I. Introduction

The following narrative and supporting schedules represent the public assistance cost allocation plan for the State of Vermont, Agency of Human Services (AHS), Department for Children and Family Services (DCF). DCF is the "single state agency" for the Title IV-E, Title IV-B, Title IV-D, Temporary Assistance to Needy Families (TANF), and Food Stamps programs. DCF is also responsible for all Medicaid eligibility processes performed in Vermont. This agency was newly created in state fiscal year (SYF) 2005.

The newly created DCF represents the merger of the Office of Child Support (OCS), the Office of Economic Opportunity (OEO), the Department of Prevention, Assistance, Transition, and Health Access (PATH, formerly the Welfare Department), and the Department of Social and Rehabilitation Services (SRS).

It is the mission of DCF to promote the social, emotional, physical, and economic well being and safety of Vermont's children and families. This work is done through the provision of protective, developmental, therapeutic, probation, economic, and other support services for children and families in partnership with schools, business, community leaders, service providers, families, and youths statewide.

The major Divisions and Offices within DCF include the following:

- The Child Development Division ensures a statewide system that promotes and supports safe, accessible, quality child care for Vermont families.

- The Office of Child Support (OCS) establishes and enforces child support court orders, locates missing parents, and ensures the steady flow of economic support to Vermont children.

- The Division of Child Welfare & Youth Justice Services administers juvenile justice services, including the Woodside facility and administers child welfare services, including foster care and adoptive services.

- The Economic Services Division manages the Food Stamps program, Welfare-to-Work (Reach Up), Home Heating Assistance, General and Emergency Assistance, the Essential Person program (AABD), and Health Care eligibility (Medicaid).

- The Office of Economic Opportunity (OEO) seeks to increase the self-sufficiency of Vermonters and strengthen Vermont communities by connecting communities to governmental and private resources to eliminate poverty through weatherization services, support for community-based organizations engaged in anti-poverty efforts, and food and nutrition services.

Within this document we have included an overview of DCF's organizational structure and a list of the specific functions performed by DCF, referred to as plan departments or cost pools, and the allocation method for each function. Please note that cost pools are developed based on VISION program codes. VISION is the State of Vermont's accounting system.

II. Organization

Please refer to the attached organizational charts.

III. Time Study Methodologies and Instruments

Please refer to the attached time study related documents.

IV. Plan Departments and Allocation Methodologies

Plan Department 1:

Indirect Cost Allocations

Nature and Extent of Services: DCF is assessed costs from both the State of Vermont, called the SWICAP, and the Agency of Human Services Central Office, for activities performed on its behalf.

Program Code	Plan Dept. Name	Description	Allocation Method
1000.1	Statewide Indirect Cost Allocation Plan (SWICAP) – former PATH	Allocation of Statewide Indirect Costs.	Employee Salaries for Economic Services (including Field Staff)
1000.2	Statewide Indirect Cost Allocation Plan (SWICAP) – former SRS	Allocation of Statewide Indirect Costs.	Employee Salaries Across Child Welfare and Youth Services and Child Development (including Field Staff)
1000.3	Statewide Indirect Cost Allocation Plan (SWICAP) – former OCS	Allocation of Statewide Indirect Costs.	Employee Salaries for Office of Child Support (OCS)
1000.4	AHS Central Office - DCF	Agency Central Office staff provide assistance to all departments within the Agency of Human Services.	Employee Salaries for DCF

Program Code	Plan Dept. Name	Description	Allocation Method
1000.8	Single Statewide Audit -former PATH	The Department's cost of the Statewide Single Audit.	Employee Salaries for Economic Services (including Field Staff)
1000.9	Single Statewide Audit -former SRS	The Department's cost of the Statewide Single Audit.	Employee Salaries Across Child Welfare and Youth Services and Child Development (including Field Staff)
1000.10	Single Statewide Audit -former OCS	The Department's cost of the Statewide Single Audit.	Employee Salaries for Office of Child Support (OCS)
1000.11	Single Statewide Audit -former OEO	The Department's cost of the Statewide Single Audit.	Employee Salaries for Office of Economic Opportunity (OEO)
1000.12	Legal Aid - SSBG	Legal Aid directed attributable to SSBG.	Direct to SSBG
1000.13	Legal Aid - TANF	Legal Aid directed attributable to TANF.	Direct to TANF
1000.14	Legal Aid - Medicaid	Legal Aid directed attributable to Medicaid.	Direct to Medicaid (50%)
1000.15	Legal Aid - Food Stamps	Legal Aid directed attributable to Food Stamps.	Direct to Food Stamps Administration
1000.16	Human Services Board - OCS	Human Services Board costs directly attributable to SSBG.	Employee Salaries for Office of Child Support (OCS)
1000.17	Human Services Board - TANF	Human Services Board costs directly attributable to TANF.	Direct to TANF
1000.18	Human Services Board - Medicaid	Human Services Board costs directly attributable to Medicaid.	Direct to Medicaid (50%)

Program Code	Plan Dept. Name	Description	Allocation Method
1000.19	Human Services Board - Food Stamps	Human Services Board costs directly attributable to Food Stamps.	Direct to Food Stamps Administration
1000.20	Human Services Board - former SRS	Human Services Board costs directly attributable to Home Heating/LIHEAP.	Employee Salaries Across Child Welfare and Youth Services and Child Development (including Field Staff)
1000.21	Human Services Board - General Assistance/ General Fund	Human Services Board costs directly attributable to GA/General Fund.	Direct to State General Fund

Cost Allocation Plan Guidance:

Program Code	References
N/A	OMB A-87, Attachment A, Section C (1)(a), and Attachment A, Section B.1

Plan Department 2:

Administrative Services

Nature and Extent of Services: These are general administrative services that support all operations and programs at DCF.

