

Fiscal Year 2024 Social Services Expenses by Category and Budget Line  
LASER Set of Books Adjusted by Cost Allocation Results

<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).

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<sup>3</sup> 0033 Non-Reimbursable costs are Local Only costs as reported by the locality in VDSS financial systems. Local records may vary.

<sup>4</sup> 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.

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<sup>6</sup> CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

<sup>7</sup> Split between Federal & State is prorated (07/01/23-09/30/23) split was 68.96% Federal and 31.04% State. For (10/01/23-6/30/24) split was 65.85% Federal and 34.15% State.

Abbreviation Key for Category:

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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

NOTE: Percentages calculated against Total YTD Reimbursables

| Category  | BL  | Budget Line Description                              | Federal Funds YTD <sup>1</sup> | Fed %         | State Funds YTD <sup>2</sup> | State %       | Federal/ State Funds YTD | Federal/ State % | Local Funds YTD     | Local %       | Total Reimbursable YTD | 0033 Non Reimbursable YTD <sup>3</sup> | 0077 Non Reimbursable YTD <sup>4</sup> | Grand Total YTD      |
|---|-----|--|--------------------------------|---------------|------------------------------|---------------|--------------------------|------------------|---------------------|---------------|------------------------|--|--|----------------------|
| <b>I Local Department of Social Services<sup>5</sup></b>              |     |  |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                      |
| <b>Staff, Administrative and Operational Overhead Costs</b>           |     |  |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                      |
| A   | 849 | Staff & Operations No Local Match                    | 141,933                        | 59.06%        | 98,382                       | 40.94%        | 240,314                  | 100.00%          | 0                   | 0.00%         | 240,314                | (0)                                    | 0                                      | 240,314              |
| A   | 851 | Overtime Surge Alias                                 | 41,855                         | 97.51%        | 1,068                        | 2.49%         | 42,923                   | 100.00%          | 0                   | 0.00%         | 42,923                 | (0)                                    | 0                                      | 42,923               |
| A   | 855 | Staff & Operations Base Budget                       | 1,895,768                      | 53.96%        | 1,072,782                    | 30.54%        | 2,968,550                | 84.50%           | 544,500             | 15.50%        | 3,513,051              | 44,338                                 | 0                                      | 3,557,388            |
| A   | 858 | Staff & Operations Pass Through                      | 1,504,285                      | 34.82%        | 0                            | 0.00%         | 1,504,285                | 34.82%           | 2,815,716           | 65.18%        | 4,320,001              | 16,807                                 | 0                                      | 4,336,808            |
| <b>Subtotal: Staff, Administrative and Operational Overhead Costs</b> |     |  | <b>\$ 3,583,842</b>            | <b>44.16%</b> | <b>\$ 1,172,231</b>          | <b>14.44%</b> | <b>\$ 4,756,073</b>      | <b>58.60%</b>    | <b>\$ 3,360,217</b> | <b>41.40%</b> | <b>\$ 8,116,290</b>    | <b>\$ 61,144</b>                       | <b>\$ -</b>                            | <b>\$ 8,177,434</b>  |
| <b>Benefit Payments to Clients</b>                                    |     |  |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                      |
| B   | 804 | Auxiliary Grant                                      | 0                              | 0.00%         | 173,133                      | 80.00%        | 173,133                  | 80.00%           | 43,283              | 20.00%        | 216,416                | 0                                      | 0                                      | 216,416              |
| B   | 808 | TANF - Manual Checks                                 | (445)                          | 51.00%        | (427)                        | 49.00%        | (872)                    | 100.00%          | 0                   | 0.00%         | (872)                  | 0                                      | 0                                      | (872)                |
| B   | 811 | IV-E - Foster Care                                   | 89,302                         | 53.04%        | 79,078                       | 46.96%        | 168,380                  | 100.00%          | 0                   | 0.00%         | 168,380                | (0)                                    | 0                                      | 168,380              |
| B   | 812 | IV-E Adoption Assistance                             | 963,624                        | 53.02%        | 854,005                      | 46.98%        | 1,817,630                | 100.00%          | 0                   | 0.00%         | 1,817,630              | 0                                      | 0                                      | 1,817,630            |
| B   | 814 | Fostering Futures Foster Care Assistance             | 28,398                         | 53.03%        | 25,154                       | 46.97%        | 53,552                   | 100.00%          | 0                   | 0.00%         | 53,552                 | 0                                      | 0                                      | 53,552               |
| B   | 817 | Special Needs Adoption                               | 0                              | 0.00%         | 223,618                      | 100.00%       | 223,618                  | 100.00%          | 0                   | 0.00%         | 223,618                | 0                                      | 0                                      | 223,618              |
| B   | 820 | Adoption Incentives                                  | 3,157                          | 100.00%       | 0                            | 0.00%         | 3,157                    | 100.00%          | 0                   | 0.00%         | 3,157                  | 0                                      | 0                                      | 3,157                |
