

Fiscal Year 2024 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

<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).

<sup>2</sup> 0947 Percentage of Income Payment Funds are reflected in the State Funds column.

<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.

<sup>5</sup> 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.

<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.

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             | 60,336                         | 59.04%        | 41,866                       | 40.96%        | 102,202                  | 100.00%          | 0                   | 0.00%         | 102,202                | (1)                                    | 0                                      | 102,201             |
| A                                                                     | 851 | Overtime Surge Alias                          | 34,909                         | 99.25%        | 265                          | 0.75%         | 35,174                   | 100.00%          | 0                   | 0.00%         | 35,174                 | (0)                                    | 0                                      | 35,174              |
| A                                                                     | 855 | Staff & Operations Base Budget                | 1,539,345                      | 54.06%        | 866,966                      | 30.45%        | 2,406,311                | 84.50%           | 441,259             | 15.50%        | 2,847,570              | 93,616                                 | 0                                      | 2,941,186           |
| A                                                                     | 858 | Staff & Operations Pass Through               | 342,182                        | 34.85%        | 0                            | 0.00%         | 342,182                  | 34.85%           | 639,628             | 65.15%        | 981,809                | 637                                    | 0                                      | 982,446             |
| <b>Subtotal: Staff, Administrative and Operational Overhead Costs</b> |     |                                               | <b>\$ 1,976,772</b>            | <b>49.83%</b> | <b>\$ 909,097</b>            | <b>22.92%</b> | <b>\$ 2,885,869</b>      | <b>72.75%</b>    | <b>\$ 1,080,886</b> | <b>27.25%</b> | <b>\$ 3,966,755</b>    | <b>\$ 94,251</b>                       | <b>\$ -</b>                            | <b>\$ 4,061,006</b> |
| <b>Benefit Payments to Clients</b>                                    |     |                                               |                                |               |                              |               |                          |                  |                     |               |                        |                                        |                                        |                     |
| B                                                                     | 804 | Auxiliary Grant                               | 0                              | 0.00%         | 185,806                      | 80.00%        | 185,806                  | 80.00%           | 46,452              | 20.00%        | 232,258                | 0                                      | 0                                      | 232,258             |
| B                                                                     | 807 | Auxiliary Grant Program                       | 0                              | 0.00%         | 94,744                       | 80.00%        | 94,744                   | 80.00%           | 23,686              | 20.00%        | 118,430                | 0                                      | 0                                      | 118,430             |
| B                                                                     | 808 | TANF - Manual Checks                          | (783)                          | 51.00%        | (752)                        | 49.00%        | (1,536)                  | 100.00%          | 0                   | 0.00%         | (1,536)                | 0                                      | 0                                      | (1,536)             |
| B                                                                     | 811 | IV-E - Foster Care                            | 169,405                        | 53.00%        | 150,228                      | 47.00%        | 319,633                  | 100.00%          | 0                   | 0.00%         | 319,633                | (0)                                    | 0                                      | 319,633             |
| B                                                                     | 812 | IV-E Adoption Assistance                      | 801,866                        | 53.04%        | 709,999                      | 46.96%        | 1,511,865                | 100.00%          | 0                   | 0.00%         | 1,511,865              | (0)                                    | 0                                      | 1,511,865           |
| B                                                                     | 814 | Fostering Futures Foster Care Assistance      | 11,591                         | 52.75%        | 10,383                       | 47.25%        | 21,974                   | 100.00%          | 0                   | 0.00%         | 21,974                 | 0                                      | 0                                      | 21,974              |
| B                                                                     | 817 | Special Needs Adoption                        | 0                              | 0.00%         | 90,484                       | 100.00%       | 90,484                   | 100.00%          | 0                   | 0.00%         | 90,484                 | 0                                      | 0                                      | 90,484              |
