	50.00%	\$ 183,659	\$ -	\$ 121,215	\$ 304,874
Grand Totals: To Localities			\$ 1,045,529	53.16%	\$ 588,155	29.90%	\$ 1,633,685	83.06%	\$ 333,226	16.94%	\$ 1,966,910	\$ 61,140	\$ 121,215	\$ 2,149,265
III Statewide Benefit Payments ⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	814,026	76.09%	814,026	76.09%	255,813	23.91%	1,069,840	0	0	1,069,840
SW		Medicaid Benefits	20,307,621	50.00%	20,271,553	49.91%	40,579,174	99.91%	36,067	0.09%	40,615,241	0	0	40,615,241
SW		Supplemental Nutrition Assistance Program (SNAP)	5,532,689	100.00%	0	0.00%	5,532,689	100.00%	0	0.00%	5,532,689	0	0	5,532,689
SW		Energy Assistance ⁶	334,805	100.00%	0	0.00%	334,805	100.00%	0	0.00%	334,805	0	0	334,805
SW		TANF/TANF UP	110,187	55.74%	87,511	44.26%	197,698	100.00%	0	0.00%	197,698	0	0	197,698
SW		Child Care (VACMS) ⁶	248,986	78.97%	66,297	21.03%	315,283	100.00%	0	0.00%	315,283	0	0	315,283
SW		FAMIS (Total Title XXI Expenditures) ⁷	453,807	69.48%	199,388	30.53%	653,195	100.00%	0	0.00%	653,195	0	0	653,195
Subtotal: State, Federal & Local Paid Benefits			\$ 26,988,095	55.40%	\$ 21,438,775	44.01%	\$ 48,426,871	99.40%	\$ 291,881	0.60%	\$ 48,718,751	\$ -	\$ -	\$ 48,718,751
Grand Totals: Social Services System			\$ 28,033,625	55.31%	\$ 22,026,931	43.46%	\$ 50,060,555	98.77%	\$ 625,106	1.23%	\$ 50,685,662	\$ 61,140	\$ 121,215	\$ 50,868,016