Vision Program Code(s)	Plan Dept. Name	Description	Allocation Method
40430	Human Resources	Human Resources staff dedicated to DCF staff.	Employee Salaries Across DCF
40435 41260	Business Office	Functions including accounts payable, accounts receivable, contracts, grants, payroll, budgets (preparation and tracking), cash receipts, client benefit financial processing, cost allocation preparation, and sub-recipient monitoring.	Employee Salaries Across DCF
41020	DCF Commissioner's Office Staff	The Commissioner's Office is responsible for overseeing all DCF activities.	Employee Salaries Across DCF

Cost Allocation Plan Guidance:

Vision Program Code	References
40430 40435 41020 41260	OMB A-87, Attachment A, Section C 1(a) & Attachment B, Section 1, 9, and 11

Plan Department 3:

Information Technology

Nature and Extent of Services: Costs associated with staff and equipment that maintain connectivity, provide desktop support, develop technical standards, manage email systems, develop and support agency wide information systems, including web applications, oversee procurement and budget processes, spearhead strategic planning, maintain statewide perspective, oversee agency strategy, and manage large scale initiatives.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40106	Child Development (Child Care) System Development Costs	Costs associated with development of system.	Child Care Case Count
41030	General IT Support Staff (for Former PATH)	General support of DCF functions, including PC's, networks, databases, and servers.	Economic Services IT Time Study
41031	Central IT Support Staff (for former SRS)	General support of DCF functions, including PC's, networks, databases, and servers. Includes CIT charges for former SRS.	Employee Salaries Across Child Welfare and Youth Services and Child Development (including Field Staff)
41035	Central Computer Charges (CIT) for ACCESS/FAMIS	Data processing costs associated with ACCESS/FAMIS.	CPU's for Applicable Programs (Income Maintenance)
41040	ACCESS 2000 Development Excluding OCS	Costs associated with improving ACCESS	Direct Charge to Specific Economic Services Programs

Cost Allocation Plan Guidance:

Vision Program Code	References
40106 41030 41031 41035 41040	OMB A-87 Attachment A, Sec C (1)(a) and Attachment B, Sec 6 and Sec 11

Plan Department 4:

Child Welfare and Youth Justice Services

Nature and Extent of Services: The Division of Child Welfare & Youth Justice Services administers juvenile justice services, including the Woodside facility and administers child welfare services, including foster care and adoptive services. Detailed explanations of individual functions are included below.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
37510	Juvenile Accountability Incentive Block Grant (JAIBG)	Admin Cost Associated with JAIBG.	Direct to JAIBG
37511	Juvenile Accountability Incentive Block Grant (JAIBG)	Admin Cost Associated with JAIBG.	Direct to JAIBG
37660	Children's Trust Fund Grant	Costs associated with Children's Trust Fund Grant.	Direct to Children's Trust Fund Grant
37661	Children's Trust Fund Grant/JJDP	Costs associated with Children's Trust Fund Grant but charged to JJDP grants.	Direct to JJDP
37662	Children's Trust Fund Grant/Tax Check	Costs associated with Children's Trust Fund Grant/Tax Check Off.	Direct to Children's Trust Fund Grant
37675	Access and Visitation	Access and Visitation Program provides non-custodial parents with access and visitation to their children.	Direct to Title IV-D Access and Visitation
37676	Access and Visitation - Administration	Administration costs associated with the Access and Visitation Program, which provides non-custodial parents with access and visitation to their children.	Direct to Title IV-D Access and Visitation
40030	Resource Coordinators	Resource Coordinators recruit and train foster parents and other residential service providers and facilitate the placement of children in those settings.	Title IV-E & Medicaid Eligibility Rate (remainder to TANF, Woodside)

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40060	Emergency Services Unit	The Emergency Services unit provides emergency services at all times that a district office is not open. An 800 number hot-line is staffed with social workers who attempt to resolve crises over the phone, using foster parents, sheriffs, and other community resources to manage particular situations.	Title IV-E & Medicaid Eligibility Rate (remainder to TANF, Woodside)
40065	Child Safety Unit	Unit responsible for investigations; centralized intake; and emergency services.	Direct to TANF
40065	Special Investigations Unit	Subset of Child Safety Unit, responsible for investigating allegations related to a child's placement in a residential setting and corresponding policy changes.	Title IV-E & Medicaid Eligibility Rate (remainder to TANF, Woodside)
40070.1	Operations Manager and Staff	Supervisor and Staff within the System of Care Unit.	Title IV-E & Medicaid Eligibility Rate (remainder to TANF, Woodside)
40070.2	Permanency Consultant	The Placement Consultant works exclusively on adoptive cases. The Permanency Consultant consults with CWYJ staff on the placement of the most difficult to place children in adoption.	Title IV-E Adoption Assistance Rate
40075	Family Services Deputy Commissioner's Office.	Costs Associated with the administration of the Division, including the Policy and Planning activities and Quality Assurance.	Employee Salaries Across Child Welfare and Youth Justice (including Field Staff)

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40080	Sexual Abuse Program Chief	The Sex Abuse Program Chief administers the department's sex abuse treatment programs.	Medicaid Eligibility Rate
40085	Residential Programs and System of Care Unit	The Residential Services Unit oversees and supervises the residential placement system including the Woodside Facility. Activities include contract negotiation with residential service providers, placement consultation and coordinating interagency collaboration to provide comprehensive service packages for youth needing intensive services. Also includes costs directly associated with the System of Care Unit, the Placement Consultant (who focuses exclusively on substitute care issues), and the Residential Licensing Unit and ICPC/ICI/Research Unit.	Title IV-E & Medicaid Eligibility Rate (remainder to TANF, Woodside)
40090	UVM Social Work Students	Social Worker Students participating in the University of Vermont program.	Direct to Title IV-E Training (75%) Is claimed using a blended eligibility rate of both adoption and IV-E children. State match to be provided by UVM.
40200	Woodside	Personal services and operating expenses directly associated with the operation of the Woodside Juvenile Detention Facility.	Direct to Woodside
40439	Youth Justice Services - Council Costs	Youth Justice Council costs associated with the Juvenile Justice Delinquency Prevention Grant	Direct to JJDP

