

I. Introduction

The following narrative represents the cost allocation plan (CAP) for the State of Vermont, Agency of Human Services (AHS). For purposes of this narrative, AHS is also referred to as the “Office of the Secretary”, as it is the Secretary’s Office that provides support functions, while all direct services, with the exception of certain grants, are administered by the departments that fall under this umbrella agency. The Departments which fall under AHS are Department of Children and Family Services (DCF); Department of Aging and Independent Living (DAIL); Office of Vermont Health Access (OVHA); and the Vermont Department of Health (VDH).

The mission of the AHS Office of the Secretary is to:

- Ensure that citizens, policy makers, and service providers are knowledgeable about the well being of Vermonters;
- Promote integrated planning, delivery, and evaluation of resources and services; and
- Ensure that Agency resources (personnel, fiscal, technology, and space) are managed effectively.

II. Organization

The AHS Secretary oversees the four divisions within AHS in addition to the Human Services Board, the Vermont Developmental Disabilities Council, and the Investigations Unit.

Division of Administrative Services:

The Division coordinates the development of the Agency’s budget to ensure that departmental programs reflect the Governor’s priorities and are in compliance with legislative requirements. The Division develops financial status reports and monitors key program performance indicators for each Agency department and office. The Division’s fiscal unit coordinates all federal block grant and statewide single audit functions and updates federal cost allocation plans as necessary. The Division’s data processing group coordinates the deployment of new centralized systems and software applications that allows both Agency district offices and community sites to share data appropriately across geographic and organizational boundaries. The Division also coordinates the efficient use of 720,000 square feet of AHS office space statewide.

Division of Personnel:

Personnel staff support all Agency human resource development actions, including (but not limited to) recruitment, performance evaluation, and worker’s compensation for nearly 3,000 Agency employees.

Division of Planning:

The Division works in partnership with communities and state entities to improve the well-being of Vermonters through the planning, coordination, and evaluation of human services. The Division engages in prevention planning, training and technical assistance, and evaluation with AHS Departments and other state agencies and non-governmental partners. It assists communities to assess their strengths and assets and to articulate clear and consistent goals, develop integrated and effective strategies, and deploy resources efficiently. The Division also engages in federal grant compliance monitoring and helps communities to evaluate their initiatives. The Division publishes annual summaries of Vermont state and community performance on more than 50 indicators of well-being.

Division of Rate Setting:

The Division audits and establishes Medicaid payment rates for nursing facilities and private non-medical institutions for the Department of Children and Families Services (DCF) as well as intermediate care facilities for people with developmental disabilities for the Department of Aging and Independent Living (DAIL). Through the application of its rules, the Division evaluates the reasonableness and allowability of program budgets and expenditures to ensure both cost containment and quality of care.

Human Services Board:

The Board is a citizen's panel consisting of seven members created by the legislature pursuant to 3 V.S.A., Sec. 3090. Its duties are to act as a fair hearing board for appeals brought by individuals who are aggrieved by decisions or policies of departments and programs within AHS. The Board conducts hearings and issues written decisions in accordance with its rules and its statutory responsibilities. The Board also certifies Family Court copies of Child Support Orders issued by the Board prior to the creation of the Family Court.

Vermont Developmental Disabilities Council:

The Developmental Disabilities Council works to ensure that all people with developmental disabilities receive the opportunities, assistance, and services necessary to live independently and productively in integrated community settings. The Council engages in advocacy, capacity building, and systems change activities. It contributes to a self-directed and family-centered system of community services, individualized supports, and other forms of assistance that enable self-advocates to exercise self-determination, be independent, productive, and included in all facets of community life.

Please see the attached organization chart.