| B                                                                     | 822 | Kinship Guardianship Assistance               | 2,884                          | 52.90%        | 2,568                        | 47.10%        | 5,452                    | 100.00%          | 0                   | 0.00%         | 5,452                  | 0                                      | 0                                      | 5,452               |
| B                                                                     | 848 | TANF-UP - Manual Checks                       | 0                              | 0.00%         | (332)                        | 100.00%       | (332)                    | 100.00%          | 0                   | 0.00%         | (332)                  | 0                                      | 0                                      | (332)               |
| <b>Subtotal: Benefit Payments to Clients</b>                          |     |                                               | <b>\$ 984,962</b>              | <b>42.86%</b> | <b>\$ 1,243,127</b>          | <b>54.09%</b> | <b>\$ 2,228,089</b>      | <b>96.95%</b>    | <b>\$ 70,138</b>    | <b>3.05%</b>  | <b>\$ 2,298,227</b>    | <b>\$ (0)</b>                          | <b>\$ -</b>                            | <b>\$ 2,298,227</b> |
| <b>Client Services Purchased by LDSSs</b>                             |     |                                               |                                |               |                              |               |                          |                  |                     |               |                        |                                        |                                        |                     |
| PS                                                                    | 829 | Family Preservation (SSBG)                    | 5,723                          | 84.00%        | 34                           | 0.50%         | 5,757                    | 84.50%           | 1,056               | 15.50%        | 6,813                  | 4,733                                  | 0                                      | 11,546              |
| PS                                                                    | 830 | Child Welfare Substance Abuse Svcs            | 0                              | 0.00%         | 10,777                       | 84.50%        | 10,777                   | 84.50%           | 1,977               | 15.50%        | 12,754                 | 18                                     | 0                                      | 12,772              |
| PS                                                                    | 833 | Adult Services                                | 28,021                         | 80.00%        | 0                            | 0.00%         | 28,021                   | 80.00%           | 7,005               | 20.00%        | 35,026                 | 0                                      | 0                                      | 35,026              |
| PS                                                                    | 861 | Independent Living Program - E&T Vouchers     | 10,004                         | 80.00%        | 2,501                        | 20.00%        | 12,504                   | 100.00%          | 0                   | 0.00%         | 12,504                 | 0                                      | 0                                      | 12,504              |
| PS                                                                    | 862 | Independent Living Program - Basic Allocation | 3,517                          | 80.00%        | 879                          | 20.00%        | 4,396                    | 100.00%          | 0                   | 0.00%         | 4,396                  | 0                                      | 0                                      | 4,396               |
| PS                                                                    | 864 | Respite Care for Foster Families              | 642                            | 35.64%        | 1,158                        | 64.36%        | 1,800                    | 100.00%          | 0                   | 0.00%         | 1,800                  | 0                                      | 0                                      | 1,800               |
| PS                                                                    | 866 | Family Preservation / Support - Purch Serv    | 26,796                         | 75.00%        | 3,394                        | 9.50%         | 30,190                   | 84.50%           | 5,538               | 15.50%        | 35,728                 | (0)                                    | 0                                      | 35,728              |
| PS                                                                    | 872 | VIEW                                          | 8,376                          | 13.58%        | 43,736                       | 70.92%        | 52,112                   | 84.50%           | 9,559               | 15.50%        | 61,671                 | 146                                    | 0                                      | 61,817              |
| PS                                                                    | 895 | Adult Protective Services                     | 5,145                          | 84.50%        | 0                            | 0.00%         | 5,145                    | 84.50%           | 944                 | 15.50%        | 6,089                  | 0                                      | 0                                      | 6,089               |
| <b>Subtotal: Client Services Purchased by LDSSs</b>                   |     |                                               | <b>\$ 88,223</b>               | <b>49.90%</b> | <b>\$ 62,480</b>             | <b>35.34%</b> | <b>\$ 150,702</b>        | <b>85.25%</b>    | <b>\$ 26,079</b>    | <b>14.75%</b> | <b>\$ 176,781</b>      | <b>\$ 4,896</b>                        | <b>\$ -</b>                            | <b>\$ 181,677</b>   |
| <b>Unspecified Local &amp; Miscellaneous Programs</b>                 |     |                                               |                                |               |                              |               |                          |                  |                     |               |                        |                                        |                                        |                     |