40440.1	Youth Justice Services	Costs associated with the Youth Justice Delinquency Prevention Program.	Direct to JJDP

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40440.2	Youth Justice Services	Salary Costs associated with the Youth Justice Delinquency Prevention Program.	Direct to JJDP and JAIBG
40440.3	Youth Justice Services	Salary Costs associated with the Youth Justice Delinquency Prevention Program.	Direct to JAIBG
40460	CWYJ Information Technology	Office supplies associated with Information Technology responsibilities across CWYJ.	Employee Salaries Across Child Welfare and Youth Services (including Field Staff)
40500	Child Welfare General Fund	Payments to individuals and organizations not eligible for federal funding.	Direct to General Fund
40501	Child Welfare General Fund Fettered	Payments to individuals and organizations not eligible for federal funding.	Direct to General Fund Fettered
40510	CAPTA	Costs associated with administration of CAPTA.	Direct to CAPTA (Child Abuse and Neglect)
40530.1	Child Welfare Title IV-E Maintenance Payments	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Direct to IV-E Maintenance Payments
40530.2	Case Review Services/Foster Parent Recruitment	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Title IV-E Eligibility Rate
40530.3	Foster Parent Training	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Title IV-E Eligibility Rate (IV-E Training)
40530.4	Juvenile Justice Accountability	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Direct to JJDP

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40530.5	Training UVM Social Workers	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Direct to Title IV-E Training (75%) Is claimed using a blended eligibility rate of both adoption and IV-E children. State match to be provided by UVM.
40530.6	Evaluation & Counseling/Medical Treatment	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Direct to General Fund
40530.7	Child Care Subsidy	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Direct to Title IV-E Child Development
40530.8	Subsidized Adoptions	IV-E eligible program expenditures including foster care, subsidized adoptions, respite, training, transportation.	Direct to Title IV-E Maintenance Payments
40550	Title IV-E Independent Living	Costs associated with administration of Independent Living program.	Direct to Independent Living IV-E
40555	Child Welfare - SSBG	Direct payments to foster parents and group homes.	Direct to SSBG
40560	Children's Justice	Costs associated with administration of Children's Justice Grant.	Direct to Children's Justice Grant
40590	Family Preservation	Costs associated with Family Preservation Grant.	Direct to Family Preservation IV-B Part 2
40610	Domestic Violence Unit	Costs associated with staff administering the Domestic Violence Grant.	Direct to Domestic Violence Grants
40612	Rape Prevention Block Grant	Costs associated with Rape Prevention Block Grant	Direct to Rape Prevention Block Grant
40628	Juvenile Accountability Incentive Block Grant – Drug Testing	Costs associated with Juvenile Accountability Incentive Block Grant related to drug testing.	Direct to Juvenile Accountability Incentive Block Grant (drug testing).
40629	Juvenile Accountability	Costs associated with	Direct to Juvenile

	Incentive Block Grant	Juvenile Accountability Incentive Block Grant.	Accountability Incentive Block Grant.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40631	Child Welfare - TANF	Direct payments to foster parents and group homes.	Direct to TANF
40700.1	Child Welfare - Medicaid	Direct payments to foster parents and group homes and treatment providers.	Direct to Medicaid Services
40700.2	Child Care - Medicaid	Direct payments to foster parents and group homes and treatment providers.	Direct to SCHIP
40701	Medicaid Administration - former SRS	Monetary transfer to Rate Setting in order to pay salary for position setting rates for Private Non-Medical Institutions.	Direct to Medicaid 50%

Cost Allocation Plan Guidance:

Vision Program Code		References
40629	37675	OMB A-87, Attachment A, Section C 1(a) & Attachment B, Sections 11 and 40
37511	40631	
37660	40700	
37661	40701	
37662	37676	
40030	40628	
40040	40460	
40060		
40065		
40065		
40070		
40075		
40080		
40085		
40200		
40439		
40440		
40500		
40501		
40510		
40530		
40550		
40555		
40560		
40590		
40610		
40612		

Plan Department 5:

Economic Services

Nature and Extent of Services: The Economic Services Division manages the Food Stamps program, Welfare-to-Work (Reach Up), Home Heating Assistance, General and Emergency Assistance, the Essential Person program (AABD), and Health Care eligibility (Medicaid).

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41015	Economic Services Deputy Commissioner	Economic Services Deputy Commissioner is responsible for overseeing all of the Economic Services Division Activities. Includes regulatory, planning, and policy unit conducts legal research and analysis, as well as policy, regulatory and statutory development work for all Economic Services programs.	Employee Salaries Across Economic Services (including field staff)

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41016	Economics Benefits Director	Responsible for overall program administration and supervises the Benefit Programs Administrator, the Health care Programs Administrator, and the Fuel Assistance Program Chief. Director serves as project chair for major program initiatives or changes, and networks with other divisions, departments, agencies and advocates to develop and deliver integrated benefits to clients.	Employee Salaries related to Economic Services Programs.
41025	Systems Operations-Specialists	Access System Case Management Staff for Economic Services Programs, performed in District Offices.	Economic Services IT Time Study
41075	Health Care Policy Analyst	Health Care Policy Analyst who assists the PATH policy, Planning, and Evaluation Director in planning, development and continuing assessment of Health Care programs.	Percentage of OVHA and SCHIP Eligibles
41110	General Admin - Medicaid/SCHIP	Costs related to SCHIP and Medicaid premiums and other related administrative costs.	Percentage of OVHA and SCHIP Eligibles