III. Plan Departments (Cost Pools) and Allocation Methodologies

Plan Department:

State Wide Indirect Cost Allocation Plan (SWICAP)

Nature and Extent of Services: The State of Vermont, Agency of Administration negotiates the annual State Wide Indirect Cost Allocation Plan (SWICAP) with the Federal Government. The approved statewide indirect costs applicable to AHS are included in the CAP and allocated to the appropriate benefiting objectives.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
1000.1	SWICAP- Former SRS (DCF)	SRS Allocation of State Wide Indirect Costs	Directly charged to DCF
1000.2	SWICAP- Former PATH (DCF)	PATH Allocation of State Wide Indirect Costs	Directly charged to DCF
1000.3	SWICAP-Corrections	Corrections Allocation of State Wide Indirect Costs	Directly charged to CORR
1000.4	SWICAP-OVHA	OVHA Allocation of State Wide Indirect Costs	Directly charged to OVHA
1000.5	SWICAP-Health (VDH)	VDH Allocation of State Wide Indirect Costs	Directly charged to VDH
1000.6	SWICAP- Former DAD (DAIL)	DAD Allocation of State Wide Indirect Costs	Directly charged to DAIL
1000.7	SWICAP- Former OCS (DCF)	OCS Allocation of State Wide Indirect Costs	Directly charged to DCF
1000.8	SWICAP- Developmental Disabilities Council	DD Allocation of State Wide Indirect Costs	Directly charged to DD Council
1000.9	SWICAP- AHS	AHS Allocation of State Wide Indirect Costs	Number of Staff Across AHS

Plan Department:

Single Audit

Nature and Extent of Services: **The Single State Audit is administered annually by an outside accounting firm that has entered into a contract with the State of Vermont. This work is put out to bid yearly. The contractor works with the State Auditor's Office as well as Central Office staff to calculate the payment for which AHS is responsible.**

Plan Dept.	Plan Dept. Name	Description	Allocation Method
1002.1	Single Audit	AHS-CO is responsible for payment of that portion of the contract which is applicable to the entire Agency of Human Services (as determined by the Auditor's office).	The Agency's previous year's actual cost of the Single Audit is allocated to all Departments based on the specific departmental billing allocations provided by the State Auditor's Office (SAO). One-fourth of each department's annual allocation is then stepped down each quarter to all programs via the quarterly cost allocations.



Plan Department:

Attorney General's Office

Cost in Vision attributable to the Attorney General's Office managed by the AHS Central Office.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
1300.1	AAG's Office - DCF	DCF Allocation of AAG's Office Cost	Direct to DCF
1300.2	AAG's Office - DAIL	DAIL Allocation of AAG's Office Cost	Direct to DAIL
1300.3	AAG's Office - VDH	VDH Allocation of AAG's Office Cost	Direct to VDH
1300.4	AAG's Office - AHS	AHS Allocation of AAG's Office Cost	Allocated per Indirect Cost Plan
1300.5	AAG's Office - OVHA	OVHA Allocation of AAG's Office Cost	Direct to OVHA



Plan Department:

AHS Administrative Management Fund

Nature and Extent of Services: The AHS Administrative Management Fund

Plan Dept.	Plan Dept. Name	Description	Allocation Method
1700.1	AHS Administrative Management Fund	Costs associated with the AHS Administrative Management Fund.	Direct to AHS Administrative Management Fund

Plan Department:

Secretary's Office Indirect Cost Plan

Nature and Extent of Services: The Secretary's Office Indirect Cost Plan.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
1800.1	Secretary's Office Indirect Cost Plan	Costs associated with the Indirect Cost Plan of the Vermont Agency of Human Services Secretary's Office. The current dollar amount is based on previous plans and at certain times during the fiscal year will need to be negatively or positively adjusted based on reconciling the plan amount.	Number of Staff Across AHS



Plan Department:

Secretary's Office

Nature and Extent of Services: The Secretary's Office for the Agency of Human Services oversees the operations of the Agency, its Divisions (to include the new added Investigation 10/1/04), and Departments.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37210.1	Secretary's Office Staff	Office of the AHS Secretary and Staff	Number of Staff Across AHS
32004.1	Training	Costs associated with training of staff.	Number of Staff Across AHS
22222.1	Equipment Usage		Allocation Method To Be Determined.