| U                                                                     | 000 | Miscellaneous                                 | 0                              | #DIV/0!       | 0                            | #DIV/0!       | 0                        | #DIV/0!          | 0                   | #DIV/0!       | 0                      | 1,862                                  | 0                                      | 1,862               |
| <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>\$ 1,862</b>                        | <b>\$ -</b>                            | <b>\$ 1,862</b>     |
| <b>Totals: Local Department of Social Services</b>                    |     |                                               | <b>\$ 3,049,957</b>            | <b>47.35%</b> | <b>\$ 2,214,704</b>          | <b>34.38%</b> | <b>\$ 5,264,661</b>      | <b>81.73%</b>    | <b>\$ 1,177,103</b> | <b>18.27%</b> | <b>\$ 6,441,764</b>    | <b>\$ 101,009</b>                      | <b>\$ -</b>                            | <b>\$ 6,542,772</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                   | 106,829                        | 50.00%        | 0                            | 0.00%         | 106,829                  | 50.00%           | 106,829             | 50.00%        | 213,658                | 0                                      | 140,565                                | 354,223               |
| <b>Subtotal: Central Services Cost Allocation</b>                        |     |                                                   | <b>\$ 106,829</b>              | <b>50.00%</b> | <b>\$ -</b>                  | <b>0.00%</b>  | <b>\$ 106,829</b>        | <b>50.00%</b>    | <b>\$ 106,829</b>   | <b>50.00%</b> | <b>\$ 213,658</b>      | <b>\$ -</b>                            | <b>\$ 140,565</b>                      | <b>\$ 354,223</b>     |
| <b>Grand Totals: To Localities</b>                                       |     |                                                   | <b>\$ 3,156,786</b>            | <b>47.43%</b> | <b>\$ 2,214,704</b>          | <b>33.28%</b> | <b>\$ 5,371,490</b>      | <b>80.71%</b>    | <b>\$ 1,283,932</b> | <b>19.29%</b> | <b>\$ 6,655,422</b>    | <b>\$ 101,009</b>                      | <b>\$ 140,565</b>                      | <b>\$ 6,896,995</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%         | 1,889,343                    | 74.68%        | 1,889,343                | 74.68%           | 640,513             | 25.32%        | 2,529,856              | 0                                      | 0                                      | 2,529,856             |
| SW                                                                       |     | Medicaid Benefits                                 | 40,347,985                     | 50.00%        | 40,272,024                   | 49.91%        | 80,620,009               | 99.91%           | 75,961              | 0.09%         | 80,695,970             | 0                                      | 0                                      | 80,695,970            |
| SW                                                                       |     | Supplemental Nutrition Assistance Program (SNAP)  | 8,132,941                      | 100.00%       | 0                            | 0.00%         | 8,132,941                | 100.00%          | 0                   | 0.00%         | 8,132,941              | 0                                      | 0                                      | 8,132,941             |
| SW                                                                       |     | Energy Assistance                                 | 964,588                        | 100.00%       | 0                            | 0.00%         | 964,588                  | 100.00%          | 0                   | 0.00%         | 964,588                | 0                                      | 0                                      | 964,588               |
| SW                                                                       |     | TANF/TANF UP                                      | 122,055                        | 41.27%        | 173,697                      | 58.73%        | 295,752                  | 100.00%          | 0                   | 0.00%         | 295,752                | 0                                      | 0                                      | 295,752               |
| SW                                                                       |     | Child Care (VACMS)                                | 878,666                        | 92.73%        | 68,907                       | 7.27%         | 947,572                  | 100.00%          | 0                   | 0.00%         | 947,572                | 0                                      | 0                                      | 947,572               |
| SW                                                                       |     | FAMIS (Total Title XXI Expenditures) <sup>7</sup> | 1,228,377                      | 66.63%        | 615,272                      | 33.37%        | 1,843,649                | 100.00%          | 0                   | 0.00%         | 1,843,649              | 0                                      | 0                                      | 1,843,649             |
| <b>Subtotal: State, Federal &amp; Local Paid Benefits</b>                |     |                                                   | <b>\$ 51,674,612</b>           | <b>54.16%</b> | <b>\$ 43,019,242</b>         | <b>45.09%</b> | <b>\$ 94,693,854</b>     | <b>99.25%</b>    | <b>\$ 716,474</b>   | <b>0.75%</b>  | <b>\$ 95,410,329</b>   | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ 95,410,329</b>  |
| <b>Grand Totals: Social Services System</b>                              |     |                                                   | <b>\$ 54,831,398</b>           | <b>53.72%</b> | <b>\$ 45,233,946</b>         | <b>44.32%</b> | <b>\$ 100,065,344</b>    | <b>98.04%</b>    | <b>\$ 2,000,406</b> | <b>1.96%</b>  | <b>\$ 102,065,750</b>  | <b>\$ 101,009</b>                      | <b>\$ 140,565</b>                      | <b>\$ 102,307,324</b> |