| <b>Subtotal: Benefit Payments to Clients</b>                          |     |  | <b>\$ 1,084,036</b>            | <b>43.68%</b> | <b>\$ 1,354,560</b>          | <b>54.58%</b> | <b>\$ 2,438,596</b>      | <b>98.26%</b>    | <b>\$ 43,283</b>    | <b>1.74%</b>  | <b>\$ 2,481,879</b>    | <b>\$ (0)</b>                          | <b>\$ -</b>                            | <b>\$ 2,481,879</b>  |
| <b>Client Services Purchased by LDSSs</b>                             |     |  |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                      |
| PS  | 829 | Family Preservation (SSBG)                           | 6,500                          | 84.00%        | 39                           | 0.50%         | 6,538                    | 84.50%           | 1,199               | 15.50%        | 7,738                  | 0                                      | 0                                      | 7,738                |
| PS  | 830 | Child Welfare Substance Abuse Svcs                   | 0                              | 0.00%         | 8,083                        | 84.50%        | 8,083                    | 84.50%           | 1,483               | 15.50%        | 9,565                  | 0                                      | 0                                      | 9,565                |
| PS  | 833 | Adult Services                                       | 9,562                          | 80.00%        | 0                            | 0.00%         | 9,562                    | 80.00%           | 2,390               | 20.00%        | 11,952                 | 0                                      | 0                                      | 11,952               |
| PS  | 835 | IV-E Prevention Services Program                     | 2,802                          | 50.00%        | 2,802                        | 50.00%        | 5,604                    | 100.00%          | 0                   | 0.00%         | 5,604                  | 0                                      | 0                                      | 5,604                |
| PS  | 861 | Independent Living Program - E&T Vouchers            | 3,054                          | 80.00%        | 764                          | 20.00%        | 3,818                    | 100.00%          | 0                   | 0.00%         | 3,818                  | 0                                      | 0                                      | 3,818                |
| PS  | 862 | Independent Living Program - Basic Allocation        | 30,499                         | 80.00%        | 7,625                        | 20.00%        | 38,123                   | 100.00%          | 0                   | 0.00%         | 38,123                 | 0                                      | 0                                      | 38,123               |
| PS  | 864 | Respite Care for Foster Families                     | 344                            | 35.64%        | 622                          | 64.36%        | 966                      | 100.00%          | 0                   | 0.00%         | 966                    | 0                                      | 0                                      | 966                  |
| PS  | 866 | Family Preservation / Support - Purch Serv           | 29,559                         | 75.00%        | 3,744                        | 9.50%         | 33,303                   | 84.50%           | 6,109               | 15.50%        | 39,412                 | 0                                      | 0                                      | 39,412               |
| PS  | 872 | VIEW   | 1,789                          | 13.58%        | 9,341                        | 70.92%        | 11,130                   | 84.50%           | 2,042               | 15.50%        | 13,171                 | 0                                      | 0                                      | 13,171               |
| PS  | 873 | IV-E Foster/Adoptive Parent Training (enhanced rate) | 4,504                          | 57.00%        | 0                            | 0.00%         | 4,504                    | 57.00%           | 3,398               | 43.00%        | 7,901                  | 0                                      | 0                                      | 7,901                |
| PS  | 895 | Adult Protective Services                            | 8,756                          | 84.50%        | 0                            | 0.00%         | 8,756                    | 84.50%           | 1,606               | 15.50%        | 10,362                 | 0                                      | 0                                      | 10,362               |
| PS  | 898 | Adult Protective Services - ARPA                     | 30,767                         | 100.00%       | 0                            | 0.00%         | 30,767                   | 100.00%          | 0                   | 0.00%         | 30,767                 | 0                                      | 0                                      | 30,767               |
| <b>Subtotal: Client Services Purchased by LDSSs</b>                   |     |  | <b>\$ 128,135</b>              | <b>71.43%</b> | <b>\$ 33,018</b>             | <b>18.41%</b> | <b>\$ 161,154</b>        | <b>89.84%</b>    | <b>\$ 18,227</b>    | <b>10.16%</b> | <b>\$ 179,380</b>      | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ 179,380</b>    |
| <b>Unspecified Local &amp; Miscellaneous Programs</b>                 |     |  |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                      |
| U   | 000 | Miscellaneous  | 0                              | 0.00%         | 0                            | 0.00%         | 0                        | 0.00%            | 0                   | 0.00%         | 0                      | 0                                      | 0                                      | 0                    |
| <b>Subtotal: Unspecified Local &amp; Miscellaneous Programs</b>       |     |  | <b>\$ -</b>                    | <b>0.00%</b>  | <b>\$ -</b>                  | <b>0.00%</b>  | <b>\$ -</b>              | <b>0.00%</b>     | <b>\$ -</b>         | <b>0.00%</b>  | <b>\$ -</b>            | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ -</b>          |
| <b>Totals: Local Department of Social Services</b>                    |     |  | <b>\$ 4,796,013</b>            | <b>44.50%</b> | <b>\$ 2,559,810</b>          | <b>23.75%</b> | <b>\$ 7,355,823</b>      | <b>68.25%</b>    | <b>\$ 3,421,726</b> | <b>31.75%</b> | <b>\$ 10,777,549</b>   | <b>\$ 61,144</b>                       | <b>\$ -</b>                            | <b>\$ 10,838,693</b> |