Plan Department:

Human Services Board Office

Nature and Extent of Services: The Board's duties are to act as a fair hearing board for appeals brought by individuals who are aggrieved by decisions or policies of departments and programs within the Agency of Human Services. The Board conducts hearings and issues written decisions in accordance with its rules and its statutory responsibilities. The Board also certifies Family Court copies of Child Support Orders issued by the Board prior to the creation of the Family Court.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37220.1	Human Services Board	This four-member unit conducts fair hearings regarding clients who feel that they have been disadvantaged within the Agency of Human Services system.	Number of hearings heard per quarter

Plan Department:

Personnel Unit

Nature and Extent of Services: Personnel Unit within the Division of Administrative Services.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37001.1	Personnel Director and Staff	Personnel chief and administrative assistant are responsible for oversight of the entire Personnel unit and supervision of personnel administrators and assistants.	Quarterly Allocation of Personnel Staff - Staff Across AHS
37000.1	Personnel Administrators & Personnel Assistants	Staff who process all personnel actions for the Agency's 3000+ employees, as well as provide training and guidance to managers/supervisors regarding labor relations law and practices.	Quarterly Allocation of Personnel Staff - Staff Across AHS

Plan Department:

Fiscal Unit

Nature and Extent of Services: Fiscal Unit within the Division of Administrative Services.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37010.1	Staff Accountant-AHS- Operations Financial Staff	Financial staff assigned directly to	Salary and benefit costs for the staff

		<p>AHS-CO fiscal duties; responsibilities include budget development & monitoring, preparation of quarterly cost allocation, all financial reports, fiscal support to grant programs administered through the AHS-CO Planning Division.</p>	<p>accountant are allocated based on the percentages derived from the quarterly allocation of salaries and benefits for all Secretary's Office staff.</p>
37020.1	Federal Funds Management Unit	<p>This unit's primary responsibility is the management and accountability of federal funds. Duties performed within this unit include the development and preparation of departmental cost allocation & indirect cost plans, federal expenditure reporting, cash management of federal funds, and compliance with federal regulations.</p>	<p>Results of Financial AHS Time Study</p>

Plan Department:

Fiscal Unit (Continued)

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37040.1	Agency Financial Operations Manager	As the chief fiscal officer, this position has oversight and responsibility for all Agency fiscal matters. This includes direct supervision of the Federal Funds Management Unit and the Budget Services Unit, as well as continual interaction with the departmental business managers. This position is an integral member in the establishment of Agency-wide budget priorities and budget presentation to the State legislature.	Results of Financial AHS Time Study
37050.1	Operations Coordinator	Costs associated with the Operations Coordinator.	Number of Staff Across AHS

Plan Department:

Computer Services Unit

Nature and Extent of Services: Computer Services Unit within the Division of Administrative Services.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37070.1	Computer Services Unit	This unit provides technical support, direction, and coordination of all computer development areas for the entire Agency of Human Services.	Results of AHS Computer Services Time Study
44100.1	Division of Administration	Costs associated with the Division of Administration	Direct to Other/Gen Fund

Plan Department:

Administrative Services Division

Nature and Extent of Services: The Division coordinates the development of the Agency’s budget to ensure that departmental programs reflect the Governor’s priorities and are in compliance with legislative requirements. The Division develops financial status reports and monitors key program performance indicators for each Agency department and office. The Division’s fiscal unit coordinates all federal block grant and statewide single audit functions, develops the AHS indirect rate, and updates federal cost allocation plans as necessary. The Division’s data processing group coordinates the deployment of new centralized systems and software applications that allows both Agency district offices and community sites to share data appropriately across geographic and organizational boundaries.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37090.1	Director of Administrative Services	Oversees all major functions of division through role as supervisor to all unit managers. Is responsible for the overall administration of the Agency of Human Services, including coordination of Agency-wide priorities and initiatives among the Departments. Represents the Agency of Human Services in relations with other State agencies and other entities; reports directly to the Secretary of the Agency.	Allocated based on percentages derived from the allocation of salaries and benefits for all persons supervised by the Director.

