

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	55,931	57.90%	40,663	42.10%	96,594	100.00%	0	0.00%	96,594	(1)	0	96,593
A	855	Staff & Operations Base Budget	1,467,298	54.29%	816,697	30.22%	2,283,994	84.50%	418,952	15.50%	2,702,946	34,350	0	2,737,297
A	858	Staff & Operations Pass Through	272,112	32.70%	0	0.00%	272,112	32.70%	560,120	67.30%	832,232	(1)	0	832,232
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,795,341	49.43%	\$ 857,360	23.61%	\$ 2,652,701	73.04%	\$ 979,072	26.96%	\$ 3,631,773	\$ 34,348	\$ -	\$ 3,666,121
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	148,127	80.00%	148,127	80.00%	37,032	20.00%	185,159	0	0	185,159
B	807	Auxiliary Grant Program	0	0.00%	106,873	80.00%	106,873	80.00%	26,718	20.00%	133,591	0	0	133,591
B	808	TANF - Manual Checks	(1,620)	51.00%	(1,556)	49.00%	(3,176)	100.00%	0	0.00%	(3,176)	0	0	(3,176)
B	811	IV-E - Foster Care	171,958	56.21%	133,968	43.79%	305,926	100.00%	0	0.00%	305,926	(0)	0	305,926
B	812	IV-E Adoption Assistance	826,388	56.24%	643,038	43.76%	1,469,426	100.00%	0	0.00%	1,469,426	0	0	1,469,426
B	814	Fostering Futures Foster Care Assistance	2,971	56.28%	2,309	43.72%	5,280	100.00%	0	0.00%	5,280	0	0	5,280
B	817	Special Needs Adoption	675	0.56%	120,873	99.44%	121,548	100.00%	0	0.00%	121,548	0	0	121,548
B	848	TANF-UP - Manual Checks	0	0.00%	(250)	100.00%	(250)	100.00%	0	0.00%	(250)	0	0	(250)
Subtotal: Benefit Payments to Clients			\$ 1,000,373	45.11%	\$ 1,153,381	52.01%	\$ 2,153,754	97.13%	\$ 63,750	2.87%	\$ 2,217,504	\$ (0)	\$ -	\$ 2,217,504
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	5,967	84.00%	36	0.50%	6,003	84.50%	1,101	15.50%	7,104	0	0	7,104
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	7,756	84.50%	7,756	84.50%	1,423	15.50%	9,179	(9)	0	9,170
PS	833	Adult Services	26,541	80.00%	0	0.00%	26,541	80.00%	6,635	20.00%	33,176	0	0	33,176
PS	861	Independent Living Program - E&T Vouchers	3,876	80.00%	969	20.00%	4,844	100.00%	0	0.00%	4,844	0	0	4,844
PS	862	Independent Living Program - Basic Allocation	3,514	80.00%	878	20.00%	4,392	100.00%	0	0.00%	4,392	0	0	4,392
PS	864	Respite Care for Foster Families	278	35.64%	502	64.36%	780	100.00%	0	0.00%	780	0	0	780
PS	866	Family Preservation / Support - Purch Serv	21,407	75.00%	2,712	9.50%	24,118	84.50%	4,424	15.50%	28,542	0	0	28,542
PS	872	VIEW	16,341	19.15%	55,758	65.35%	72,099	84.50%	13,225	15.50%	85,325	(0)	0	85,325
PS	884	CHAFEE Independent Living COVID	6,244	100.00%	0	0.00%	6,244	100.00%	0	0.00%	6,244	0	0	6,244
PS	885	CHAFEE E&TV COVID	946	100.00%	0	0.00%	946	100.00%	0	0.00%	946	0	0	946
PS	895	Adult Protective Services	7,806	84.50%	0	0.00%	7,806	84.50%	1,432	15.50%	9,238	0	0	9,238
Subtotal: Client Services Purchased by LDSSs			\$ 92,919	48.96%	\$ 68,611	36.15%	\$ 161,530	85.12%	\$ 28,240	14.88%	\$ 189,770	\$ (9)	\$ -	\$ 189,761

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			\$ 2,888,633	47.83%	\$ 2,079,352	34.43%	\$ 4,967,985	82.26%	\$ 1,071,062	17.74%	\$ 6,039,047	\$ 34,339	\$ -	\$ 6,073,387
II Reimbursements to Localities for Non LDSS Expenses ⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	102,245	50.00%	0	0.00%	102,245	50.00%	102,245	50.00%	204,490	0	134,963	339,453
Subtotal: Central Services Cost Allocation			\$ 102,245	50.00%	\$ -	0.00%	\$ 102,245	50.00%	\$ 102,245	50.00%	\$ 204,490	\$ -	\$ 134,963	\$ 339,453
Grand Totals: To Localities			\$ 2,990,878	47.90%	\$ 2,079,352	33.30%	\$ 5,070,230	81.21%	\$ 1,173,307	18.79%	\$ 6,243,537	\$ 34,339	\$ 134,963	\$ 6,412,840
III Statewide Benefit Payments ⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	2,001,816	73.45%	2,001,816	73.45%	723,652	26.55%	2,725,467	0	0	2,725,467
SW		Medicaid Benefits	45,345,713	50.00%	45,225,567	49.87%	90,571,280	99.87%	120,146	0.13%	90,691,426	0	0	90,691,426
SW		Supplemental Nutrition Assistance Program (SNAP)	12,445,725	100.00%	0	0.00%	12,445,725	100.00%	0	0.00%	12,445,725	0	0	12,445,725
SW		Energy Assistance ⁶	865,553	100.00%	0	0.00%	865,553	100.00%	0	0.00%	865,553	0	0	865,553
SW		TANF/TANF UP	253,044	53.28%	221,932	46.72%	474,976	100.00%	0	0.00%	474,976	0	0	474,976
SW		Child Care (VACMS) ⁶	367,709	78.97%	97,909	21.03%	465,618	100.00%	0	0.00%	465,618	0	0	465,618
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,268,921	69.48%	557,522	30.53%	1,826,443	100.00%	0	0.00%	1,826,443	0	0	1,826,443
Subtotal: State, Federal & Local Paid Benefits			\$ 60,546,665	55.30%	\$ 48,104,746	43.93%	\$ 108,651,411	99.23%	\$ 843,797	0.77%	\$ 109,495,209	\$ -	\$ -	\$ 109,495,209
Grand Totals: Social Services System			\$ 63,537,543	54.90%	\$ 50,184,099	43.36%	\$ 113,721,641	98.26%	\$ 2,017,105	1.74%	\$ 115,738,746	\$ 34,339	\$ 134,963	\$ 115,908,049