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|--|-----|---|--------------------------------|---------------|------------------------------|---------------|--------------------------|------------------|---------------------|---------------|------------------------|--|--|-----------------------|
| <b>II Reimbursements to Localities for Non LDSS Expenses<sup>5</sup></b> |     |   |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                       |
| <b>Central Services Cost Allocation</b>                                  |     |   |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                       |
| R  | 843 | Central Service Cost Allocation                   | 114,434                        | 50.00%        | 0                            | 0.00%         | 114,434                  | 50.00%           | 114,434             | 50.00%        | 228,867                | 0                                      | 150,571                                | 379,438               |
| <b>Subtotal: Central Services Cost Allocation</b>                        |     |   | <b>\$ 114,434</b>              | <b>50.00%</b> | <b>\$ -</b>                  | <b>0.00%</b>  | <b>\$ 114,434</b>        | <b>50.00%</b>    | <b>\$ 114,434</b>   | <b>50.00%</b> | <b>\$ 228,867</b>      | <b>\$ -</b>                            | <b>\$ 150,571</b>                      | <b>\$ 379,438</b>     |
| <b>Grand Totals: To Localities</b>                                       |     |   | <b>\$ 4,910,447</b>            | <b>44.61%</b> | <b>\$ 2,559,810</b>          | <b>23.26%</b> | <b>\$ 7,470,257</b>      | <b>67.87%</b>    | <b>\$ 3,536,160</b> | <b>32.13%</b> | <b>\$ 11,006,416</b>   | <b>\$ 61,144</b>                       | <b>\$ 150,571</b>                      | <b>\$ 11,218,131</b>  |
| <b>III Statewide Benefit Payments<sup>5</sup></b>                        |     |   |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                       |
| <b>State, Federal &amp; Local Paid Benefits</b>                          |     |   |                                |               |                              |               |                          |                  |                     |               |                        |  |  |                       |
| SW   |     | Children's Services Act (CSA) <sup>6</sup>        | 0                              | 0.00%         | 4,076,401                    | 70.45%        | 4,076,401                | 70.45%           | 1,709,706           | 29.55%        | 5,786,107              | 0                                      | 0                                      | 5,786,107             |
| SW   |     | Medicaid Benefits                                 | 77,966,713                     | 50.00%        | 77,501,602                   | 49.70%        | 155,468,314              | 99.70%           | 465,111             | 0.30%         | 155,933,425            | 0                                      | 0                                      | 155,933,425           |
| SW   |     | Supplemental Nutrition Assistance Program (SNAP)  | 12,538,780                     | 100.00%       | 0                            | 0.00%         | 12,538,780               | 100.00%          | 0                   | 0.00%         | 12,538,780             | 0                                      | 0                                      | 12,538,780            |
| SW   |     | Energy Assistance                                 | 1,202,652                      | 100.00%       | 0                            | 0.00%         | 1,202,652                | 100.00%          | 0                   | 0.00%         | 1,202,652              | 0                                      | 0                                      | 1,202,652             |
| SW   |     | TANF/TANF UP                                      | 160,062                        | 40.28%        | 237,318                      | 59.72%        | 397,381                  | 100.00%          | 0                   | 0.00%         | 397,381                | 0                                      | 0                                      | 397,381               |
| SW   |     | Child Care (VACMS)                                | 1,842,651                      | 92.73%        | 144,504                      | 7.27%         | 1,987,155                | 100.00%          | 0                   | 0.00%         | 1,987,155              | 0                                      | 0                                      | 1,987,155             |
| SW   |     | FAMIS (Total Title XXI Expenditures) <sup>7</sup> | 2,768,602                      | 66.63%        | 1,386,742                    | 33.37%        | 4,155,344                | 100.00%          | 0                   | 0.00%         | 4,155,344              | 0                                      | 0                                      | 4,155,344             |
| <b>Subtotal: State, Federal &amp; Local Paid Benefits</b>                |     |   | <b>\$ 96,479,460</b>           | <b>53.01%</b> | <b>\$83,346,568</b>          | <b>45.79%</b> | <b>\$ 179,826,027</b>    | <b>98.81%</b>    | <b>\$ 2,174,817</b> | <b>1.19%</b>  | <b>\$ 182,000,844</b>  | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ 182,000,844</b> |
| <b>Grand Totals: Social Services System</b>                              |     |   | <b>\$ 101,389,906</b>          | <b>52.53%</b> | <b>\$85,906,377</b>          | <b>44.51%</b> | <b>\$ 187,296,284</b>    | <b>97.04%</b>    | <b>\$ 5,710,977</b> | <b>2.96%</b>  | <b>\$ 193,007,261</b>  | <b>\$ 61,144</b>                       | <b>\$ 150,571</b>                      | <b>\$ 193,218,976</b> |