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41115	Medicaid Medical Exams	Medical exams requested by field operations staff as part of eligibility determination.	Direct to Medicaid 50%
41150	Health Access Eligibility Unit	Provides health care eligibility for Health Access programs.	Percentage of SCHIP eligibles as compared to the total Medicaid eligibles for the quarter. Medicaid FFP 50%. SCHIP current FFP.
41155	Welfare to Work Director and Staff	Headed by the Welfare-to-Work Director and administers the Reach Up program, including the case management and financial assistance components of Reach Up. Director acts as project manager for such endeavors as state welfare reform, TANF reauthorization, and program redesign.	Direct to TANF
41165	Quality Assurance Supervisors/Specialists	Staff which conducts quality control work involving TANF, Food Stamp and Medicaid programs. Perform detail analysis of sample cases to insure actions were valid. Analyzes delivery and payment system for potential problems and recommends improvement.	Actual cases reviewed by quarter for TANF, Food Stamps, and Medicaid

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41170	Welfare Fraud & Quality Control Unit	Welfare Fraud & Quality Control Chief of the Administrative Services Division supervises Fraud & Quality assurance Units.	Staff supervised within the fraud unit and the quality assurance unit
41175	Food Stamps Management Evaluation	Management and Evaluation functions related to administration of the Food Stamps program.	Direct to Food Stamps
41180	Quality Control/Treasury Offset Program Staff	Staff who are responsible for quality control work involving TANF, Food Stamp and Medicaid programs. Perform detail analysis of sample cases to insure actions were valid and also work on the Treasury Offset Program – Food Stamps.	Hours per Quarter for TANF, Food Stamps, and Medicaid
41181	Food Stamp Reinvestment	Reinvestment Activities related to Food Stamps for Error Rate Reduction.	Direct to State General Fund
41195	Aid to the Aged, Blind, and Disabled – Essential Person General Administration	General administrative expenses that are direct charged to AABD.	Direct to AABD

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41205	Family Services Field Operations Support Staff	DCF administrators who direct the implementation of policies and procedures at the district level and monitor program administration in assigned districts. Evaluates program effectiveness, recommends changes to enhance program effectiveness within regulatory and funding limits.	Results of the Economic Assistance (former PATH) time study
41210	Home Heating Program Staff	Staff costs related to running the Home Heating Program.	Direct to Home Heating Program/LIHEAP
41211	Benefit Programs Support Staff	Benefit Programs Support Staff provides training and administrative support for all Economic Services programs.	Employee Salaries Across Field Staff (within Economic Services)
41212	Benefit Programs Administrator	Supervises Home Heating Staff, Benefit Programs Support Staff and Systems Operations – Specialists.	Employee Salaries Across Heating and related programs
41215	AABD/EP Medical Exams	Medical exams requested by Field Operations Staff as part of eligibility determination.	Direct to Medicaid 50%
41220	Food Stamps Medical Exams	Medical exams requested by Field Operations Staff as part of eligibility determination.	Direct to Food Stamp Administration

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41225	TANF Medical Exams	Medical exams requested by Field Operations staff as a part of eligibility determination.	Direct to TANF
41235	General Assistance Medical Exams	Medical exams requested by Field Operations Staff as part of eligibility determination.	Direct to General Fund
41240	Town Services Officers	Department appointed personnel in towns throughout the state who are compensated for time and expenses. Officers may issue vendor authorizations (purchase orders) to clients with immediate need, may transport clients to and from emergency services.	Percentage of EA and GA dollars spent (allocated to TANF and state general fund)
41250	EBT Financial Services	Contract costs for EBT financial services related directly to Food Stamps.	Direct to Food Stamps
41255	EBT Financial Services	Contract costs for the EBT financial services related directly to TANF.	Direct to TANF

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41261	EBT Financial Administrator	Acts as deputy to EBT project director in management of EBT contract. Coordinates benefit delivery and develops procedures for Field Operations Staff. Provides customer services to advocacy groups, the banking community, grocery stores, and other groups. Collaboratively trains new workers and EBT liaisons.	Direct to TANF and Food Stamp Issue (Based on Case Count Statistics from Monthly Invoice)
41270	TANF General Administration	General administrative costs to be direct charged to TANF, including but not limited to expenditures related to meetings to be directly billed.	Direct to TANF
41275	Welfare Fraud Investigators	Welfare Fraud Investigators and Staff investigate possible client fraud in income maintenance, Food Stamp and Medicaid programs and assists attorney general and state attorney offices in preparation and prosecution of civil and criminal actions.	Quarterly percentage of fraud investigations
41290	General Assistance Administration	General administrative costs related to providing GA services.	Percentage of EA and GA dollars spent (allocated to TANF and state general fund)

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41300	Home Heating General Administration	General administrative costs to be direct charged to Home Heating, including but not limited to specific project related expenditures to be direct charges.	Direct to Home Heating Program/LIHEAP
41305	Food Stamps General Administration	General administrative costs to be direct charged to Food Stamps, including but not limited to, specific project related expenditures to be direct charged.	Direct to Food Stamps
41340	Reach Up Transportation	Administrative costs associated with program for used car donations.	Direct to TANF
41345	Food Stamp Employment and Training Transportation	Costs related to transportation to related services.	Direct to Food Stamps Employment & Training
41365	Farm to Family Administration	Administrative costs associated with vouchers used at farmers markets.	Direct to Farm to Family Administration
41401	Reach Up (Regular Benefits)	Direct cost of cash assistance payments.	Direct to TANF
41411	Reach Up (Unemployed Parents)	Direct cost of cash assistance payments.	Direct to TANF
41421	Reach Up Program Costs	Direct cost of cash assistance payments.	Direct to TANF
41431	Reach Up Support Services	Direct cost of cash assistance payments.	Direct to TANF