Plan Department:

Division of Planning

Nature and Extent of Services: The Division works in partnership with communities and state entities to improve the well-being of Vermonters through the planning, coordination, and evaluation of human services.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37100.1	Planning Division Professional Staff	This unit consists of a director, policy analyst, planners, and a grants administrator. Staff is responsible for the development of effective service planning and coordination among Human Service departments, other State agencies, and local communities. Staff provides support to various councils and boards.	Results of Planning Division AHS time study.
37110.1	Planning Division Support Staff	Support staff provides assistance for the Planning Division.	Results of Planning Division AHS time study.

Plan Department:

Tobacco Evaluation and Review Board Administrator

Nature and Extent of Services: The purpose of this board is to provide information to youth about the dangers of smoking.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37900.1	Tobacco Evaluation and Review Board Administrator	Administrator of the Tobacco Board. The purpose of this board is to provide information to youth about the dangers of smoking.	Direct to Tobacco Funds

Plan Department:

State Refugee Coordinator

Nature and Extent of Services: Coordinator for the federal Refugee Resettlement grant. The purpose is to assist with the resettlement of refugees into a safe environment.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37530.1	State Refugee	Coordinator for the federal Refugee Resettlement grant. The purpose is to assist with the resettlement of refugees into a safe environment.	Direct to Refugee Resettlement Grant
37531.1	State Refugee Coordinator-Refugee Admin	Coordinator for the federal Refugee Resettlement grant. The purpose is to assist with the resettlement of refugees into a safe environment.	Direct to Refugee Resettlement Grant

Plan Department :

General Operating Expenses

Nature and Extent of Services: Routine operating expenses (such as central services costs) that are not identifiable to a specific funding source are allocated to the various programs and departments.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37170.1	General Operating Expenses	Routine operating expenses (such as central services costs) that are not identifiable to a specific funding source are allocated to the various programs and departments.	Number of Staff Across AHS

Plan Department:

Grants and Contracts

Nature and Extent of Services: Grants and contracts administered by AHS-CO identifiable to a specific program and funding source.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37120.1	Parents Assistance Line	SSBG) funds the provision of social services directed toward achieving economic self-support or self-sufficiency, preventing or remedying neglect, abuse, or the exploitation of children and adults, preventing or reducing inappropriate institutionalization, and securing referral for institutional care, where appropriate.	Direct to SSBG
37551.1	Drug Free Schools Consultants	Consultants to support programs and activities designed to promote drug free Vermont schools.	Direct to Drug Free Schools
37552.1	Drug Free Schools	Support programs and activities designed to promote drug free Vermont schools.	Direct to Drug Free Schools
37555.1	DFS Prevention Institute	Support programs and activities designed to promote drug free Vermont schools.	Direct to Drug Free Schools
37570.1	Annie Casey	Costs associated with the Annie Casey program.	Direct to Casey

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37700.1	Medicaid Administration	Medicaid Administration	Direct to Title XIX
37710.1	Medicaid Program	Medicaid Program	Direct to Title XIX
37950.1	PRISM	Promotes Early Childhood Development.	Direct to PRISM
37975.1	Green Mountain Family Network	Works with families, family organizations, and Regional Partnerships in Vermont to build regional peer support capacity and sustainable family support networks.	Direct to GMFN
37675.1	Access & Visitation	Grant to establish and administer programs to support and facilitate non-custodial parents' access to and visitation of their children.	Direct to Access and Visitation
37676.1	Access & Visitation- Admin	Access and Visitation	Direct to Access and Visitation
37610.1	Community Based Family Resour.	Support a statewide network of community-based, family-centered, prevention-focused family resource and support programs, in order to strengthen families and reduce the incidence of child abuse and neglect.	Direct to CBFR
37611.1	Community Based Family Resour.- Admin	CBFR – Administrative Costs	Direct to CBFR

Plan Department (Continued):

Grants and Contracts (Continued)