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41441	Reach Up Child Care	Direct cost of cash assistance payments.	Direct to TANF
41451	Supportive Services – Medical Transportation	Direct cost of cash assistance payments.	Direct to TANF
41455	Reverse Commute TANF Related	Direct cost of cash assistance payments.	Direct to TANF
41471	Absence and Incapacity	Direct cost of cash assistance payments.	Direct to TANF
41472	Cash Assistance Payments (Post Secondary Education) (TANF MOE)	Direct cost of cash assistance payments.	Direct to State General Fund
41473	Incapacity	Direct cost of cash assistance payments.	Direct to TANF
41474	Cash Assistance Payments (Legal Aliens)	Direct cost of cash assistance payments.	Direct to State General Fund
41475	Job Retention	Direct cost of cash assistance payments.	Direct to TANF
41476	Two Parents Not Meeting Work	Direct cost of cash assistance payments.	Direct to TANF
41477	Social Rehab Services	Direct cost of cash assistance payments.	Direct to TANF
41478	Childcare/Caretaker Deferment (TANF MOE)	Direct cost of cash assistance payments.	Direct to State General Fund
41479	Single Parent Working	Direct cost of cash assistance payments.	Direct to TANF
41480	Single Parent not Meeting Work	Direct cost of cash assistance payments.	Direct to TANF
41481	Cash Assistance Payments (minor parent no living with parent) (TANF MOE)	Direct cost of cash assistance payments.	Direct to State General Fund

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41482	Cash Assistance Payments (over 60 month time limit)	Direct cost of cash assistance payments.	Direct to State General Fund
41484	Absence	Direct cost of cash assistance payments.	Direct to TANF
41485	Two Parent Working	Direct cost of cash assistance payments.	Direct to TANF
41501 41502 41245	State Supplement Program (related to SSA	Cost of processing SSI checks as charged by the Social Security Administration.	Direct to AABD
41532 41533	Home Heating Subsidies	Amount of direct assistance to families.	Direct to Home Heating Program/LIHEAP
41542 41544 41546	Food Stamps Payments	Direct cost of food stamps given to eligible clients.	Direct to Food Stamps
41555	Food Stamps State Exchange	Travel expenditures for meetings and conferences relating to the administration of the Food Stamps Program.	Direct to Food Stamps State Exchange
41666	MMIS/HIPAA 90 Percent	Costs associated with Economic Services employees meeting with OVHA employees on the development of the MMIS program.	Direct to MMIS/HIPAA 90 Percent
41667	MMIS/HIPAA 75 Percent	Costs associated with Economic Services employees meeting with OVHA employees on the development of the MMIS program.	Direct to MMIS/HIPAA 75 Percent

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41712 41714 41716	General Assistance Direct Payments	Direct costs related to providing GA services.	Direct to General Fund
41721	GA Emergency Assistance	Direct costs related to providing Emergency Assistance	Direct to TANF
41730	Federal Emergency Management (FEMA)	Direct FEMA-related costs.	Direct to FEMA
41777	Economic Services General Fund	Miscellaneous non-federal expenditures within Economic Services.	Direct to General Fund

Cost Allocation Plan Guidance:

Vision Program Code			References
41015	41290	41481	OMB A-87 Attachment A, Sec C (1)(a) and Attachment B, Sec 1, 9, 11
41016	41300	41482	
41025	41305	41484	
41110	41340	41485	
41155	41261	41270	
41150	41345	41501	
41155	41365	41502	
41160	41401	41532	
41165	41411	41533	
41170	41421	41542	
41175	41431	41544	
41180	41441	41546	
41181	41451	41712	
41195	41455	41714	
41205	41471	41476	
41210	41472	41721	
41211	41473	41730	
41212	41474	41666	
41215	41475	41667	
41220	41476	41777	
41225	41477	41275	
41235	41478	41115	
41240	41479	41261	
41245	41480	41555	
41250	41255	41255	

Plan Department 6:

Office of General Counsel

Nature and Extent of Services: Legal Staff including General Counsel and Staff and Staff Attorneys for specific DCF functions.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40441	General Counsel	Responsibilities include overall oversight of DCF's legislative agenda; coordination and management of various legal units within DCF and in the Attorney General's Office; coordination with judiciary; establishment of policy directives regarding court improvement efforts; supervision of complex litigation and defense of claims against DCF; oversight of negotiation of contracts and grants; oversight of DCF's diverse regulatory responsibilities and rulemaking. Responsibilities also extend to more general management of DCF affairs, including budgeting process, personnel issues, staff coordination, HRD, coordination between DCF divisions, liaison to AHS, Commissioner-level complaints, departmental and agency policy development and execution.	Employee Salaries Across DCF
40442	Child Welfare and Youth Justice Legal Staff	Lawyers and support staff responsible for working with the court system on behalf of children on DCF's caseload.	Title IV-E Eligibility Rate

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41295	Legal Division for Economic Services	Staff of Attorney's law clerk and secretarial staff who represent the department in law suits and other legal matter especially regarding interpretation of Federal regulations pertaining to client rights. Also review department contractual agreements.	Results of Legal Time Study

Cost Allocation Plan Guidance:

Vision Program Code	References
40441 40442 41295	OMB A-87, Attachment B, Sec. 11 & Sec. 14 (b)

Plan Department 7:

Field Operations

Nature and Extent of Services: Outstationed services provided by DCF.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40010	Social Workers	Costs directly associated with social workers. Social workers provide direct services to child welfare clients including: case management, child abuse/neglect investigations, and eligibility determination. Includes costs of supervisors and social work trainees.	Results of former SRS time study
40020	Investigator Social Workers	Costs directly associated with investigator social workers. Investigators respond to allegations of abuse or neglect within 72 hours of receiving a report to determine whether or not the allegation is substantiated and to determine what action may be needed immediately to address health and safety issues.	Direct to TANF
40040	Adoption Services	Adoption social workers facilitate the adoption process and provide case management for the adoption cases. Services to children include recruitment and training of potential adoptive homes, matching children freed for adoption with those families and completing adoption finalization reports for the probate court and negotiating adoption subsidies.	Title IV-E Adoption Assistance Rate

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40050	Child Welfare and Youth Services District Directors and Staff	All administrative costs (personal service costs and operating expenses) incurred in the district office other than those associated with social workers, resource coordinators and adoption workers. The District Director and Staff manage the office and provide administrative support and supervision to the field staff.	Employee Salaries Across Field Staff (within Child Welfare and Youth Services)
40450	Field Services Deputy Commissioner and Field Directors	AHS Field Directors are expected to work with state departments and divisions, private agencies, community partnerships, education, business, and, especially, consumer groups, to design and implement improvements which improve performance related to the 10 outcomes of the Agency of Human Services.	Employee Salaries of all staff at Field Offices
41185	Economic Services Eligibility Workers	District office personnel who interview and input data on new applications to establish eligibility and determine continuing eligibility of clients by review of applications, interviews, correspondence and other sources for the TANF, LIHEAP, Medicaid, General Assistance, AABD and Food Stamp programs.	Results of the Economic Assistance (former PATH) time study
41190	Economic Services Supervisors	District office supervisory personnel who plan, assign and review the work of eligibility specialists.	Results of the Economic Assistance (former PATH) time study

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41200	Economic Services District Directors and Support Staff	District office directors who manage the day-to-day operations of welfare district offices. Responsible for implementation of all assigned welfare programs according to Federal and State regulations and procedures. Cost center includes Case Aides and supporting clerical staff.	Employee Salaries Across Field Staff (within Economic Services)
41280	Reach Up Case Managers	District office self-support personnel for TANF and Employment and Training programs who provide support services, counseling and job search assistance to clients seeking employment opportunities.	Reach Up Time Study
41285	Reach Up Case Manager Supervisors	District office supervisory personnel who plan, assign and review the work of social workers for TANF and Employment and Training programs.	Reach Up Time Study

Cost Allocation Plan Guidance:

Vision Program Code	References
40010 40020 40040 40050 40450 41185 41190 41200 41280 41285	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Sec 11 and 9

Plan Department 8:

Office of Child Support

Nature and Extent of Services: The Office of Child Support (OCS) establishes and enforces child support court orders, locates missing parents, and ensures the steady flow of economic support to Vermont children.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
38010	Administration	Unit is responsible for the entire Vermont Office of Child Support program. This includes providing support for all facets of child support operations, including policy and procedures; developing goals, standards, and performance measures; technological functions; business functions; training; administrative support; legal supervision; legislation; strategic planning; and management.	Salary in OCS vs. Salary in OCS (minus Director and Administrative Staff)
38020	Cash Receipts Unit	This unit performs child support accounting functions as well as billing activities (bills are sent to non-custodial parents and employers) and the maintenance of arrearage information on child support cases. This unit performs all payment receipting and disbursement functions for public assistance and non-public assistance cases.	IV-D Cases vs. Non-IV-D Cases
38030	Customer Service Unit	This unit responds to telephone inquiries involving child support and researches complex issues for customers calling OCS. This allows field operations staff time to be attentive to the establishment, modification, and the enforcement functions for customers in the continued process of collecting child support for families.	IV-D Customer Contacts vs. Non-IV-D Customer Contacts

Vision Program Code	Plan Dept. Name	Description	Allocation Method
38040	Records Center	This unit receives all court orders and enters data from the court order into the mainframe computer. All applications for child support services come to this unit and this data is entered as well. The unit stores and controls all case files and hard copy documents for legal actions in Field Operations, Cash Receipts, Registry, Customer Service, Interstate, Intercept, Legal, and the Administration Units.	IV-D Cases vs. Non-IV-D Cases
38050	Program Development	This unit is responsible for the planning, coordination, and development of policies, procedures, and state plan for the IV-D program.	Direct to Title IV-D
38060	Interstate Central Registry	This unit provides support for processing all actions necessary to establish, modify, and enforce child support orders when the custodial or non-custodial parent is out of state. The unit also houses the Parent Locator function that finds absent parents. The Parent Locator service searches and locates parents in order to secure child support for families.	Direct to Title IV-D
38070	Legal	Costs associated with the legal aspects of the IV-D program including sheriff services, recording fees, and costs for the Family Court system. This cost pool does not include staff attorneys or paralegal positions. These are found in the Field Operations Unit as part of the district office expenses.	Direct to Title IV-D

Vision Program Code	Plan Dept. Name	Description	Allocation Method
38080	Paternity Testing	Costs in this cost pool are for Contracts with private laboratories for genetic and other blood tests for use in paternity determination.	Direct to Title IV-D
38090	Data Processing & IT costs	Costs from the State's central data processing facility and information technology costs that directly support the Title IV-D program.	Direct to Title IV-D
38100	Intercept Unit	This unit is responsible for administrative child support enforcement remedies. Such remedies include liens, administrative wage withholding, administrative arrears increase, bank match, Federal and State Tax Offset, and license suspension.	Direct to Title IV-D
38110	Training	This unit includes the Training Coordinator who provides court, computer, policy, procedure, and other IV-D training opportunities for OCS staff. In addition, training related travel and overtime will be charged to this unit during employee training.	Direct to Title IV-D
38140	Enhanced Funding APD	Advanced Funding costs per approved APDs.	Direct to Title IV-D
38210	Northeast Regional Office – R1	This unit establishes, modifies, and enforces child support orders for TANF cases and in instances where the custodial parent has applied for OCS services.	Direct to Title IV-D
38220	Northwest Regional Office – R2	This unit establishes, modifies, and enforces child support orders for TANF cases and in instances where the custodial parent has applied for OCS services.	Direct to Title IV-D