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37510.1	Juvenile Accountability Incentive Block Grant	Administered by the State Relations and Assistance Division of the Office of Juvenile Justice and Delinquency Prevention (OJJDP), Office of Justice Programs, U.S. Department of Justice.	Direct to JAIBG
37512.1	Juvenile Accountability Incentive Block Grant - Interest	Administered by the State Relations and Assistance Division of the Office of Juvenile Justice and Delinquency Prevention (OJJDP), Office of Justice Programs, U.S. Department of Justice.	Direct to JAIBG
37500.1	Juvenile Justice and Delinquency Prevention Grant	Grant to assist State and local governments to prevent and control juvenile delinquency and to improve the juvenile justice system.	Direct to Juvenile Justice and Delinquency Prevention Grant
37501.1	Juvenile Justice and Delinquency Prevention Grant - Admin	Administrative costs to assist State and local governments to prevent and control juvenile delinquency and to improve the juvenile justice system.	Direct to Juvenile Justice and Delinquency Prevention Grant

Plan Department (Continued):

Grants and Contracts (Continued)

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37502.1	Juvenile Justice Council	Council to assist State and local governments to prevent and control juvenile delinquency and to improve the juvenile justice system.	Direct to Juvenile Justice and Delinquency Prevention Grant

Plan Department:

Legal Services

Nature and Extent of Services: Contract with Vermont Legal Aid.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37190.1	Legal Services –Vermont Legal Aid	The Agency contracts annually with VT Legal Aid to provide legal advice and representation to low income persons, such as representation in administrative proceedings before the Human Services Board, and other administrative and judicial proceedings.	Allocated to benefiting programs (TANF, Medicaid, Social Services Block Grant) based on annual caseload data provided by VT Legal Aid for the most recently completed year.
37405.1	Attorney General Civil Litigation	Costs associated with civil litigation within the Attorney General's office.	Direct to Admin Fund

Plan Department:

Administrative Funds

Nature and Extent of Services: Administrative cost incurred by the Central office as a revolving loan process with the Agency's Departments.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37410.1	AHS Net		Direct to Administrative Funds
37415.1	Rent-Brattleboro		Direct to Administrative Funds
37420.1	Rent-Middlebury		Direct to Administrative Funds
37425.1	Rent-Morrisville		Direct to Administrative Funds
37428.1	Rent-Randolph		Direct to Administrative Funds
37430.1	Rent-Rutland-Merchants Row		Direct to Administrative Funds
37445.1	Rent/Utilities/Tax-St Jay		Direct to Administrative Funds
37465.1	Security-Burlington		Direct to Administrative Funds
37470.1	Janitorial-Middlebury		Direct to Administrative Funds
37475.1	Janitorial-St. Johnsbury		Direct to Administrative Funds
37480.1	Pest Control-Middlebury		Direct to Administrative Funds
37485.1	Utilities-White River Junction		Direct to Administrative Funds
37490.1	To Be Allocated		Direct to Administrative Funds



Plan Department:

Misc Grants and Contracts

Cost in Vision attributable to miscellaneous grants and contract managed by the AHS Central Office.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37180.1	Misc. Grants and Contracts		Misc. Grants and Contracts
37661.1	CTF/JJDP	Costs associated with the Children's Trust Fund.	Direct to Other/Gen Fund
37662.1	CTF/Tax Check Off	Costs associated with the Children's Trust Fund.	Direct to Other/Gen Fund

Plan Department:

Vermont Developmental Disabilities Council

Cost in Vision attributable to the Vermont Developmental Disabilities Council.

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37650	DDC Administration	Administrative costs associated with the Developmental Disabilities Council.	Direct to DD Council
37651	DDC Steering Committee	Costs associated with the Developmental Disabilities Council Steering Committee.	Direct to DD Council
37652	DDC Gov's Committee/Employment	Costs associated with the Developmental Disabilities Council Governor's Committee.	Direct to Gov's Committee/Employment
37654	DDC Grants	Grants used in the Developmental Disabilities Council Program.	Direct to DD Council

Plan Department:

Rate Setting

Nature and Extent of Services: Cost in Vision attributable to the Rate Setting Division

Plan Dept.	Plan Dept. Name	Description	Allocation Method
37308.1	Division of Rate Setting	Costs for the entire Rate Setting Division within the Vermont Agency of Human Services.	Direct to Rate Setting