Vision Program Code	Plan Dept. Name	Description	Allocation Method
38230	Central Regional Office – R3	This unit establishes, modifies, and enforces child support orders for TANF cases and in instances where the custodial parent has applied for OCS services.	Direct to Title IV-D
38240	Southeast Regional Office – R4	This unit establishes, modifies, and enforces child support orders for TANF cases and in instances where the custodial parent has applied for OCS services.	Direct to Title IV-D
38250	Southwest Regional Office – R5	This unit establishes, modifies, and enforces child support orders for TANF cases and in instances where the custodial parent has applied for OCS services.	Direct to Title IV-D
41265	Administration	Unit is responsible for the entire Vermont Office of Child Support program. This includes providing support for all facets of child support operations, including policy and procedures; developing goals, standards, and performance measures; technological functions; business functions; training; administrative support; legal supervision; legislation; strategic planning; and management.	Direct to Title IV-D

Cost Allocation Plan Guidance:

Vision Program Code	References
38010 38020 38030 38040 38050 38060 38080 38100 38140 38210 38220 38230 38240 38250 41265	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Sections 1, 6, 11, and 14
38090	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Sec 6 and Sec 11
38070	OMB A-87, Attachment B, Sec. 11 & Sec 14 (b)
38110	OMB A-87, Attachment A, Sec C (1)(a) & Attachment B, Sec 11 & Sec 40.

Plan Department 9:

Office of Economic Opportunity

Nature and Extent of Services: This office seeks to increase the self-sufficiency of Vermonters and strengthen Vermont communities. OEO provides program and grants management, resource identification and development, training, technical assistance, and advocacy for community-based organizations in a manner that fosters creativity and innovation.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
44100	OEO Administration	State funded portion of costs to oversee all OEO functions and provides supervision to office staff.	Direct to State General Funds
44200	Weatherization	State funded portion statewide program that works to reduce energy costs for low-income families, particularly for the elderly, people with disabilities, and children.	Direct to Weatherization (state funded)
44210	DOE Weatherization	Federal funded portion statewide program that works to reduce energy costs for low-income families, particularly for the elderly, people with disabilities, and children.	Direct to Weatherization (federally funded)
44220	Emergency Heating System Grant Program	Special (State) funds, provides resources to allow the replacement and repair of unsafe heating systems.	Direct to Weatherization (state funded)

Vision Program Code	Plan Dept. Name	Description	Allocation Method
44230	Health & Safety Heating System Replacements	Special (State) funds, provide funding for the replacement of unsafe heating systems in homes to allow weatherization to proceed.	Direct to Weatherization (state funded)
44300	Community Services (CSBG Discretionary)	Federal funds-The primary goal is to eliminate poverty and provide training and technical assistance.	Direct to CSBG
44310	Community Services Block Grant (CSBG)	Federal funded, with a goal to eliminate poverty. Funds are used to provide a range of services and activities having measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.	Direct to CSBG
44340	LIHEAP Outreach	To provide outreach activities for the Fuel Assistance program to include public information on the fuel program, transportation and referral activities to local Fuel Assistance program offices to assure access to program benefits.	Direct to Home Heating Program/LIHEAP

Vision Program Code	Plan Dept. Name	Description	Allocation Method
44350	Individual Development Account (IDA)	State funded, to provide financial literacy training and matched savings accounts for low-income Vermonters seeking home ownership, further education or to start their own business.	Direct to IDA
44450	Homeless Assistance	State funded for the homeless.	Direct to Homeless Assistance
44460	Emergency Shelter Program	Federal and state funded, provides funds for operating expenses of brick and mortar shelters and supportive services for the homeless and those at risk of homelessness.	Direct to Emergency Shelter Program
44600	Job Start T & TA	State funded, and inter-department transfer from the Agency of Commerce Community Development to provide training, education, advise and other help to lower income people interested in starting maintaining , or expanding small businesses. The program is designed to help participants assess the feasibility of their ideas, develop business plans, acquire appropriate skills, and secure necessary financing from Job Start or other sources.	Direct to Job Start Program
44900	Supportive Housing	Federally funded HUD, or supportive services for the homeless.	Direct to Supportive Housing

Cost Allocation Plan Guidance:

Vision Program Code	References
44100 44200 44210 44220 44230 44300 44310 44340 44350 44450 44460 44600 44900	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Sections 1, 11

Plan Department 10:

Disability Determination Services

Nature and Extent of Services: The division consists of professional disability examiners who work with part-time medical doctors representing a number of medical specialties. These professionals are supported by case clericals and an administrative unit. Besides salaries, principal expenditures are fees to pay for evidence from applicant's treating sources and fees for consultative medical examinations arranged by the DDS with doctors around the state when critical medical evidence is not available from treating sources.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40225	Disability Determinations Director and Staff	Oversees all professional disability examiners who work with part-time medical doctors representing a number of medical specialties. Also oversees their support staff which consists of case clericals and an administrative unit.	Direct to Social Security
40226	DD Clerical	Administrative costs (personal service costs and operating expenses) of the clerical unit that provides supports to the Director, Claims Examiners and Adjudicators of the Disability Determination Services Unit.	Direct to Social Security

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40227	DD Examiners	DDS collects medical and vocational evidence on each applicant sufficient to apply the above definition, interpreted by the Social Security Administration policy manual.	Direct to Social Security
40228	DD – Medical Consultants	Cost of contracted staff to conduct disability determinations.	Direct to Social Security
40229	DD Information Technology	Technology supports specifically related to DDS.	Direct to Social Security
41100	DDS Medical Exams	Review of medical evidence records necessary for Medicaid eligibility determinations.	Direct to Medicaid 50%

Cost Allocation Plan Guidance:

Vision Program Code	References
40225 40226 40227 40228 41100	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Section 9, 11
40229	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Sec 6 and Sec 11

Plan Department 11:

Child Development

Nature and Extent of Services: Efforts related to child care activities in the State of Vermont.

Vision Program Code	Plan Dept. Name	Description	Allocation Method
37670	Head Start	To promote school readiness by enhancing the social and cognitive development of low-income children, including children on federally recognized reservations and children of migratory farm workers.	Direct to Head Start Collaborative Grant
39600	Family Infant and Toddler Program	Programmatic Costs associated with the Infant and Toddler Program.	Direct to Family Infant and Toddler Program
39750.1	Healthy Babies – SPMP	Staff costs associated with administering the Healthy Babies program for skilled medical professionals.	Direct to Medicaid (75%)
39750.2	Healthy Babies Kids and Families Grant	Programmatic Costs associated with the Healthy Babies Kids and Families Program.	Direct to Medicaid Services
39751	Healthy Babies – Non-SPMP	Staff costs associated with administering the Healthy Babies program.	Direct to Medicaid (50%)
39763	Early Childhood Comp Systems (ECCS)	State funded early childhood program.	Direct to ECCS

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40100	Child Care Services Division Admin Staff	Personal services and operating expenses associated with Child Care Services Division Staff, including Deputy Commissioner, whose activities are defined as administrative by the Child Care and Development Fund regulations. This includes Division Director, Program Supervisors, Program Monitors, and clerical and administrative support for the child care program. Also includes the Assistant Attorney General assigned to Child Care Development.	Child Care Case Count
40105	Child Care Services Division Service Staff	Personal services and operating expenses associated with service staff including the operations manager and staff.	Child Care Case Count

Vision Program Code	Plan Dept. Name	Description	Allocation Method
40110 40115	Child Care Licensing Unit	The unit is primarily charged with risk reduction and quality services for children's day care, foster care, and children's residential care facilities as well as private child placing and adoption agencies.	Child Care Case Count
40370	Emergency Food Assistance (TEFAP)	Administrative costs associated with food purchases through USDA for shelters.	Direct to the Emergency Food Assistance Program (TEFAP)
40540	Family Support Daycare Program	Administrative costs associated with Family Support Daycare Program	Direct to Title IV-B Child Welfare Services
40570	Child Care and Development Fund - Discretionary	Administrative costs associated with administrative of CCDF.	Direct to Child Care Development Fund (CCDF) - Discretionary
40600	Child Care and Development Fund – Mandatory and Matching	Administrative costs associated with administrative of CCDF.	Direct to Child Care Development Fund (CCDF) – Mandatory/Matching
44320	SAE Foods	Administrative costs associated with SAE Foods.	Direct to SAE Foods

Cost Allocation Plan Guidance:

Vision Program Code	References
37670 40570 39600 40600 39750 40700 39751 44320 39763 40105 40110 40115 40370 40540	OMB A-87, Attachment A, Sec C (1)(a) and Attachment B, Sec 11 (a), (b)
40100	OMB A-87, Attachment B, Sec. 11 & Sec 14 (b)

Plan Department 12:

Grants

Vision Program Code	Plan Dept. Name	Description	Allocation Method
37550	Drug Free Schools	Costs associated with Drug Free Schools program.	Direct to Drug Free Schools
37551	Drug Free Schools Administration	Administrative costs associated with Drug Free Schools grants.	Direct to Drug Free Schools
37552	Drug Free Schools Consultants	Consultant costs associated with Drug Free Schools grants.	Direct to Drug Free Schools
37610	Community Based Family Resource Grant	Costs associated with CBFR grants.	Direct to CBFR
37611	Community Based Family Resource Grant Administration	Administrative costs associated with CBFR grants.	Direct to CBFR
40551	Title IV-E Educational Training Vouchers	Costs associated with Title IV-E Educational Training grant - EVT program	Direct to Title IV-E/ EVT
41310	RU - Employment Training - DET	Provision of program activities and case management to Reach Up participants and a Teen Parent Education Program for eligible teens.	Direct to Food Stamp Employment and Training
41315	Food Stamp Outreach	Provide food stamp outreach services to eligible low income persons.	Direct to Food Stamp Outreach
41320	Food Stamp Nutrition Education	Provide nutrition education services to food stamp recipients and applicants and to other eligible low income persons.	Direct to Food Stamp Nutrition Education

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41330	Reach Up Case Management Other	Provision of program activities and case management to Reach Up participants and a Teen Parent Education Program for eligible teens.	Direct to TANF and Employment and Training
41335	Reach Up Case Management - Job Start	Provision of program activities and case management to Reach Up participants and a Teen Parent Education Program for eligible teens.	Direct to Food Stamp Employment and Training
41337	Reach Up Case Management - DET	Provision of program activities and case management to Reach Up participants and a Teen Parent Education Program for eligible teens.	Direct to TANF
41343	Reach Up Post Secondary Education (TANF MOE)	Provision of program activities and case management to Reach Up participants and a Teen Parent Education Program for eligible teens.	Direct to General Fund
41350.1	Parent Child Centers (Reach Up)	Programmatic costs associated with Parent Child Centers.	Direct to TANF and Employment & Training
41350.2	Parent Child Centers (Child Development)	Programmatic costs associated with Parent Child Centers.	Direct to General Fund
41360	Farm to Family - Non-WIC	Programmatic costs associated with Farm to Family Program.	Direct to Farm to Family Non-WIC
41361	Farm to Family - Senior Coupons	Programmatic costs associated with Farm to Family Program.	Direct to Farm to Family Senior Coupons

Vision Program Code	Plan Dept. Name	Description	Allocation Method
41362	Farm to Family - WIC	Programmatic costs associated with Farm to Family Program.	Direct to Farm to Family WIC
41370	DCF - Child Nutrition - CECH	Support Child Nutrition Program services that are primarily intended to promote and expand participation in federal nutrition programs for children.	Direct to Child Nutrition
41371	ES Child Nutrition - CFNP (100% Match)	Support Child Nutrition Program services that are primarily intended to promote and expand participation in federal nutrition programs for children.	Direct to Child Nutrition
41456	Getting Ready for Work	Direct cost of cash assistance payments.	Direct to TANF
44850	Homeless Prevention	Costs associated with Homeless Prevention Grant.	Direct to General Fund
49343	Title I Neglected & Delinquent (Department of Education)	Costs associated with Title I Neglected & Delinquent grant.	Direct to Title I Neglected & Delinquent